

On the other hand there is a small body of people who have exhibited many conspicuous virtues, whose leaders are said, by their enemies, to direct them in secular matters, interference with many of which would be a practical impossibility. Because this accusation is laid against them they are declared to be enemies of the government, and ought to be deprived of their rights. They are small in number, are therefore presumed to be helpless, and consequently considered legitimate prey for the politician.

There are other causes whose operations are not generally understood, which contribute toward the production of these extraordinary manifestations. They are spiritual in character, and only discernible from that standpoint. We expect the world in course of time to wake up to the fact that the chief reason for the opposition to "Mormonism" is that it is simply Christianity under a title given it by those who do not believe in the authenticity of its claims.

The Pope is right when he asserts that the religion of Christ is the means of rectification of all wrongs. The contention between him and us exists not on that point, but as to what that divine system consists of. That "Mormonism" is popularly held to be as black as Egyptian darkness is not an argument in favor of that view being correct. The Christianity brought and personally established by Christ himself was similarly depicted, the facts in that regard presented in the letter by "Junius" will appear in our next issue being potent evidence upon this point.

### THE NEW REVENUE LAW.

ELSEWHERE in this issue appears the revenue law passed by the last Legislature, which we publish in response to numerous requests. The printer's copy was carefully compared with the original on file in the office of the Secretary of the Territory, and made to exactly correspond therewith. We make this explanation partly in order that it may be known that the responsibility for the grammar and rhetoric of the statute does not rest with this office.

It will be noticed that the old revenue law is amended so as to provide for a tax of two instead of three mills for Territorial purposes, and a maximum tax for county purposes of three instead of six mills. These changes are in the direction

of reduced taxation, but are partly offset by the power given to county courts to assess a tax for school purposes not exceeding two mills. The Territorial school tax of three mills remains unchanged. Under the old law Territorial and county taxes might have been made to aggregate twelve mills as follows: Territorial, three mills; Territorial school, three mills; for county purposes, (maximum) six mills. Under the new law the maximum of all these, including the county school tax, newly provided for, is ten mills, or one per cent. This is not a high maximum for all the purposes named, but it should be borne in mind that it does not include district taxes for schools, which are provided for in the school law, nor does it, of course, have anything to do with city taxes.

While the rate of taxation has been reduced, the new law aims to secure a more complete assessment than the old one did. Every taxpayer is required to swear to the truth of his statement of taxable property, and should he fail or refuse to do so, the assessor may set him down for as large an amount as he may choose, which must not be reduced, but may be increased by the board of equalization. Thus a taxpayer failing to furnish a sworn statement, and having taxable property to the amount of \$1,000, may be set down as worth ten times as much, or any other sum, and the rating given him by the assessor must not be reduced. He is at the mercy of the assessor, should he fail to furnish the sworn list of his property. Some of the States have similar provisions, but the wisdom of such legislation has been much discussed, and is certainly open to question.

As an additional precaution looking to a full assessment, assessors are made liable on their bonds should they wilfully assess property at less than its cash value. In another place the cash value of property is defined to "mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor." While the requirement to assess property at its cash value is couched in more stringent language than was used in the old law, the real difference is moral rather than legal. The assessors have the same discretion as formerly in estimating values, and it is impossible to take it from them, and very difficult to convict them of wilful under valua-

tion if they maintain approximate uniformity.

The price at which a man would receive a piece of property in lieu of cash in payment of a claim would almost always be less, often considerably less, than that at which a man would hold it in attempting to sell it from motives of profit. The definition of cash value, above quoted, may consistently be observed by assessors in connection with "booms." It was evidently put in the law for the purpose of producing an effect in the direction of conservative valuations by assessors.

The language of section 11 of the act which creates section 2030a of the Compiled Laws, is well nigh unintelligible. It prescribes how property shall be sold for taxes, or rather attempts to. The meaning of it is that the delinquent's personal property shall first be levied upon and exhausted before the real estate can be sold. Sections 5 and 8 of the act, which create what are to be known as sections 2028a and 2028b of the Compiled Laws, aim to confer punitive powers upon assessors. The latter are authorized to assess at double its value, property attempted to be concealed or removed for the purpose of avoiding the tax, and property which, through fraudulent means, escaped taxation the previous year.

It is hardly necessary to observe that, in this country, citizens cannot be punished for fraud, or any other offense, by a pecuniary penalty, until they have been duly tried and convicted. The Poland law names the courts which have power to hear, try and determine both civil and criminal cases, and assessors are not therein designated as judicial officers. They have no right, therefore, to decide whether or not fraud has been committed, and as the act provides no means nor procedure by which to test such an issue, the provisions last above referred to may be regarded as inoperative and a dead letter. An assessor will be safe in assessing, in the usual way, such property as he may find, but he will not be safe in constituting himself accuser, judge, jury, witness, etc., for the purpose of convicting a taxpayer of fraud and punishing him therefor.

### Notice.

The Logan Temple will close on Wednesday, April 2nd, and open again on Tuesday, April 8th, 1890.  
M. W. MERRILL,  
President.