DESERET EVENING NEWS
Thursday, June 25, 1896.

VARIAN GIVES AN OPINION.

In Answer to Questions From the Board of Equalization.

Mortgages Do Not Affect the Assessed Valuation of Property—As to One Officer's Pay in Several Offices.

In answer to questions from the state board of equalization, Acting-Attorney General Varian has rendered the following lengthy and important opinion:

SALT LAKE CITY, June 19, 1896.

To the State Board of Equalization, Salt Lake City:

Gentlemen—I am in receipt of your communication of the 18th instant, requesting an opinion upon certain questions therein propounded as follows:

First—What action may be legally taken by the board to compel the county commissioners in any county to provide maps for the use of the assessor, under the provisions of section 20 of the "Revenue act?"

Answer—The law directs the board of county commissioners to provide these maps, and it is further provided that all of these maps shall be platted and "made" by the county surveyor. (Section 123, county government bill.)

It is the plain duty of the county commissioners to order these maps, but in the event of failure or refusal to do so, the business of the assessor must not stop. He may order and procure them himself. In the event of his failure to do so, in the opinion of this office, the board of equalization may procure them. In either case the county surveyor should be called upon to make the maps. If he fails or refuses, the same may be procured to be made by other competent persons, and the county in default must pay one-half thereof. In an aggravated case [illegible], penalties may be enforced against the commissioners and surveyor, if they wilfully refuse to perform their duties. [illegible] their official bonds to insure the [illegible] to the penalties prescribed by the [illegible] (Section 43, county government act.)

Attention is directed to the power of the board to prescribe a rule requiring the assessor, when the commissioners refuse to furnish maps, to apply to the surveyor, and in the event of his failure, to procure the maps to be made, etc. (Par. 2, section 82, revenue act.)

Second—"In taxing property upon which there is a mortgage, is it proper to deduct the amount of the mortgage from the value of the property?"

Answer—No.

Third—"Will it be necessary this year to place the figure 1 opposite the name of each taxpayer liable to pay a poll tax?"

Answer—The law requires this to be done, and the assessment book which contains this column, must be completed on or before the first Monday in June. In fact, as I am informed, much of the work of the assessors was done before the law took effect. (April 3, 1896.)

The books are now, or should be, in the keeping of the county treasurer, preparatory to the equalization or action. The requirement of the statute does not affect the assessment of property, but is only an incident, intended to aid the officer in collecting poll taxes. To require the assessor, at this time, to go over the roll for this purpose, would be impracticable and expensive. I do not think it imperative under the circumstances.

Fourth—"In counties where one person holds the two offices of assessor and collector, will he be entitled to receive the full amount of the salaries fixed by the Legislature for the two offices?"

Answer—When the offices of assessor and collector are lawfully combined by the county commissioners, the incumbent of the offices 'may' receive the highest salary fixed for either office, together with one-half the amount fixed for the other office. That is to say, the incumbent is entitled to the highest salary fixed by the law for either office and one-half the salary as fixed for the other. This much seems clear. But the law does not seem to include (in terms) the case of a combination of these offices prior to the institution of a state government. Nevertheless, under the territorial law, the compensation of the assessor and collector was fixed by the county court upon the return of the assessment roll, and the present law provides for the fixing of the compensation when the offices are combined by the commissioners as prescribed by section 11, of the salary act, and necessarily the intention of the legislature was to continue existing offices and conditions until the new system should go into operation. This section expresses the legislative will as to salaries for combined offices and should not be ignored. I am of the opinion that section 11 of the salary act may be applied to existing conditions and its provisions as to the combined offices made effective as to the compensation of the assessor and collector, in counties where the offices are already united. I therefore answer that in such cases the incumbent is not entitled to receive the full amount of the salary fixed by the legislature for both offices, but as before stated, the highest salary fixed for either office and one-half the salary fixed for the other.

It is to be observed that the salaries of the assessor and collector are definitely fixed by the statute. Section 11 does not contemplate as to these offices, any action by the commissioners. As to other offices, the salaries of which may be fixed by the commissioners within the maximum, when combined the commissioners may also determine the compensation within the limit as stated.

[illegible]

OPINIONS OF OUR LEADING MEN.

President Angus M. Cannon says of the Keeley treatment:

"I thought it impossible for one man to do what Dr. Keeley has done scientifically in counteracting the terrible evils of intemperance. His treatment strengthens men physically, mentally and morally. Under these circumstances they are given another opportunity to become men amongst men. Is there a man who loves his fellow beings that can fail to say, I view Dr. Keeley as engaged in a most commendable work? I trust his good work may continue."

ANGUS M. CANNON,
President Salt Lake stake.

Call at the Keeley Institute, 150 west Second North, or address Lock Box 480, Salt Lake, for full information and literature. All inquiries are strictly confidential.

