THE SCHOOL TAXES.

Is the Law as It Affects Cities of First and Second Class Invalid?

A Correspondent Does Not Think So, and Gives Reasons for His Opinion.

SALT LAKE CITY, July 3, 1895.

Editor Evening News:

I am entirely in harmony with the opinion commonly expressed today, that of Judge Smith is right in his decision regarding school taxes in cities of the first and second classes, prompt and decisive action should be taken to meet the emergency. At the same time I believe Judge Smith is laboring, notwithstanding that I regard him as a bright and able judicial officer. He is a lawyer, and I am not, yet I think it that good common sense is high law. And looking at the statute, I believe the court easily could have given it a construction in perfect harmony with the purpose of the Legislature which passed it. In view of that purpose to assess and collect a school tax, I believe the judge's construction is not sufficiently broad and comprehensive to do the legislature justice, even if they have expressed themselves awkwardly.

Examine the law, and see if it is not reasonable a construction, even more easily recognized than the adverse one given, by which the provisions may receive full force. It says the board of education shall cause its estimate of expenses to "be certified by the president and clerk of said board, to the assessor and collector for said city and the assessor and collector of the city, after having extended the valuation of property on the assessment roll, shall levy such per cent as shall, as near as may be, raise the amount required by the board, which levy shall be uniform on all property within the city as returned on the assessment roll thereof; and the said assessor is hereby authorized and required to place the same on the tax roll of the city, and said tax shall be collected by the collector as other city taxes are collected."

Now who is the assessor and collector for all of the city? Not the city assessor and collector, for there is no such officer in Salt Lake City, and the legislature from here, at least, knew it. Yet Judge Smith says the law makes this non-existent officer.

Who, then, is the assessor and collector for all of the city? The one, or ones, or more, that does the assessing and collecting of taxes within and for the city. In the case of Salt Lake City, that happens to be the county assessor and collector. This is the official department which extends the valuation of property on the assessment rolls, whether there be in it one, two, or half a dozen individuals.

Again in the "assessment roll thereof" on which property is to be returned as exclusive city assessment roll, as Judge Smith infers? Certainly the statute bears the construction of its own language, that it is the assessment roll of "all property within the city," regardless of the presence of the county roll within the line of the same book, the "tax roll of the city" is the roll of the property within the city.

Further the school tax is to "be collected by the collector as other city taxes are collected." These other city taxes in Salt Lake are collected by the county collector, who is the collector for the city under the statute.

I believe the reasonable interpretation of the section of the school law quoted from would be to give it the force the Legislature intended for it, if the language permits such construction. In this case I think it does so clearly, and that the judge will admit a doubt the possibility of such meaning being given to it when he looks at it again.

CITIZEN.

A Wedding.

U. S. Commissioner Hemmers performed the ceremony this afternoon that made husband and wife of Nicholas Comes and Theresa Tirchner, both of Eureka, Juab county.

CHIEF DEVINE'S CASE.

Commissioners Will Meet on Friday to Formulate their Report to the Mayor.

The fire and police commissioners were to have held a meeting at two o'clock this afternoon to consider the question of formulating their report to the mayor, in the Devine case which terminated last evening without element from counsel on either side. A quorum, however, did not succeed in getting together on time and an adjournment or postponement was made until Friday at which time it is given out that the meeting will be held without fail.

Notice.

Officers of Primary associations of Salt Lake Stake will hold their usual meeting on Friday, July 5th, at 147 Brigham street.

MRS. E. C. CLAWSON, President.

POLICE COURT MATTERS.

Ed. Skidmore Found Guilty of Breaking in an Irrigation Canal Headgate.

The police court was in session but a few moments this morning. The charge against White & Sons, of keeping their sign further into the street than the ordinance permits, was continued until Friday morning.

John Condon and John Halling were before the court for trespass, but both were discharged.

James Thompson, a one-legged man, was before the court on a charge of begging. He was given the remainder of the day to get out of town.

A charge was brought by the city against Ed. Skidmore for breaking into a headgate of the Salt Lake and Jordan canal, at Ninth East and Eleventh South streets. The plea of not guilty was made by the defendant. The prosecution produced a number of witnesses who testified that the defendant had broken the gate on the 26th of June, in order to get more water for irrigation.

