AS TO SCHOOL FUNDS

How the Different School Taxes Must be Expended in the Districts.

SEVERAL QUESTIONS ANSWERED

By the Attorney General as to the Manner of Disposition of Funds Collected by Taxation.

Attorney General Bishop today forwarded to Dr. John H. Paul, state superintendent of public instruction, the following opinion covering some points regarding the disposition of the school funds collected by the four different methods of taxation provided by law. The Attorney General says:

Dear Sir—I have before me your letter of the 3d inst. asking to be advised upon the following: "Will you kindly give me your opinion upon the following points?"

"First—To what uses or purposes under the law can the following school funds be applied? (a) State school tax as fixed by Section 98 of the Revenue Act, page 481, laws of 1896; (b) district school tax levied by the County Commissioners under section 91 of the same act, page 485; (c) special school tax provided for in article 13, page 491 of the laws of 1896; (d) for district expenses provided for in section 50, article 6, chapter 120 of the laws of 1896, page 481.

"Second—What method should be pursued in the matter of the disbursement of the general school fund received from the State and county; in other words, upon whose order or warrant should these funds be disbursed?"

In order to answer your first question intelligently it will be necessary to note briefly how these various funds are to be raised, under the law. The tax included in the two first subdivisions of question one differ only in the method of levy and collection, and both together constitute what is known as the general fund for district school purposes.

THE STATE TAX.

The first is levied and collected by the state, and by the state superintendent of public instruction, under section 13 of article 2 of the school laws of 1896, is apportioned among the several counties and cities in the state, according to the school population therein, and when so apportioned is covered into the county treasuries, respectively.

THE COUNTY TAX.

The second is levied and collected by the county and goes into the county treasury. Thus these two items of school tax come together and constitute what is known as a general school fund for district school purposes, and should apportioned to the several districts, in under the immediate control and supervision of the county superintendent. It is his duty, after the necessary amounts shall have been set aside out of such fund to pay the compensation of the county superintendent, members of the board of examiners, expenses of the county institute and the contingent expenses of the county superintendent's office, to apportion the residue among the various school districts of the county, according to the school population therein. When this is done it is the duty of the county treasurer to open and keep a separate account with each district. This fund was evidently intended to be used solely for the maintenance of schools in the respective districts; that is, it should be devoted exclusively to the payment of the salaries of teachers. This conclusion becomes more obvious when we take into consideration the funds about which you make inquiry in the third and fourth specifications of your first question.

THE SPECIAL TAX.

The third, relating to the special school tax, is levied and collected when it is necessary to raise funds to purchase a school site or improve the same or to purchase, build, rent or repair suitable school houses. This is called the special school tax, and is under the immediate control of the district whereby such levy has been made. The levy is made in pursuance of a vote of the people of the district and the officer collecting the same is required to pay it over to the treasurer of the board of trustees of the district. It is clear that the money raised by such levy can only be used for the purposes mentioned in the law which authorizes it and cannot be devoted to any other use. (See article 12, chapter 120 of the laws of 1896.)

THE DISTRICT TAX.

Subdivision 4 is a fund which is raised to meet current expenses as provided in section 50, article 6, page 481 of the laws of 1896, defining the duties and powers of trustees and which, among other things, provides that "it may order to be raised on the taxable property of the district such sum or sums per cent for the support of schools and to defray current expenses." It would thus appear that the legislature clearly intended to create three different funds for school purposes; first, the general State and county school fund to be devoted to the payment of teachers solely; second, a special school fund raised from the tax which the people are authorized to impose upon the taxable property of that district, to be used solely for the purchase of school site or improvement of same, or to purchase, build, rent, repair or furnish school houses; third, a fund for the support of schools and to pay current expenses. The two last funds are under the immediate and absolute control of the board of trustees of each district.

The first or general school fund as provided in section 98, page 480 of the laws of 1896 is placed in the hands of the county treasurer, and after it has been apportioned, he is required to open and keep a separate account with each district. In doing this he would necessarily credit the amount apportioned to each district, to the district, and it would thus become a fund subject to the order of the board of trustees of that district. Whether it was the intention of the Legislature that this money should remain with the treasurer and be paid out in detail by him, upon the order of the board of trustees, or whether it would be within the power of the trustees to draw it all out at once is not quite clear. I am disposed to the opinion, however, that inasmuch as the law provides for the organization of a board of trustees of each district and requires a complete organization by election of one of their number as president, one as secretary and one as treasurer, and requires them all to give bond, and especially that the treasurer shall give a bond to the county with sufficient sureties and to a sufficient amount, to be approved by the board of trustees and filed with the county clerk, that whenever the county treasurer shall turn over to such board such money belonging to a portion of the school funds, as aforesaid, that that same becomes subject to the order of the board of school trustees, and they become responsible for the safe keeping and proper use of the same to draw say or all from the county treasury.

