Water Rates.

If you have Water Rates to pay call at Cannon's Real Estate Office, 331 Constitution Building. We can save you money and trouble.

Purchase of Water Scrip.

Cash paid for Water Scrip at Cannon's Real Estate Office, 331 Constitution Building.

Freed Furniture

AND

Carpet Company

30, 32, 34, 36, 38 E. THIRD SOUTH.

Cash or Easy Payment.

We have just received a carload of Office Desks and Tables

—Especial Sale of—

Mantle and Folding Beds from $12 up.
Bedroom Suites $15 up.
Carpets from 20c per yard up.
Parlor Goods.
Summer Stoves from $1.25 up.
Portiers and Lace Curtains.
Baby Carriages.
Crockery Stoves and Lamps.
Gasoline Stoves at Cost.

DESERET EVENING NEWS.

Saturday, - - August 19, 1893

FRAGMENTS.

No probate court this morning.

Utah eggs were down to ten cents a dozen today.

ANOTHER circus will be born on the 26th and 27th of this month.

HIGH COURTS meeting next Wednesday, August 23rd, at 7:30 p.m.

JUDGES ZANE AND BARTCH will hold court next Monday, the former sitting in chambers.

THE Utah Democratic club will meet in the McDonald block tonight. The transaction of business is expected to commence promptly at 8 o'clock.

L. C. KARRICK is up at Brighton's, Big Cottonwood, where he has been quite ill for a few days. He has begun to improve in health, however, and expects to be able to come to town by Monday.

THE First Ninths band formerly the Tenth ward band, will spend next Wednesday, Aug. 23rd, at Garfield Beach. A good time is promised all who go.

THE county board of equalization was in session again this morning. Their labors will end on Monday next, by which time all the complaints of taxpayers will have been heard and determined.

CONVERSING on the "red flag" letter received at the police station yesterday Chief Paul said today: "The writer signs himself 'Hobo.' I am not making any jokes or meaningless remarks on the matter, but if I can just get a hold of that fellow I'll make him think the world is filled with hobos and out of his kind either."

A well known Salt Lake gambler of the "sure thing" variety, was heard to complain vigorously last night over the fact that men of his kind were flocking in from Denver, Pueblo, Aspen and other Colorado towns and surrounding upon ground that he claimed belonged to the local brotherhood alone by reason of earlier settlement and operation.

THERE was no meeting of the City Council last night and in consequence there was a saving of $100 made to the taxpayers. The crowd of once spectators who assembled at the hall with the expectation of witnessing a scrap in the municipal bear garden went away disappointed. Most of them, however, are of a class who are expected to be out in force on Tuesday night next.

THERE is considerable complaint by observing pedestrians over the conduct of certain Chinese residents on Commercial street. It was claimed today even by a police officer that the opium dens in that vicinity are running with an unprecedented boldness, and that they are nightly frequented by large numbers of white men and women who smoke and revel in the fumes of the poppy extract in a manner disgraceful to civilization.

Fires At the Albany Hotel.

Two unsuccessful attempts were made by some unknown person to burn the Albany Hotel near the corner of Second South and Fifth West streets between ten and eleven o'clock last night. The first blaze was discovered in a room on the first floor and the second on the floor above. In each instance the fire was put out by buckets of water before any considerable damage was done. It is said that a stranger was seen running from the apartments in question shortly before the fires were discovered.

VERY IMPORTANT.

County Courts are Described as "Mere Creatures of the Statute."

THEIR POWER IS LIMITED.

This Refers to the Reduction of the Valuation of All Taxable Property by a Fixed Per Cent.

The Territorial Board of Equalization having called upon the law firm of Bennett, Marshall & Bradley for a legal opinion as to the power of the county courts of the respective counties in this Territory to reduce the valuation of taxable property by a fixed per cent, has received the following opinion:

Territorial Board of Equalization.

Gentlemen—You have asked us for an opinion as to the power of the county courts of the respective counties in this Territory to reduce the assessment of all taxable property therein by a fixed per cent.