Attorney Edwards was counsel for the defense. He produced no witnesses, and claimed that the defendant was guilty, but stated that he had disturbed no one but that the circumstances were not culpable.

Justice Smith imposed a fine of $15, though he said he had considered the sentence and intended to wait Friday morning.

Land Office.

The following filings were made in the local land office under date of July 3:

Albert E. Bower, of Cedar City, final proof of desert entry of 360.77 acres in township 35 and 36 south, range 11 and 12 west, Iron county.

Thomas R. Bee, of Big Cottonwood, final proof of desert entry of [illegible] acres in township 2 south, range 1 east, Salt Lake county.

John H. Rich, of Morgan City, homestead entry of 80 acres in township 3 north, range 2 east, Morgan county.

Alphonse J. Austin, of Vernal, homestead entry of 160 in township 5 south, range 21 east, Uintah county.

The following filings were made in the local land office July 3rd:

George Rudolph, of Hoosier, homestead entry of 40 acres in township 4 north, range 4 east, Summit county.

John W. Denny, of Ephraim, homestead entry of 159 acres in township 18 south, ranges 3 and 4 east, Sanpete county.

Primely, Arizona, September 8, 1894. Clerk, a miner and prospector, is in from the Superstition district and reports the killing by him in the mountains of an animal which is believed to be an ibex. According to writers on natural history this animal is not represented in the fauna of the new world and is said to be confined to narrow districts in mountains of Switzerland and Abyssinia and within a small territory in the Caucasus range. The animals in each of these localities differ slightly from those in the others, though sufficient characteristics are marked to prove that all belong to the same family. A few years ago two animals said to be ibexes were discovered by a hunter about 250 miles west of Lakeview, Or. The animal shot by Mr. Cloak had curved horns about twenty inches in length. Its color was a grayish white, in which respect it resembles the Caucasian variety, the Abyssinian and Swiss animals being a brown or fawn color. On his return to Phoenix Mr. Cloak will bring the head of the animal he killed. The conformation of the horns alone will settle the matter if it was an ibex, for no other animal has similarly shaped horns except the goat, but in none of the varieties of the goat do the horns attain so great a length.

At San Jose, Cal., on Sunday, Joe Leddy, a young man, was run over by a freight train and sustained injuries which proved fatal. He had been attending a dance, and as he started for home the southbound freight was passing. Leddy and his two companions jumped on the train to ride to Santa Clara street. On reaching that point two of the party jumped off safely, but Leddy struck on a pile of dirt left by section hands and rolled under the wheels, both legs being run over. At 7 o'clock in the evening Leddy passed away.

Watch Z. C. M. I. windows on Saturday for prices.

What Is It?

There is now on exhibition in this city, a wonderful freak of nature, it is an object of much interest to those who are scientifically inclined as well as others who desire to see nature's strange productions. It is a person 22 years old, a native of Texas in whom the strictest scrutiny is unable to discover the sex it belongs to, and physicians as well as the lay observer is puzzled how to classify this most remarkable living wonder. Does upon only from 1 until 9 p. m. Admission 25 cents. For gentlemen only. Will remain in the city for a few days only.

Tomorrow beautiful Saltair will present a grand spectacle. Don't miss going to this beautiful and popular resort.

Go to Saltair on the Fourth.

$50 prizes given away at Saltair by Y. M. and Y. L. M. I. A. on July 12th.

There will be a grand reunion of friends at Saltair on the Fourth.

If you miss going to Saltair on the Fourth you will regret it.

DR. SHELMERDINE

Will not remain after June

This is your last opportunity.

Glasses that do not fit are dear at any price, whether they cost fifty cents or five dollars. Properly fitted glasses will lengthen the life and utility of the eyes, by removing all strain.

Lay and see him if your glasses are not right. He has given such universal satisfaction that you will not make a mistake in calling and having a talk with him immediately.

The following are a few prominent people of the city that have been benefited by Dr. Shelmerdine's work:

ELIAS MORRIS, 41 West, South Temple.

A. H. WOODRUFF, wholesale department, Z. C. M. I.

GEORGE REYNOLDS, secretary to the presidency, Mormon church.