PROVO.

PROVO, UTAH, ... AUG. 14, 1896.

Garden City Notes.

The Provo baseball team is not satisfied with the result of the games they played last Saturday with the R. G. W. club, which resulted in a victory for the Salt Lakers, and will Sunday another game will be played between the two teams for a purse of $200. Some of the Provo boys who were not here when the first game was played will take a hand in the game on Saturday.

Judge Hilton came down yesterday and opened court in order to issue a temporary restraining order in the case of Harry Hayes et al vs Oliver A. Hines et al. The order enjoins Sheriff Brown from selling certain landed at Pelican Point under an execution in favor of Hines and against Hayes et al, September 9th was set as the date to show cause why the order should not be made permanent.

Elizabeth King of this city has commenced an action for divorce in the Fourth district court against James King. The parties married here on the 20th of March, 1895, and the complaint alleges that on the 6th of April of the same year defendant abandoned plaintiff and has since failed to support her. She asks for alimony and the custody of one minor child.

Fire Chief Loveless and First Assistant Foreman Beebe of the Provo fire department, who attended the Fire Engineers' convention in Salt Lake, have returned, highly pleased and benefited by their attendance at the meeting of fire chiefs.

Judge Hatch came down from Heber yesterday. In the evening the Judge and Court Stenographer Roberts went to Price on the D. R. G. W. on their way to Vernal, where Judge Hatch will hold a term of court.

An abstract of judgment from Justice Jennings' court of Spanish Fork has been filed in the Fourth district court in the case of Malcolm & Horton vs Bertsonia Lloyd, giving judgment for plaintiffs in the sum of $161.38.

Governor Wells and staff passed through Provo yesterday in Superintendent Waldo's private car on their way to Creede, where they went to inspect the mining companies stationed there.

The following Salt Lakers registered at the Hotel Roberts yesterday: H. S. Watson, D. S. Taggart, A. H. Kimball, W. H. Myers, Mrs. W. H. Myers.

A marriage license was issued yesterday to Alfred Hughes, aged 24, and Ortie C. Nelson, aged 21, both of Spanish Fork.

Perry Terpenning of Tooele county, who has been a patient in the asylum, was discharged so cured yesterday.

R. B. Stevens of Salt Lake was at the Commercial hotel yesterday.

Stock Ads About Nothing.

A certain prince of Orange was grandfather of the Americans at the end of the last century. He fought against the French in Italy, Rhine, and was buried at Padua (1781). For four years the Dutch government has been in treaty for the prince's remains, and after an endless session of diplomatic negotiations and correspondence matters were arranged, a Dutch man-of-war arrived in Venice, and after another three weeks' delay, representing the last difficulties raised by the church and religion of the Italian government, last Wednesday was the day fixed for opening the tomb and conveying the remains to Venice, to be transported by the man-of-war, and ultimately deposited in the family vault at Delft.

It was a most impressive ceremony. A representative of the queen of Holland came expressly. Admirals, generals, officials galore, special trains, funeral cars, troops lining the way, minute guns and flags half mast high, and then the tomb was opened and contained—nothing.—London Truth.

Different Grades of Butter.

To the average housekeeper there are about three grades of butter—creamery, dairy and roll. These, with perhaps different adjectives attached, like "fancy," "extra" or "fine," also finds at varying prices for sale at her grocer's.

But those who are learned in butter lore give quotations on at least 3 more grades of butter and on 10 or 20 sub-grades.

To begin at the bottom there is "grease," to call which "butter" would be to slander the cow. It is a mixture of all the refuse in the butter line—a composite of "objects, arts and contributions." The stuff never reaches the table except perhaps disguised as pastry by some scalawag baker, but finds legitimate use in rail collieries, where it becomes a part of the process of cleaning the rail. "Grease" sells for about a cr 2 cents.