We think the only power such courts have in the matter is to act in individual cases on complaints made. They are mere creatures of the statute and must look to it for all of their powers. Here their powers are derived from section 2677 Compiled Laws of Utah as amended in 1892, Laws of Utah, 1892, page 52—the important portion of which is as follows:

"The county court of each county shall on the return of the assessment roll appoint a time to hear complaints, determine the assessor's and collector's compensation, also determine the rate per cent of the county tax for the current year. The clerk of the county court shall, within twenty days after receipt of the assessment roll, set the amount of tax in the proper column, opposite the name or description of property and furnish the collector with said assessment roll. On receipt of the assessment roll from the clerk, the collector shall forward to each taxpayer, by mail, postage prepaid, or leave at his residence or usual place of business, if known, a notice of the amount of tax assessed against him and of the day fixed by the board of equalization for hearing complaints, which notice shall be mailed at least ten days before the first day of hearing, and return said assessment roll to the county court, who shall constitute a board of equalization, and shall have power to determine all complaints made in regard to assessed value of any property, and may change and correct any valuation, either by adding thereto or deducting therefrom. Upon the hearing of complaints the board may subpoena and administer oaths to witnesses, and hear and take such evidence in relation to the subject pending as in its discretion it may deem proper. And if the board of equalization shall find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the clerk to give notice to the persons interested by letter, postage prepaid, deposited in the postoffice or otherwise, naming the day when they shall act in the case, and allowing a reasonable time for such party to appear."

THE DUTY OF THE ASSESSOR.

The duty of fixing the value of property for taxation is vested in the assessor under our statutes. It is made his duty to ascertain "by diligent inquiry and examination all property in his county, real and personal, subject to taxation," and to "determine the fair cash value of each property."

To insure the performance of this duty the assessor is made liable on his official bond on account of property assessed by him at less than its cash value.

THE POWER OF THE EQUALIZERS.

In the statutes of the various states boards of review or equalization are provided for one or both of the following purposes:

First—To examine individual assessments with a view to correct errors and inequalities; or

Second—To examine the assessments as a whole with a view to determine whether they are relatively equal as between different parts of a district within which a tax is to be laid, and if not, to make them so by increasing those which are too low and diminishing those which are too high.

It will be seen that a uniform reduction of the entire assessment of the county would not subserve the latter purpose, because it would not tend to correct inequalities, and our statutes have limited the power of county courts to effecting the first purpose. This purpose can be completely attained by authorizing such courts to act in individual cases on complaints and in accordance with evidence. If it was intended that it should act on the entire roll on their own motion without evidence, it would doubtless have been made their duty to diligently inform themselves by examination of the values of the various assessed parcels of property and to see to it that the cash value of property assessed would have been exacted.

MAY CORRECT ERRORS ONLY.

The county court of each county is required to appoint a time to hear complaints, and to make an original assessment, and it is only because it "shall have power to determine all complaints made in regard to assessed value of any property" that it "may change and correct any valuation either by adding thereto or deducting therefrom."

As such court in changing an assessment assumes the discretion of the assessor as to matters of fact, its power should not be extended beyond the plain language of the statute. As to the statute its power to change or correct is given as an incident to its power to hear and determine complaints and is but the means of executing its determination, we think it has no power to so change and correct the assessment in the absence of such complaints. And this is in accordance with the California decisions under the revenue act of 1861, which does not differ materially from the statute in question.

Other reasons could be found against the exercise of the power to the extent claimed. Its only moral justification would be an actual error in the assessment which was sought to be corrected in this manner. It would be impossible, to say the least, that the assessor had assessed all the many classes of property just the same per cent above the real value. Besides this, the law provides that money loaned, on bond or on deposit shall be assessed at its legal value, leaving no room for discretion, and to justify a uniform decrease in all of such assessments it should appear that the assessor, in violation of his oath, has deliberately in all cases assessed such money in excess of its legal value.

Respectfully,
BENNETT, MARSHALL & BRADLEY.

PRUNING TREES.

An Instance of How Heavy Rock Cutting Affected a Peach Tree.