JOHN NICHOLSON.

G. G. HYWATER, superintendent machinery, Salt Lake Temple.

CHARLES WILCKEN, city watermaster.

N. A. EMPEY, fire and police commissioner, of the firm of Clark, Eldredge & Co.

ISAAC BARTON, Barton & Co.

JOSEPH E. TAYLOR, the undertaker.

R. G. MCBRIDE, pastor Presbyterian church.

THOMAS McINTYRE, grocery department, Z. C. M. I.

J. W. SHRIVER, the photographer.

Examination Free.

DR. SHELMERDINE.

Office Hours, 10 to 5.

Scott-Auerbach Building, 162 Main Street.

COMMERCIAL.

SALT LAKE CLEARING HOUSE.

Today's clearing house exchanges amounted to $194,982; same day last year, $207,775.

TODAY'S QUOTATIONS.

New York.—Silver, 63½; lead, $3.125. London.—Silver, [illegible]; lead, £9 9s 10½d.

ORE AND BULLION.

W. S. McCornick & Co. received to day: Silver and lead ore, $6,400.

T. R. Jones & Co. received today: Bullion, $2,800; ores, $7,100. Total, $9,700.

STOCKS AND MARKETS.

[illegible]

Have YOU Tried Cuticura the great SKIN CURE?

Purest of Humanity, Gladsome, Healthy Beauty on the most Wonderful Skin Remedies.

Sold throughout the world. British depot: Newbery, 1 King Edward, London. Potter Drug & Chem. Corp., Sole Props., Boston, U. S. A.

Christiansen's enlarged orchestra will furnish an excellent program for the Fourth.

Denver and Return $22.00 via Rio Grande Western Railway.

Tickets on sale July 5, 6, 7 and 8. Two strong trains daily at 8:05 a. m. and 7:40 p. m. The teachers' special at 7:15 p. m. July 6th, 7th and 8th. Through sleeping cars, double tracks only $2.00. Choice of four scenic routes. Reserve your accommodations at once at ticket office, No. 15 West Second South Street. L. A. Benton, Agent.

Saltair will be the popular resort on the Fourth. Every preparation has been made to celebrate in true American style. Trains run every hour.

S. B. Radford, of Carthage, S. Dak., says: "Paris' Sure Cure excels all other medicines for rheumatism and urinary disorders. For sale by F. J. Hill & Co., and Nelden Judson Drug Co. 1

MARSHAL'S SALE.

PURSUANT TO AN ORDER OF SALE and Notice of Sunshine to me directed by the District Court of the Third Judicial District of the Territory of Utah, I shall expose at public sale, at the west front door of the County Court House, (now City and County Building) in the city of Salt Lake, county of Salt Lake and Territory of Utah, on the 5th day of July, 1895, at 11 o'clock a. m., the following described real estate and interest of A. B. Woodbridge, W. Scott Stewart, T. A. Foley, Charles W. Foley, A. G. Wedding, Alida J. Haynes, Charles S. Hamilton, William Fowler and Warren Barnhart, of, in and to the following described real estate, situate, lying and being in the Salt Lake County, State of Utah, to wit:

All of lot nine (9), block fourteen (14), Fort Douglas Plat "A" Big Field survey, in the County of Salt Lake, Territory of Utah, containing five acres of land, and the following lots of land, to wit: Lots eighteen (18), twenty (20) and twenty-one (21), in block twelve (12), in the City of Salt Lake, according to the plat of said City, and lots five (5), six (6), seven (7), eleven (11), and twenty (20), in block two (2), also lots twelve (12) and fourteen (14) of block one (1), all in Wedding's Addition to Salt Lake City, and addition being a subdivision of lot nine (9), in block fourteen (14), in Fort Douglas Plat "A" Big Field survey, in the City of Salt Lake, in the County of Salt Lake, in the Territory of Utah.

To satisfy the judgments of D. B. Wasserman, W. Scott Stewart, A. B. Wedding, Alida J. Haynes, Charles S. Hamilton, Alida J. Haynes, Charles Hamilton, William Fowler and Warren Barnhart, at the suit of John Swanson.

Terms of sale, cash.