SALTAIR BEACH TIME TABLE.

In Effect May 31st, 1896, at 10:15 a.m.

Lv. Salt Lake.	Ar. Salt Lake.
10 15 a m	1 30 p m
2 15 p m	5 05 p m
4 15 p m	6 35 p m
5 45 p m	8 30 p m
*7 15 p m	10 45 p m *

Fare for round trip 50 cents.
Trains leave R. G. W. depot.
N. W. CLAYTON, Mgr.
*Daily except Sunday.

CALDER'S PARK.

Coolest, Cleanest Evening Ride About the City.

Fare round trip by Rapid Transit, book tickets 15c for 11 miles ride, with transfer to any part of city.

Car Leaves Theater Corner	Car Leaves Park
7 00 p m	7 37 p m
7 45 p m	8 22 p m
8 00 p m	8 37 p m
8 15 p m	8 52 p m
9 00 p m	9 37 p m
10 00 p m	10 37 p m
11 00 p m	11 37 p m

F. MCBRIDE,
Asst. Supt.

SKULL VALLEY LEPROSY.

Dr. Davis Says There Are But Three Cases and That the Herald Article Was Sensational and Overdrawn.

County Physician Davis of Tooele, in a communication to the Tribune comments as follows on the recent attempted Skull Valley leprosy scare:

Being one of the committee appointed by the county commissioners to investigate the leprosy cases at Joseph or the Kanaka ranch, in Skull Valley, I submit the following facts:

On June 22, the committee, consisting of W. W. Walker, [illegible] and myself, examined each individual of the colony, and found three pronounced cases of leprosy, viz., that of [illegible] J. W. [illegible], a man about 35 years of age; the disease has attacked his eyes [illegible] fingers on the right hand are gone and the second finger of the right hand is badly affected. [illegible] Rosie Peters, a girl in her 13th year, is the most serious case in my opinion; the disease has attacked her eyes slightly; she shows the disease very [illegible] her face and feet; her hands and the right lower limb are the seat of most of the trouble, there being two large sores on bottom of right foot, the right leg is badly diseased, there being [illegible] sores, her fingers are much drawn, so that she cannot straighten them, and there are several sores [illegible] them. [illegible] Hannah [illegible], a woman of about 45 years of age; she is only affected in the face, and not badly affected, [illegible], she shows the disease very little.

We have a report to submit to the county commissioners on the 29th inst., as they meet at that time; we also submit a plan of quarantine, and I think immediate action will be taken to quarantine these afflicted.

We consider the report published in the Herald June 20th as sensational and overdrawn; had Mr. Jackson gone to Bishop [illegible] and to the mission he [illegible], he would have seen more and given more reliable information, as the Bishop does not try to conceal the fact of leprosy being in the settlement. I had no trouble securing all the data I wished.

Lucy Malone was examined, and no signs of leprosy discovered; a few years ago a wagon ran over her chest and she was quite sore from the effects for some time. Where the writer got his information, regarding this girl we do not know, as Mr. [illegible] said he did not give it to him.

J. K. N. Malone was examined, and no signs of leprosy found.

The three lepers above described will be quarantined as soon as it is possible to erect a suitable hospital for this purpose; until that time they are instructed to keep apart from those not affected, and this will be enforced as much as possible.

I have no doubt but that there will be more cases in the future. An examination of each individual should be made at different times, and if any one is found with the disease, that one should be taken to the hospital. It is my duty to attend to this matter, and any one who has reason to believe that there is a person afflicted with the disease should notify me and I will investigate at once.

F. M. DAVIS, M. D.

TOOELE CITY, June 24, 1896.

From Australia.

Elder L. C. Pond and wife of Pocatello, Idaho, returned missionaries from Tasmania, have been spending a few days in this city. They departed for their field of labor November 11, 1893. In their ministrations among the people of the Australian mission they were rewarded with success of a very satisfactory character. Friends were made on every hand. Every courtesy was extended and the opportunities for doing good were numerous. Elder Pond's wife was the only lady missionary in that section of country and she enjoyed her work very much.

Salt Lake Temple.

The Salt Lake Temple will close on Friday, June 26th, and reopen on Monday, August 31, 1896.

LORENZO SNOW, President.

Logan Temple Notice.

The Logan Temple will close on Friday, July 3, and open again on Tuesday, Sept. 1st, 1896.

M. W. MERRILL,
President.

Awarded
Highest Honors—World's Fair.
DR. PRICE'S CREAM BAKING POWDER
MOST PERFECT MADE.
A pure Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.
40 YEARS THE STANDARD.

EAST-BOUND REDUCED ONE-WAY RATES
Via Rio Grande Western Railway.

On July 3 d, 4th and 5th the Rio Grande Western first-class rate to Omaha, Kansas City, etc., $25.00; St. Louis City, $30.00; Chicago, $30.00. Through sleeping cars, [illegible] chair cars. Ticket office, 15 west, Second South street.