Charles Walker, whose orchard is in Sugar House ward, on Eleventh East, between Eleventh and Twelfth South streets, has produced some very fine peaches this year, both as to size and quality. One item in his experience this season is worth noting for the benefit of fruit culturists hereabout. One of the peach trees in his orchard was producing small fruit, though given the usual pruning. Early this spring it was partly broken in a storm, thus necessitating being heavily cut back in all the branches. The unexpected developments have surprised Mr. Walker, who says he will profit by what he has learned. The extensive pruning of the peach tree had the effect of bringing out from the new wood an increased yield of fruit, of more than double the former size, and of unusually excellent flavor. The lesson thus taught Mr. Walker is one that has been learned by many experienced horticulturists elsewhere, but seems not to be understood by orchard owners generally here, judging by the way fruit trees are allowed to spread and grow branches, the pruning often being confined to clipping off a few twigs. The orchards of this section would be made to produce manyfold the quantity of fruit now yielded if by judicious pruning the vigor of the trees was directed to fruit production instead of being permitted to run to wood.

THE TEACHERS' INSTITUTE.

Closing Session of the B. Y. Academy at Provo.

The Pedagogues Have Had a Most Enjoyable and Profitable Time.

On Thursday evening, at the Teachers' Institute at Provo, Dr. Baldwin lectured on "Success, or How to Make Great Men." His address bristled with information of great value to his hearers.

On Friday morning there was a full attendance, and a spirit of great vigor and cheerfulness was manifest, despite the arduous labors of the week. Dr. Baldwin continued his lecture on "Psychology." The first part was largely a summing up of the results of the previous lectures. The subject of the day was "Conscience," which received able treatment.

Principal B. Cluff Jr. followed on Pedagogy. From this before the young teachers who need so much to the way of help in advice and presentation of studies, were perhaps benefitted as much probably as from any one department of the school.

Dr. J. E. Talmage's subject was "Science, Living and Dead." In answer to questions he said science in general is knowledge arranged. The savage has knowledge but it cannot be science. He is not considered a scientist because his facts are detached. Natural science deals with matters in the condition in which nature places it. Its five great branches are botany, zoology, and mineralogy. Physical science relates to chemical composition and natural forces, and its two great branches are physics and chemistry. Children can be profitably taught natural science at an earlier age than physical science. Take your pupils in the way their desires for knowledge lead them. If you find them intently watching a butterfly, don't chide them, but use their attention to impress upon their minds some great truth which they did not before know. Physiology is human, vegetable and animal. Therefore it is a premium to say human physiology. Biology includes physiology. Physiology is the most beautiful word in the English language, for we have never been able to study life itself, only the cadaver, human, animal and vegetable, that contains life, or have contained life. We have a host of terms which are greatly inappropriate.

A great number of questions were answered showing that the teachers were applying the instructions to the work to be done by them as individuals in their respective schools. On some time was thus profitably occupied that the morning session closed.

On Friday afternoon Dr. Baldwin gave an hour address on psychology, the special section treated of being Education of Conscience.

Dr. Cluff, Sister Dwyer and others in a touching address to the teachers, exhorting them to conscientious, faithful, intelligent and social work in training the young people who were given into their care in the school rooms.

This lecture closed the Teachers' Official Institute which, and the statesman without necessary places all further business in the hands of the managers of the Summer Normal school.

Principal Benjamin Cluff, in the name of the managers of the Summer school, thanked the attendants and teachers for their presence and support, and the faculty and professors who had lent their assistance.

The meeting was thrown open to the teachers and many expressed their sentiments to entire union.

The following resolution, offered by L. D. Jones, was read and adopted:

Be it resolved, that we, the teachers assembled at the B. Y. Academy Summer school and Teachers' Institute, express our sincere thanks to the Deseret News and the Salt Lake Herald for the interest they have taken in education by publishing the proceedings of this body and furnishing free copies daily of their valuable journals to us.

Prof. Brimhall read the following resolution, which was adopted:

Resolved, That we adopt the motto, Utah teachers for Utah schools, and we assert as claim to this course on the ground of professional expediency, which we are determined to acquire and maintain.

Dr. Baldwin expressed his appreciation of the various work done, the enthusiasm received, the soothing balm of kindness tendered him, and with a fervent "God bless you," took farewell of his pupils.

