

der which they sweat and stagger. The latter position is only fit for human asses, whose capacity for enduring wrong far exceeds their common sense and manly independence.

POINTS FOR THE BOARD OF EQUALIZATION.

STILL a flood of protests against the enormous valuations placed upon property by the city assessor, pours into the City Hall and threatens to overwhelm the Board of Equalization.

In considering the important questions before them, the City Council should remember that there is every inducement of a pecuniary nature to prompt the Assessor in making excessive assessments. He is to be paid a percentage on the city taxes. That is not a good way to remunerate tax assessors. It puts a premium upon high valuations and is a standing temptation in that direction.

There are two other points for the board to consider. One is, that an offer by the Assessor to purchase property at the amount assessed, and the refusal of the owner to sell, form no proof that the assessment is just. Because such an offer is often but a "bluff," and a person who is pleased and satisfied with his home might not want to sell it at double its market value. The other is that no other interpretation of the phrase in the law, "cash value" or "fair cash value" is lawful than that given in the law, which is this:

"The terms value and fair cash value mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor."

Boom values, speculative prices, the figures at which a piece of adjacent property may have been bought, are not proper guides for tax assessments. The Legislature did not intend to oppress the people but to make taxation uniform throughout the Territory. The course pursued by the City Assessor, if allowed to run to its complete issue, will defeat the purpose of the Legislature and impose a burden upon the taxpayers which will cause more discontent and indignation than any public measure that has ever been devised in this city.

THE CITY BOARD OF EDUCATION.

THE City Board of Education at its session on Thursday, August 28, did some good things. First it decided to refer to the auditing com-

mittee the dispute between Treasurer Walden and the trustees of the Eleventh School District. Second, it endorsed the action of the trustees of the Nineteenth School District, in agreeing to purchase from the Nineteenth Ecclesiastical Ward its interest in the joint property for the sum of \$8000. Third, it decided to expend the funds raised by special taxes in the districts in which they were levied, until the immediate necessities of those districts shall be supplied.

It appears that the trustees of the Eleventh Ward made a report of their financial doings to the district, which was adopted by the meeting and a small sum was voted to each of the trustees as remuneration for their services. Treasurer Walden made a demand upon these trustees, disputing their statements and their right to this appropriation, in a scurrilous letter full of personal and insulting allusions likely to provoke a serious conflict. By referring the matter to the auditing committee the board has very adroitly placed the matter in the way of peaceable and legal settlement.

The Nineteenth Ward and the Nineteenth School District have had some complications over the property occupied by them in common for ecclesiastical and school purposes. Justly, the whole property clearly belongs to the Latter-day Saints of that ward. It was originally their property, the house being built by their voluntary donations, no taxes entering into the work. The deed from the Mayor was not made out as it should have been in view of the facts, and so there has been some dispute as to the rights of the two organizations. The settlement made by the school trustees appears to be the easiest way out of the difficulty, although it may not be strictly just to the Ward corporation. The Board wisely endorsed the settlement.

The decision to expend in the several districts the money raised therein we also think equitable and prudent. Of course it may be argued that the city is now only one district for school purposes. But the old lines will not fade out in an instant, and while the taxation is not uniform and the needs of the several sections are different, and there is so much feeling over the unequal special taxes assessed, the board has clearly taken the best course to allay ill feeling and deal out equality.

It is desirable that the educational affairs of this city shall progress without needless obstacles. While the Board of Education exhibits a desire to act fairly and for the best interests of the people it is entitled to the support of all classes of the community. Let us have good schools, well attended and thoroughly taught.

While on this subject it is well to mention that next Tuesday, in the Twelfth District Schoolhouse, at 9 a. m., there will be an examination of applicants for the position of school-teachers in this city. The law makes no discrimination as to the faith of school teachers, and it is not to be presumed that this will cut any figure in the examination. There are many competent preceptors among our people and some of them have kept back since the change of affairs has taken place. We advise all who desire to follow this profession to present themselves for examination and if they do not meet with justice and fairness it will then be time to object. School teachers, come to the front!

THE "LIBERAL" TRICKSTERS DEFEATED.

THE decision of Judge Zane in the mandamus case, which will be found elsewhere in this paper, is in effect just what might have been, and was, generally, anticipated. His reasoning is cogent, and so clear that no explanation or comment is required.

The Board of Canvassers need not go to the ballot box to find out whether the disputed votes were cast for J. H. Rumel or J. H. Rumel, Jr., because the preponderance of evidence and the weight of legal presumption are, that only J. H. Rumel, Jr., was a candidate for election, and that the votes at one poll being all cast for Rumel, Jr., and, at the other in the same precinct for Rumel, they were all meant for one and the same person. This gives the Recordership to the People's candidate.

It is well that this point has been judicially determined. The Board of Canvassers has but quasi-judicial powers, and a competent court having ruled on the question, it is settled in an authoritative as well as convincing way which ought to be the end of controversy.

The course of the "Liberal" conspirators and casuists in this proceeding have been in keeping with the trickery and meanness which