Photos of Carnival Queen.

Cabinet size, 15 [illegible]; panels, [illegible]; $2. Copyrighted. THE JOHNSON COMPANY, Salt Lake.

Ayer's Pills promote the natural motion of the bowels, without which there can be no regular, healthy operations. For the cure of biliousness, indigestion, sick headache, constipation, jaundice, and liver complaint, these pills have no equal. Every dose effective.

Not many business houses in these United States can boast of fifty years' standing. The business of Dr. J. C. Ayer & Co., Lowell, Mass., whose incomparable Sarsaparilla is known and used everywhere, has passed its half-centennial and was never so vigorous as at present.

The best way to avoid scalp diseases, hair falling out and premature baldness, is to use the best preventive known for that purpose—Hall's Hair Renewer.

Take all your Prescriptions to the old reliable Godbe-Pitts Drug Co.

Plumbing Goods

To the public at wholesale prices. Utah Plumbing Supply Co., 19 East, First South street.

Just Arrived.

A car load of "the Beer that made Milwaukee famous."
Pilsener, Export pints and quarts.
Extra Pale.
Schlitz Malt Extract.
The Kentucky Liquor Co., agents,
11-13 East Second South St.

Go to the old reliable Godbe-Pitts Co. for everything in the Drug line.

Reliable Electric Work.

For fair house wiring and elegant fine chandeliers, go to the Inter-Mountain Electric Co., 45 East First South street.

Umbrellas, parasols recovered and repaired. McKenna, 128 w. First So.

See the Great Corbett Fight

In Edison's latest Mammoth Kinetoscope. 5c per round, 25c whole fight, 64 South Main Street.

For Sale.

One Walter A. Wood Self-Binding Harvester machine.
One Steel Harrow.
One Set Double Harness.
Two Plows.
422 West North Temple.

See the beautiful costumes in Pinafore, Saltair, Friday.

Odorless Sanitary Co., 67 Main Street.

All kinds of scavenger work, from 25c to $1.00 per month. Will clean your premises. Cesspools a specialty. Telephone 370.

Tomorrow's weather report on page three, Walker Bros.'s ad.

Buy all your Drugs and Medicines from the old reliable Godbe-Pitts Drug Co.

When Baby was sick, we gave her Castoria.
When she was a Child, she cried for Castoria.
When she became a Miss, she clung to Castoria.
When she had Children, she gave them Castoria.

Cleanse your blood with Godbe-Pitts Compound Sarsaparilla. Has no equal.

Health and Happiness.

F. W. Fuller wishes to announce to the public and Hostelries that he is making the Famous Boston Bread, also the finest line of pies and fancy cakes in the City. No. 67 east, First South, next door to Salt Lake Theater.

The direct line to Kansas City, St. Louis and Atlantic seaboard, is via the Missouri Pacific Railway, from Pueblo. Through sleeping and chair cars, and all connections made in Union depots in the day time. If you are going East and care for a daylight ride through the grandest scenery of the Rocky Mountains en route, see that your ticket reads via Missouri Pacific Railway. Elegant chair cars positively free to holders of regular train tickets.

H. B. KOOSER, C. F. & P. A.,
21 Marlton Block, Salt Lake City.

Godbe-Pitts Drug Co. are noted for the best Medicines and lowest prices.

Weak and Tired.

TRENTON, Utah, June 1, 1896.—My father has been taking Hood's Sarsaparilla and it has done him a great deal of good. He was very weak and tired and could not walk, but since taking Hood's Sarsaparilla he is feeling all right again. LULA SIMONDS,
Trenton, Utah.

Hood's Pills cure all liver ills.

Take Your Wife
one of these handsome Premium Prew Bags. They are given free with each box of powder.

Bicycles
ALL CUT UP.

Big Reductions on High Grade Wheels to Close Them Out Quick.

Just Look at These Prices for Cash Only:

$100.00 Wheels (25) for	$75 00
$85.00 Wheels (20) for	70 00
$75.00 Wheels (25) for	60 00
$60.00 Wheels (25) for	42 50
$50.00 Wheels (25) for	35 00

COME AT ONCE AND SECURE THESE BARGAINS.

CO-OP FURNITURE CO.
11-13 S. Main Street.

F. Auerbach & Bro.

Silk Selling as Never Before

F. AUERBACH & BRO.

Were the only Utah buyers at the trade sale in New York of the far-famed PHOENIX SILK Manufacturing Co's goods. This sale was the season's biggest silk event in American trade circles and will be the foremost feature of SALT LAKE'S SILK SELLING this week.

