OPINIONS BY BISHOP.

Information to the Board of Equalization and State Auditor.

Attorney General Bishop is frequently called upon nowadays to deliver opinions on new laws for the guidance of other officials of the commonwealth in the discharge of their duties. The last two came yesterday afternoon. The first is addressed to the board of equalization and reads as follows:

Gentlemen—I have your favor of the 7th inst., in which you submit the following: "The assessor of Tooele county has informed the board that prior to the assessment of the revenue act, he has assessed property in the Utah Short Line or Utah Northern Railway company in Tooele county, such as county assessors were empowered to assess under the provisions of the amendments to the law contained in the act, as found in chapter 42 of the session laws of 1894.

"He holds that under subdivision 18, section 41 of the revenue act, his assessment should stand, and that having made this assessment in accordance with law as it stood prior to April 20th, the date of the approval of the revenue act, the board is debarred from assessing the same, and he will not eliminate said assessment from his roll."

In my opinion the position taken by the assessor of Tooele county is correct. The law, as found in chapter 42, session laws of 1894, was the law upon this subject up to April 20th, 1896, when the revenue act took effect. The revenue act, in so far as it relates to the kind of property in question, repealed by express terms or necessary implication, the act of 1894. In subdivision 18, of section 41 of the revenue act it is provided, "That all assessments made on property within this state prior to the passage and approval of this act, so far as the same have been made in accordance with law, are hereby validated and confirmed."

Under this provision it was clearly the intention of the legislature not to disturb any assessments which had been made prior thereto and it is equally clear that instead of the law being retroactive it was by this provision expressly designed that it should not be. I am therefore of the opinion that the property in question, having been properly assessed by the county assessor prior to April 6, 1896, that the same shall stand as the assessment for that year, and that the State board of equalization has no jurisdiction in the premises.

You also ask for my opinion upon the following: "Are university lands under contract of purchase and upon which part payment has been made, subject to assessment and taxation?"

Answering, permit me to say that, in my opinion, they are subject to taxation.

I have the honor to be, very respectfully yours.

The second opinion was addressed to the State auditor and read as follows:

Dear Sir:—I have your favor of May 7th, asking for my opinion upon the following: "Is it incumbent upon this office to take up the outstanding court certificates issued prior to January 1, 1896, as provided in chapter 76, laws of 1894, relating to compensation of witnesses, jurors and stenographic reporters, where the same purports to bear the certificate of the court commissioner as being true, correct and valid certificates, etc., for which an appropriation of $7,159.94 was made by the last Legislature, and shall I draw warrants therefor upon the presentation thereof?"

Replying thereto, I beg to submit the following: There can be no question as to the liability of the State for these fees. This fact was recognized by the Legislature in making an appropriation to cover the same. The only question is how they shall be paid, and who shall audit these claims before warrants are drawn therefor. Subdivision 10 of section 1, of an act prescribing the powers and duties of the State Auditor, etc., approved March 10, 1896, among other things provides that the State Auditor shall "audit all claims against the state in cases where there are sufficient provisions of law for the payment thereof." Under this section I think the State Auditor would have the authority to audit these claims inasmuch as an appropriation therefor was made by the last Legislature, and if found correct by him, it would be his duty to draw warrants upon the State treasurer in payment thereof.

THE CITY'S CASH.

Receipts and Disbursements for the Month of April.

City Auditor Swan submitted the following report of the municipal finances for April at the meeting of the City Council last evening:

Balance, April 1, 1896 ..... $ 68,736 14

RECEIPTS.

Salt Lake City Railroad paving	$1,000 00
Liquor licenses	1,025 00
Miscellaneous	1,701 16
Marshal's office	1,000 00
Water rents, 1895	1,287 18
Water main extensions	1,323 41
Sewer tax	1,000 00
Fines and forfeitures	4,719 25
Cemetery	74 25
Tax sale	224 00
Interest	14 00
Dog tax	120 00
Supplementary water rents	1,000 00
Paving district No. 1	10,000 00
Stock	10 00
Engineer's department	36 25
Lease of land	30 00
Waterworks	1,000 00
Water rents, 1896	2,000 00
Sewer and guttering	1,000 00
Legislative expense	4 00
Council salaries refunded	5 00
Georgia Bennett for March	4 00
G. H. Crandall	4 00
N. F. Morris	4 00
W. H. Dale	4 00
	34 00
Total	$ 96,817 24

DISBURSEMENTS.

Interest on May 10th, bonds	$20,000 00
Sewer notes issued	11,000 00
Claims and pensions	1,000 00
Jones city and county building	4,000 00
Salaries	2,000 00
Waterworks	1,000 00
Sewer laborers	1,000 00
Police department	1,000 00
Fire department	1,000 00
Street lighting	1,000 00
Water main extensions	1,000 00
Street department	1,000 00
Engineer's department	1,000 00
Cemetery	1,000 00
Dog catching department	50 00
Parks	1,000 00
Lake street	1,000 00
Lower Lake street	1,000 00
Liquor fees	1,000 00
Cash labor	1,000 00
Board of public works	1,000 00
Sewer tax	1,000 00
Sewer contractor's fund	1,000 00
Sewer notes	1,000 00
Grading and macadamizing	1,000 00
Paving	1,000 00
Hydrants	1,000 00
Street repairs	1,000 00
Sewer repairs	1,000 00
Plumbing	1,000 00
Lighting	1,000 00
Interest	1,000 00
Contingent	1,000 00
Assessor's office	1,000 00
Treasurer's office	1,000 00
Balance May 1, 1896	11,404 24
Total	$96,817 24

PROVO.

PROVO, UTAH, MAY 13, 1896.

The Asylum.

