

Then the announcement is made that two of the great men's seconds will give a display of the manly art, which was about as artistic as would be the gambols of a giraffe and hippopotamus. The crowd shouted "get out," and they did so.

Next the great event was announced; and shortly the "Boston Kid," as he calls himself, tripped over the ropes and did honor to the city of "Culchaw" by a graceful bow to the ladies. He was a dandy, in black hose and black silk trunks, a drab undershirt trimmed with pink ribbon and rosettes, and a white pink belt which was well padded. He looked more like a trapeze performer than a gladiator, and weighed 140 pounds. McKinney was helping fix up the wagon covers, but shortly stepped into the arena in blue trunks, black stockings, a red belt and undershirt. He recently came here from Kansas, and the contrast between the two men was marked—McKinney weighs 190 pounds. It looked like a bantam rooster and a turkey gobbler in a war for dunghill control.

The men took their seats on a chair in their respective corners, after tossing for choice; then it was amusing to see their respective seconds gravely anoint them with what looked like alcohol and vinegar, place a towel over their shoulders, and we all grinned our admiration until time was called. Both then stepped to the middle of the ring, touched their 8-ounce mittens together, stepped back and began to saw the air with their arms, Boston on the outside of the ring and Kansas following around, pretending to want to hit each other but not meaning to. McKinney accidentally hit the aesthetic youth on the mouth which nearly "sent him to gra-a," then they slapped each other with the gloves until time was called, three minutes. They retired to the corner for one minute, to be salved again on the nose, chin and arms. The seconds did this with all the gravity and bustle of a city shoeblack, until time was called, when they met and circled all as before, sparring and doing the time away. That McKinney did not intend to hurt the athletic youth was apparent, as he did not close his hand, but dabbed at him with the open mitten.

This continued for a round or two, and the smart easterner, seeing a chance, landed a straight one on McKinney's forehead and strewed the "prairie flower" upon the grass. "First knock down" and a spot of blood on McKinney's lip gave the bantam two points and cheers. The big fellow arose with a cloud upon the seat of his blue trunks, which boded a storm in Boston; and in the eighth round the cyclone came and the silk and pink went through the ropes. The time-keeper counted ten (seconds), the Bean-eater opened one eye with a melancholy twinkle and was glad to see himself out. Nobby hurt, nor was it ever intended there should be, the result could be foreseen as well as that of a collision between a pleasure yacht and battering ram. McKinney is 22 years old, a Hercules in physical form, and could have done the "knock out" at any moment he desired. But the people wanted to be humbugged, and they were. The whole business was a fake exhibition of licensed brutality,

got up for the gate money, which fell far short of anticipation. Its tendency is coarse and immoral, appealing to the animal in masculine youth, flattering to brutes with brawn, and a blight upon the beautiful and refined in human life. Give it no welcome or license in country towns.

A. BIRD.

LIGHT FOR THE BOARD.

In response to a request from the board of equalization Attorney-General Bishop has formulated the following:

Gentlemen:—I have your favor of May 21, in which you submit the following for my opinion:

"Where the assessor on entering upon the assessment roll the property of tax payers finds that in the statement returned by them the values upon certain property are too great or too small, may the assessor correct such values without furnishing the tax payer a copy of the statement as corrected?"

Section 17, of the "Revenue Act" provides:

"The blank form of statement must be furnished to the taxpayer by mail or left at his residence or usual place of business, or may be delivered to him personally. The assessor may fill out the statement at the time he presents it, or he may require the tax payer within an appointed time, not less than twenty days, to return the same to him properly filled out. The assessor must, either in person or by mail, deliver to the person making the statement a copy of the same if corrections are made, showing such corrections."

This, as it seems to me, sufficiently answers the questions, and in my opinion it would be the duty of the assessor to transmit a copy of the statement showing the corrections thus made.

Second—"In Juab county the water for irrigation of lands is owned by corporations, the owners of the land and water rights having incorporated for convenience. The members of the corporations (irrigation companies) hold certificates of the number of shares owned in the prospective companies. Some of the members of the companies hold more shares than is necessary for their use upon the lands owned by them, and in such cases they rent their claims for stated prices, from \$3 to \$4 per share per annum. The stock in these companies is held and disposed of upon the market as stock in other corporations. How should this stock be assessed?"

Section 3 of article 13 of the Constitution provides, among other things:

"Ditches, canals and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations or the individual members thereof shall not be separately taxed so long as they shall be owned and used exclusively for such purposes."

This provision of the constitution has been incorporated into the "revenue act" verbatim. The intention would seem to be that these properties shall be exempt from taxation, that is ditches, canals and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals and corporations, etc., so long as they shall be used exclusively for such purposes; clearly implying that whenever they shall cease to be so used that they would be the subject of taxation. If they are a source of revenue to the holders thereof they would undoubtedly be assessable, and would not come under the exemption contained in the constitution and the "revenue act." Section 27 of the "revenue act" provides where this capital stock shall be assessed, to-wit;

"The capital stock and franchises of corporations and persons, except as may be otherwise provided, must be listed and taxed in the county, town or district where the principal office or place of business of such corporation or person is located. If there be no principal office or place of business in the State, then at the place in the State where any such corporation or person transacts business."

This section clearly defines the place where such capital stock or franchises shall be assessed, and in my opinion, they should be assessed to the corporation rather than to individual stockholders.

Third—"A county assessor has presented the following to the board and asks for an opinion. The board would be obliged to have your opinion upon the subject: 'There is one city and three towns incorporated in this county, and in the past I have been required to make out their assessment rolls for their respective corporate limits. Am I still under obligations to make out their assessments, rolls or lists, and if so, must it be included in my regular salary, or can I demand the nominal sum they previously had to pay?'"

Answering the above question, I have to say the same prevails as did under chapter 68, laws of 1892, there having been no change in the "revenue act" respecting this subject; and that law being still in force in any event the assessor would have no right to collect the compensation from cities or towns for assessing the property therein, as the salary of the assessor is to be his compensation in full for the services as such officer. As to whether or not there would be a liability upon the part of the city to pay the county for the assessment thus made, is a question which is not covered by the inquiry, and upon which at the present time I give no opinion.

I have the honor to be

Very Respectfully Yours,
A. C. BISHOP,
Attorney-General.

THE OCEAN VOYAGE.

LIVERPOOL, May 14th, 1896.

We sailed on board the steamship Pennland, Saturday, May 2nd, at 1 p. m., from Philadelphia, with fifty-six cabin passengers and sixty-nine steerage. Of these there were sixteen Elders who had been called to fill missions, fifteen to Great Britain and one to Scandinavia; two sisters also accompanied us, intending to visit friends.

On Saturday evening all the members of the Church were called together or a few minutes, then an organization was effected, and arrangements entered into to have prayers in each state room at half past seven in the morning and half past nine at night. By doing this we think we have been able to keep the Spirit of the Gospel in our hearts, and be more united than we otherwise would have been. The officers of the ship, and all with whom we have had anything to do, have treated us with kindness and respect, and though there has been some little sickness, on the whole the trip across the ocean has been pleasant and agreeable. Your brethren in the Gospel,

NATHAN HAWKES,
WILLIAM STONEMAN,
RAQUEL BARBER.

On Sunday the temperature at Los Angeles, Cal., was only 98 degrees in the shade. At San Diego it was 95 degrees.