Principal Cluff in conclusion said: "It is the policy of the educators to bring to Utah the best educators of the East and place them side by side with the best of our home talent, not only of America but of Europe, that you may get the best. We desire to make our year better than this and believe this year has been better than last."

THE B. Y. ACADEMY FACULTY.

Besides the regular work that has been published in the News from day to day, there has been going on in the many classrooms of the B. Y. academy courses of instruction in different branches, given by the faculty of the academy as a free will gift to such teachers as felt the need of a little definite and it is hoped continuous to use of another of the essential branches of school work. It has been the endeavor that these lessons should in no way interfere with the regular work of the lecture room. To this end the lessons have been held early and late, and at the noon hours. The students have expressed gratefully to the noble effort made in their behalf.

Court Jottings.

In the suit brought by W. H. Lindsey against the Saltair Beach company, Justice Lowrie yesterday afternoon rendered judgment in favor of the plaintiff for $40. Lindsey alleged that he went to bathing and left a gold watch with the keeper of valuables. When he came out he forgot to ask for the return of his property and on demanding it the following day was informed that it was not there. He then brought suit for $75, with the result stated, the court holding that the defendant was responsible as bailee.

The defendants claim that Lindsey delivered the watch from the office at which valuables are deposited by bathers when he came out of the water, the same day, but that the days later he again went and demanded it. They say also that the watch was not worth more than $10, and that any number of them may be purchased at that price. An appeal will be taken against the justice's decision.

An open venire has been issued by Judge Zane for twenty grand jurors and thirty petit jurors for the September term of court, returnable on September 11th.

The Salt Lake Rapid Transit company brought an action against Fred G. Heath et al. in the Third district court yesterday afternoon to collect judgment on an assigned promissory note.

It Doesn't Scare Him.

Chief Paul has received the subjoined communication which he regards as an idle threat and one that doesn't disturb him in the least:

You are hereby notified if you arrest another workingman in this city for vagrancy, we will blow up your City Hall and make waste for them. If this does not bring work, we will go into the banks and many business houses and take what we need.

The note is scrawlingly written and signed "Hobo Hobo."

Highest of all in Leavening Power.—Latest U. S. Gov't Report.

Royal Baking Powder

ABSOLUTELY PURE

S. R. V. Bottled Bohemian Beer.

Made by the American Brewing Company of St. Louis is brewed of the best barley and Bohemian hops. It has a beautiful amber color, a delicious hop flavor and sparkles like Champagne. Fred S. Hodge, Wholesale Dealer, 46 East, First South Street, Salt Lake City, Utah.

As an after dinner coffee you will be pleased with Gold Band.

Your breakfast table will not be complete without Gold Band Coffee.

If your grocer does not keep Gold Band Coffee jog his memory till he does keep it.

When Toby was sick, we gave her Castoria.
When she was a Child, she cried for Castoria.
When she became Miss, she clung to Castoria.
When she had Children, she gave them Castoria.

Packer's Arnica Salve

THE BEST SALVE in the world for Cuts, Bruises, Sores, Ulcers, Salt Rheum, Fever Sores, Tetter, Chapped Hands, Chilblains, Corns and all Skin Eruptions, and positively cures Piles, or no pay required. It is guaranteed to give perfect satisfaction or money refunded. Price 25 cents per box. For sale by A. G. Smith & Co.

A Good Thing for Sparrow Complaints

Mr. J. W. Hager, a well known merchant of Cito, Iredell Co., North Carolina, cured four cases of flux with one small bottle of Chamberlain's Colic, Cholera and Diarrhoea Remedy. This is the most prompt and successful remedy in use for dysentery, diarrhoea, colic and cholera morbus. No other medicine will take its place or do the work in this class of diseases. It is equally valuable for children and adults. 25 and 50 cent bottles for sale by Z. C. M. I. Drug Dept. 4Ds

Connoisseurs and Epicures drink Gold Band Coffee.

Dr. Burrows, Optist, Optist and Optician, Spectacles Fitted. Commercial Block.

Get your Abstracts of Title at the County Recorder's office. They are made directly from the original records.

A Great Quintette.

Insurance Co. of North America,
The Niagara,
The Hartford,
The Pennsylvania,
The America.

Twenty-five Millions.