We secured almost a hundred (100) pieces of that CHOICEST SILKS at about FIFTY CENTS ON THE DOLLAR, and will sell at exactly

N. Y. Trade Prices,

Adding cost of transportation. If you want to know what these are, just come in and see. Any purchase out of this assortment will give you

Double Value for Your Money

This sale will be a RECORD BREAKER and you make a mistake if you let it pass by without an investigation. Compare these values with any offered before and you will unhesitatingly say, this sale is another triumph for F. Auerbach & Bro.

20 inch Phoenix fine twill black surah, regular 65c quality, for only .... 39c yard.

25 inch Phoenix double warp black surah, regular $1 quality for only .... 56c yard.

25 inch Phoenix black brocaded satin duchesse, highly finished, a stunner .... 8[illegible]c yard.

24 inch Phoenix extra fine quality black peau de soie, a record breaker, and 20 other different styles, only .... 94c yard.

SPECIAL VALUES

In new Organdies, Dimities, Jaconets; also elegant new Waists, Suits, Wrappers, etc.

For Carnival and Fourth of July, Immense Stock of Bunting and Japanese Lanterns in Large Variety.

JAMES-SPENCER-BATEMAN CO.,
67 Main Street.

All kinds of Tin and Galvanized Iron Work at Short Notice and Reasonable Prices.

We have a fine line of Garden Tools that are going at hard times prices, also an assortment of Rubber Hose at from 8 to 15 cents per foot.

Plumbing Done By Competent Workmen.

DURING THE THIRD WEEK IN ...

June

We will sell Baby Carriages, Clocks, Pictures, Silks, Sofa Pillow and Furniture Coverings and Table Oil Cloths, at

20 Per Cent Discount.

All Goods Marked in Plain Figures.

Henry Dinwoodey Furniture Co.

4th of July Coming ... 太 勝

FULL LINE OF
FIREWORKS,

Wholesale and retail. A full line of Chinese and Japanese Goods. Prices lower than ever.

All Kinds of Chinese Tea.

SHANG HAI & CO.,
277 South Main.

How About You?

Do you want good Tinwork Cheap? There's a difference! We don't do Cheap Tinwork. It is the same way with our

PLUMBING.

A trial order will convince you on either point.

M. A. WALSH,
5 and 7 Main Street.

FURNITURE.

Bankrupt Stock of Furniture. Six Carloads on consignment to be sold for half price for cash at once.

Come and see before you buy

I. X. L. SECOND HAND STORE,
48 East Second South Street. Tel.

DUNFORD'S
SHOEMAKER

Has opened a Shoe Repairing Shop in the Tithing Yard.

Shoes for deformed feet a specialty.

Lumber.

Are you going to build
A house,
A barn,
A fence,
A walk, of hard wood or soft wood?
Are you buying Sash, Doors, Windows, or any kind of lumber? If so, get our prices.

SALT LAKE BUILDING & MANUFACTURING CO.,

Mill and Office No. 26 to 40 North Second West. Tel. 340.

Decoration Day

Will soon be here. You want to beautify the last resting place of your loved ones. There is nothing that will add so much as a cemetery fence at a great reduction. ad [illegible] FENCE. For prices and styles call on the manufacturers,

THE CRAGER WIRE & IRON WORKS
on Market St., Salt Lake City.

Ten Private Dining Rooms. Open Day and Night.

European Restaurant,

No. 52 east, Second South Street, Salt Lake City, Utah.

The Only First-Class Restaurant in the City.

Private entrance to ladies' dining room.
LOUIS BRUERS, Manager.

W. B. Chapman,
Patent Waterproof Harness Oil.

Unequalled by anything in the United States for harness, buggy tops, shoes, etc. Pint can, 30c; one-half pint, 15c; one-fourth pint, 10c. Sold by druggists, harness stores, gro[illegible], and at the proprietor's, [illegible] Third East.

NOTICE TO THE PUBLIC.

The People's Forwarding Company, 155 Main St., adjoining Z. C. M. I., are the authorized agents for THATCHER'S celebrated Pride Flour and cereals and will fill all orders.

THATCHER MILLING & ELEVATOR CO.

Citizens, Take Notice!

Stop that cough—Dr. Martin's Panacea of Onion and Mescal. Sure Cure—Dr. Martin's Canker Specific. Never fails—Dr. Martin's Pile Ointment. Pains and Rheumatism—Dr. Martin's Napthalin Liniment. Best in the World—Dr. Martin's Healing Salve.

The SINGER MACHINE OFFICE

Is now Located

At 43 SOUTH MAIN STREET.

Three doors south of Z. C. M. I. store.

We Are Still

DOING BUSINESS AT THE OLD STAND.

Our Business is Increasing Day by Day, owing to the fact that we are Giving Bargains in Every Department.

CASH OR CREDIT.

Our Carpet Depatment

is Complete. Get our Estimates Before Buying Elsewhere

FREED FURNITURE & CARPET COMPANY,

30 to 40 East Third South Street.