SAY M. DESERAN, United States Marshal.
By L. L. ARCHER, Deputy Marshal.

Dated July 3rd, 1895.

A. B. TAYLOR, Attorney for Plaintiff.

NOTICE.

NOTICE IS HEREBY GIVEN BY THE undersigned, City Council of Salt Lake City, that the portion of each consent to make the following described improvement, to wit: Constructing a sewer called in Sewer District No. 1, commencing at a point twenty-five (25) feet north of the southeast corner of Lot Block 21, Plat "A," thence east along the south side of Fourth North street to First West street, thence east to and the center of Block 40 to the west line of Center street, and delay the cost thereof, assessed at $10.00, or a total assessment upon the lots or pieces of ground within the following described district to be assessed or benefited by said improvement, namely: All and from or upon lots 1 and 2, Block 21, Plat "A," Salt Lake City survey, on the north from or upon lots 1 and 2, Block 40, Plat "A," Salt Lake City survey, on the south from or upon lots 1 and 2, Block 41, Plat "A," Salt Lake City survey, and on the east from or upon lots 1 and 2, Block 39, Plat "A," Salt Lake City survey.

All protests and objections to the carrying out of said resolution must be presented in writing to the City Recorder on or before the 15th day of July, 1895, being the time set for said council, when it will hear and consider such objections as may be made thereto.

By order of the City Council of Salt Lake City.

G. M. ROSEMAN, City Recorder.

THE BANNER OF LIGHT.

Editor of a Great Paper Cured by Paine's Celery Compound.

The Banner of Light is, as every one knows, one of the most successful denominational publications issued in this country.

In its 75th volume it is at once conservative and Light, discussing not only modern spiritualism, but frequently leading its influence fearlessly in matters of public importance outside its principal field.

Mr. John W. Day, who is the editor and one of the proprietors, writes in The Banner of Light as follows to the proprietors of Paine's celery compound:

"I owe you a debt of gratitude in placing on the market such a nerve-nourishing and soothing remedy as Paine's celery compound. It was brought to my notice by a friend who had himself been greatly relieved by its use, as I have since found.

"I have frequently taken occasion to commend Paine's celery compound to others, and I do so know as from observation, if faithfully used, it has not failed to do good.

"Yours truly, JOHN W. DAY."

Mr. Day's position is given above. He is a member of the Massachusetts Odd Fellows, Grand Army and other fraternal organizations, and is highly esteemed by his brethren and others in the social walks of life.

His gratitude for the good that this greatest of remedies has done him is an honest remarkable. Thousands who have been made well by Paine's celery compound have sent their testimonial letters to the proprietors of the remedy or stated in medical journals or newspapers telling for the benefit of others the wonderful cures that have followed the use of the remedy that is food for the nerves and brain, that enriches the blood, that makes the weak strong, and is the one surrounding specific, prescribed by physicians and recommended by all who have ever faithfully used it, for insomnia, nervous debility, neuralgia, rheumatism, indigestion and the many ills that come from deranged, worn-out nerves and impure blood.

As Woman is the Burden Bearer

the world over—she should economize her time and strength.

GOLD DUST Washing Powder

helps her do just this and yet do all her work as it should be done. It lets the sunshine of leisure enter the household and drives away the gloom of drudgery. All grocers sell GOLD DUST in large pkgs. Price 25c.

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Send P. O. Order.
Stamps taken for sums of $1.00.

2 FIVE-TON WAGON SCALES

(Made by the Chicago Scale Co.)

For Sale Cheap.

Inquire at This Office.

Go to S. F. BALL,

TEMPLE CAFE, 16 MAIN STREET,

For Cakes, Candies, Bread, etc. Tourists' Lunches and Sandwiches. Hot Lunch 11 till 2.

THE Inter-Mountain Electric Co.,

[illegible] Electric Bells [illegible] Lamps.

20 East, First South Street Salt Lake City, Utah.

WISCOMB & COMPANY,

Staple, Fancy and Green Groceries, 56 East, First South Street.

NICKLE PLATE RESTAURANT

For a good meal go to No. 40 East First South Street, open day and night.

Notice to Citizens.