Represented in Utah by

HEBER J. GRANT & CO.

SALTAIR BEACH.

Time Table to Effect July 27th, 1893.

To Salt Lake	As Per Sign			To Saltair	As Per Sign
10 15 a.m.	10 40 a.m.		11 00 a.m.		11 25 a.m.
11 15 "	11 40 "		12 00 m.		12 25 p.m.
12 15 p.m.	12 40 p.m.		1 00 p.m.		1 25 "
2 15 "	2 40 "		3 00 "		3 25 "
4 15 "	4 40 "		5 00 "		5 25 "
6 15 "	6 40 "		7 00 "		7 25 "
8 15 "	8 40 "		9 00 "		9 25 "

Fairness-Sixteen full hand afternoon and evening. Dancing, boating, bathing. Special attractions each week. All trains leave Rio Grande Western Depot. Fare 50 cents round trip.

N. W. CLAYTON,
Gen. Manager.

Most consumptive patients have a velvet glove, but Piercene is a true gauntlet, whose effects are lasting.

Children watch the opening of each package of Gold Band Coffee to get the handsome picture on their scrap book.

University of Utah.

Fall term begins September 18, 1893. For catalogue and other information address B. R. Allen, Salt Lake City, Utah.

London Guarantee & Accident Co., Limited.

ESTABLISHED
In London, England. Subscribed Cap. Capital, - - - - - £1,250,000.
Accident Protection Insurance.
Employers' Liability Insurance.
Employers' Guarantee Bonds.
Fidelity Guarantee Bonds.
Burglary Insurance.
Plate Glass Insurance.
Steam Boiler Insurance.
Elevator and Janitors' Accident Insurance.
Tourists and Travel Accident Insurance.
Insurance against Loss by Fire. Bonds of Suretyship issued.
GEO. M. MACDONALD, Agent for Utah, Rooms 4 and 5 Constitution Building.

SALT LAKE HOT SPRINGS

Sanitarium

COMPANY.

52 W. 3rd South Street.

The finest hot mineral springs, baths and resorts in America. The building is 175x140 feet, three stories and basement, built of brick and red stone. Large public swimming pools, one for men only, 50x75 feet, with water thirty seven feet deep; for men and women with bathing suits, 50x30 feet, water 4½ to 8½ feet deep; also twenty private plunges, 8x12 feet, water ten to 5 feet deep, and twenty-six private bath rooms with the purest potable bath tubs. For bathing in and drinking this water it will cure Catarrh, Rheumatism, Neuralgia, Dyspepsia, Chronic Headache, Biliousness and Kidney Diseases. It is especially good for Eczema and all skin diseases and eruptions. All baths at the popular price of 25 cents each. The place is run in first-class manner and no boisterous or unbecoming conduct permitted.

All towels and suits are washed by the Troy Steam Laundry.

CO-OP FURNITURE CO.,

No. 11 & 13 MAIN STREET.

During the stringency of the money market, we are selling our goods at a big discount.

We are closing out our Refrigerators and Baby Carriages at cost.

We have a large line of Carpets which we are offering at a bargain.

Call and examine our goods; our low prices will surprise you.

TENDER.:.FEET.:.EH?

ROBINSON BROTHERS

$3.00 SHOES $3.00

With gore on
—)EASE.(—

Real Bargains in all Summer Shoes.

SCHOOL SHOES,
All Solid. 85c. All Solid.

40 W. First South Street.

THE OLD RELIABLE

Godbe-Pitts Drug Co.

Are still at the Old Stand, Corner Main and First South Streets. The Largest and Best Stock of Drugs, Chemicals and Patent MEDICINES in the Territory. Prices Very Moderate. Everybody call and see us.

Trunks

Fine Assortment for Travellers.

Sure Pop

Lincoln's Genuine Insect Powder. the best made.

Refrigerators
AND
Baby Carriages

At special prices in close out this season's stock.

IMPERIAL BICYCLES, $100 EACH.

Dinwoodey's

DR. PRICE'S Cream Baking Powder.

The only Pure Cream of Tartar Powder.—No Ammonia, No Alum.
Used in Millions of Homes—40 Years the Standard