"Packing stock" is a misleading of grades rejected from the better classes. It is bought up by the packing houses, melted, purified, repacked and put on the market again as a really excellent grade of butter, known as "imitation creamery," or "imitations," for short.

"Packing house" butter grades "oleo," "oleo" and "oleo" and sells for about 7 cents. "Roll" butter comes direct from the farmer, and commission men say they can tell all about the farmer from the butter he sends. Some of this roll butter is of a very good quality.

Women can Wonderful [illegible] which enable them to walk about and hold a full hand.

A great called "ladies" is reported and worked over from the which butter gathered from the farmers and "little three" are made by the time-honored applied to moulded butter. Both these grades are clean, sweet and wholesome and are sold to the grocers by the commission men at 10 to 12 and 14 cents, respectively.

"Dairies" and "creameries" belong to the aristocratic butter caste, but at prevailing prices are within the reach of the poorest.—Chicago Record.

How Lucy Tricked the Potatoes.

Lucy lives in a little house back of which there is a sunny yard. Last spring she told her father that she wanted to have a garden all of her own, so a piece of ground was staked off, and Lucy planted her seeds. She didn't know much about gardening, and when she was in trouble she asked her grandfather to help her. One of her lots contained potatoes, and when they sprouted she was very happy indeed and took them diligently. Two or three weeks after they began to blossom, and it was not long before the whole lot was a mass of bright little white flowers. At this Lucy was much concerned. She knew that potatoes grew in the ground, for she had seen them dug. But how could they start if the blossoms were nipped the buds? Unfortunately Lucy's grandfather had gone away for a visit, and she couldn't ask him to explain the queer conduct of her garden. She must save the goodies herself.

So one morning she went out with her hoe, hoed over the potato plants and buried the blossoms in the earth, so that the potatoes could begin to grow. Having thus trained her sunny plants, she drew a little sigh of content and left them.

Fortunately her grandfather returned the next day in time to rescue the blossoms, and Lucy took a little lesson about how plants grow.—Chicago Record.

She Got Her Clock Cooked.

Mrs. William Hendricksen of Seattle, Wash., is a woman who deserves to go down to posterity as one with an admirable sense of humor. She became known to fame in the following manner: One day she entered the First National bank and presented to the cashier, one Turner, a newcomer in the city, a properly drawn check. Mr. Turner demurred at paying it because he did not know her. He informed her that she would have to be identified. She looked up and, discovering that a stranger was waiting on her, remarked sarcastically:

"Well, sir, if any identification is necessary you are the one to be identified. I have lived here all my life and never saw you around here before."

The cashier cashed the check.

LITERARY NOTES.

The American Kitchen Magazine, a domestic science monthly issued by the House Science Publishing company, 65 Tremont street, Boston, Mass., is one of the best journals of its kind in the country, and an invaluable aid to the successful housekeeper. It deals with all household matters from a practical scientific standpoint, and contains useful information on all domestic matters. The August number, just to hand, has a special article on the Indianapolis training school, which is a vast establishment combining the work the regular high school with the training in the mysteries of palatable cooking and other accomplishments so desirable in the matters of a home. Other articles are on recipes for cooking, on house furnishings, on diets for invalids and on general household subjects. The magazine is $1 per year.

This season has witnessed a considerable number of Utah people among the visitors to the Yellowstone National Park, and the probabilities are that that intensely interesting portion of the country will draw from this locality a larger number of health and pleasure seekers each year. On the subject of the park there have been written many articles for newspaper, book and advertising purposes, but one of the best that appears in book form is that which appears in Wonderland 1896, just issued by the Northern Pacific railway. The author is Olin D. Wheeler, his object is to picture in plain and simple English the country, scenery, resorts and game along the railway lines, and it must be admitted that he has succeeded in a most admirable manner. His description of the park is something new and novel, and of just the kind to entertain the wouldbe tourist. The entire book possesses the same general characteristics. There is a pleasant description of the points of interest along the N. P. R. R., including a readable narrative of "Hunting the White Goat" in the Bitter Root mountains. The pamphlet of more than a hundred pages is profusely illustrated and beautifully printed, making a gem of the printer's art, and a useful and ornamental volume for the library. Copies are to be obtained by sending 6 cents in stamps and address to Charles S. Fee, general passenger agent for the Northern Pacific, St. Paul, Minn.

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