ALL COMPLAINTS OF DEFECTIVE [illegible]

NEW EDITION OF THE LATTER-DAY SAINTS' HYMN BOOK

For sale by the Deseret News Pub. Co.

PRICES: 35c TO $1.50.

R. K. THOMAS,

26, 28, 30, 32, East First South Street, Salt Lake City.

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A compilation of carefully selected recipes that have been thoroughly tested by experienced cooks. The most complete culinary encyclopædia published. New, Original, Practical, Perfect, Approved. Containing over 1,000 recipes, with one portrait of the author. The general arrangement includes subjects together with the explanations and reasons given that most valuable and important facts have been published. The compilation has been carefully performed by a skilled and competent author, one who understands the requirements and capabilities of the average household. It is printed in large, clear type, so the recipes can be easily followed with the book placed at the back of the table out of the way. It is so bound that it will remain open as any desired place. The binding is white oil cloth, and it is therefore made can be easily cleaned with a damp cloth. 320 pages, size 8½x11 inches.

Will be presented to you free of charge when your purchases amount to $2.00.

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Arranged in their chronological order. Edited by W. G. Clarke and W. Aldis Wright. With an introduction to each play, adapted from the Shakespearean Primer of Prof. Dowden.

This magnificent edition is issued in the most convenient form, possessing the great recipient of people who enjoy reading and studying the works of Shakespeare. The glossary is given condensed and will be of great assistance to the student. The size is convenient. The large clear type is pleasing to the eye. It is bound in the best English cloth and is embellished with numerous full page illustrations. 1,000 pages, size 7½x5 inches.

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Together with "PECK'S COMPENDIUM OF FUN." For the first time bound compactly under one cover.

The most comical and mirth-provoking book ever written. Reading two pages of this book will make anyone forget their worst enemy and all their troubles and bring a smile of satisfaction and good humor to their unwashed face. The work is dedicated "To those who never laugh, that they may learn the art; to all who laugh, that they may laugh the louder." If you desire to enjoy life secure a copy at once. Size 7½x5, 344 pages.

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THE COMPLETE WORKS OF LORD BYRON,

Reprinted from the original editions, with copious explanatory notes, references, introductions, etc.

In this edition not a poem or drama has been omitted, but every piece that has ever been intended in the best standard editions is given complete, including Don Juan. All of the original notes appear in this edition. The work is conveniently, handsomely and substantially bound in best English cloth in one volume, size 7½x5 inches and is printed from large clear type, on fine paper, with numerous full-page illustrations.

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ART, SOCIETY AND ACCOMPLISHMENTS.

A treasury of artistic home social life and culture. With this elegant volume as a guide the artistic decoration of homes becomes an inexpensive pleasure. It assists every one to entertain their friends and acquaintances in the most satisfactory manner. By a glance at the table of contents you get some idea of the importance of the work and the great assistance it will be to you. Readings of chapters: Homes and Their Artistic Decoration, Art of Expression, Acting Charades and Parlor Theatricals, Decorative Techniques for Fancy Balls Described, Parlor Games, Parlor Recitations and Speeches, Parlor Magic, Beauty, how to Acquire and Preserve it, Painting, The Art of Painting on China Throughout, The Art of Flower Painting, Etiquette, etc., etc. Contains 300 pages, handsomely illustrated with appropriate half-tone views. Size 9½x7 inches. Best English cloth, with side and back stamp in gold.

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A book of histories, adventures, stories, anecdotes and incidents, mainly American in character, for the young folks, together with a choice collection of music and a vast amount of useful information and miscellaneous information. This grand work would make a splendid addition to any library and should receive careful consideration. It is profusely illustrated and printed from fine clear type, on extra calendered paper, and bound in a handsome and substantial manner, in best English cloth, back and side stamp in bright red and silver.

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A grand collection of art pictures. 100 full-page views size 11x14 inches, taken from original photographs of the principal buildings and features of interest of the World's Fair and Midway Plaisance.

Each view is further enhanced in value by having an accompanying description, absolutely authentic and accurate and so expressive that the marvels of the World's Fair are vividly and comprehensively set forth. These views are printed on the highest grade of calendered paper and give the most perfect effects. Are finely bound in best English cloth, with elaborate design on cover.

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