A meeting of the board of directors of the insane asylum was held yesterday. All the members were present. The following business was transacted:

Salaries for the month of April were audited and allowed and certain vouchers for the same time amounting to $732.11 were audited and allowed.

The treasurer was authorized to renew a loan of $5,000 and to borrow $8,000.

Contracts for supplies for six months were awarded to the following bidders: J. W. Hoover, wheat at 50 cents per bushel; Philip Sheehan, meat; Cutler Drug and Paint Co., drugs; Z. C. M. I., Provo branch, groceries.

The following new appointments were made to take effect June 1st: Sig. Homer, engineer; H. Hallen, assistant engineer; J. J. Fuller, janitor; John H. Hanson, attendant.

Mrs. Annie Smith and Mrs. Brown were appointed attendants to take effect at once.

The salary of the new assistant engineer was reduced $15 a month, making it $65. The former's salary was reduced from $65 to $50 a month.

The services of the following persons were dispensed with, to take effect June 1st: Ed. Elliott, engineer; Benj. Jones, assistant engineer; Thos. McAdam, janitor; Mrs. McAdam, assistant matron; Clem Bennett, attendant.

The following table shows the movement of patients for the month of April:

Number of patients in Males.	Females.	Total.
Admitted March 31	137	50	187
Admitted during the month	2		2
Discharged	42	10	52
Died	1		1
Escaped	1		1
Remaining	136	54	190

Thomas McCulrick has brought suit against Scott Cardwell, J. W. Lesley, William H. King and N. W. Tiffany to collect $400 on a promissory note.

Mr. Clarence Marsh, who has been assisting the house of insane asylum for the last two or three weeks, reports that the accounts of the institution have been kept in a very accurate and satisfactory manner.

Notes.

Elder Charles Twelves of the Fourth ward died yesterday from dropsy. He was born in Lincolnshire, England, Mar. 22nd, 1818, and joined the Church in an early day. In 1856 he emigrated to Utah and has resided in Provo ever since. Elder Twelves was greatly interested in horticulture and has been a useful, energetic citizen. A wife and three children have preceded him to the spirit world and four children and numerous grandchildren survive him. The funeral took place this afternoon at 2 o'clock, from the Fourth Ward meeting house.

Prof. Wm. Ahlfeld of California will deliver a lecture on California Thursday evening in the meeting house, under the auspices of the public school. Four essays on California written by students of the schools, will be read and prizes will be given for the two best essays.

Elder Oscar Wilkins Jr., returned yesterday from Germany, where he spent two years and two months as a missionary. Elder Wilkins was well and says so many nice things about the experiences he has gained in the mission field.

The Provo base ball team, T. Odell's manager, has resignation and say they are ready to cross bats with any team in the state, and are anxious to meet some of the lovers of the national game at their earliest convenience.

Prof. Marion E. Jones came down from Salt Lake yesterday and went up Provo canyon with Judge Kelsey to look at the anthracite mine owned by Judge Kelsey and others.

The following Salt Lake singers will be heard in the M. I. A. concert in the Tabernacle Saturday evening: Master Charlie Pace, Miss Minnie Pratt and Miss Ethel Pace.

C. E. Murphy of this city died yesterday from consumption. He leaves a wife and three children to mourn his departure.

THIS

is the trade-mark which is on every genuine wrapper of

Scott's Emulsion

All others claiming to be "just as good," "just the same" and "equal to" Scott's Emulsion are imitations without this label.

Get the genuine if you want genuine results.

For sale by all druggists.

SCOTT & BOWNE, New York

PROFESSIONAL.

JAMES H. MOYLE, JOHN R. ZANE.
GEO. F. CONSTIGAN, JR.
MOYLE, ZANE & CONSTIGAN,
Attorneys and Counsellors-at-Law,
Rooms 7 to 11, Deseret National Bank Bldg.

RICHARDS & RICHARDS
Attorneys-at-Law.
Rooms 305 to 308 McCornick Block.

BASKIN & HOGE,
Attorneys-at-Law.
110 Main St, over Alf's Store.

L. M. WADDELL & THOS. ADAMS,
Attorneys-at-Law and Land Attorneys,
317-318 McCornick Block, Salt Lake City.

I LOAN ONLY MY OWN MONEY, HENCE I can give special options with no delay, no commissions, no exaggerating valuations, no unusual commissions to deal with, no third party to confer with. Very extra business facilities for the loans will be with one individual. Call direct on

RUSSEL L. TRACY,
42 and 43 Commercial Block.

CHAS. M. CANNON,
Dentist,
Rooms 230 and 232 Constitution Bldg.

EYE AND EAR.
DOCTOR IRA LYONS
Has Removed to Atlas Block, 26 West Second South.

DR. J. THOMAS,
Surgeon Dentist,
26 Main St. Anesthetics Administered.

"ECLIPSE" They Stand the Best.
"SMALLEYS" Superb Aluminum Finish.
"CRAWFORDS" Low in Price, but Strong and Good.

We Rent only Good New Wheels. MR. ANGELL Repairs Everything.
Bicycle Sundries at Low Prices. We still sell you on the

INSTALMENT PLAN, $25 down, and payments so much a week or month.

HARDWARE CHEAPER THAN EVER.

WESTERN HARDWARE COMPANY
17 to 19 East First South Street.

DON'T DRAG YOUR FEET.

Lifeless Movements and You're Always Tired.

Poor Circulation Caused by Tobacco-Heart Action Sometimes Affected and Black Strychnine Tablets.

Do you feel tired? Tired in the legs, tired in the back? Feet cold, perhaps burning at night? Have you cold hands and feet? Do you feel as if you had to drag yourselves around? Do you feel as if you had no ambition? Do you feel as if life was a burden? Do you feel as if you had no friend in the world? Do you feel as if you had no friend in the world? Do you feel as if you had no friend in the world