

section 165 of the county government bill what shall constitute county charges.

"Among other items in subdivision 7, we find the following: 'The necessary expenses incurred in the support of the county hospitals, poorhouses, and the indigent sick and otherwise indigent poor, whose support is chargeable to the county.'

"Again we find following closely in the same section, in subdivision 9. 'Every other sum directed by law to be raised for any county purposes, under the direction of the board of county commissioners, or declared to be a county charge.'

"Thus it will be seen that the Legislature treated this as one of the purposes for which the levy of a tax, not to exceed five mills on the dollar, should be made, and there is nothing in the whole bill when read together that would indicate an intention on the part of the legislature to single out this particular item and make it the object or purpose for which there should be levied and collected a tax.

"Subdivision 5 of section 51 of the county government bill touching the permanent powers of the board of county commissioners reads: 'To provide for the care and maintenance of the indigent sick or otherwise dependent poor of the county and for such purposes to levy the necessary property or poll tax or both therefor.'

"In view of all the law relating to the powers of county commissioners, I am inclined to think, that the only purpose of the words 'and for such purposes to levy the necessary property \* \* \* therefor,' was to bring to the board's attention this item of expense that it might consider it when estimating the levy which should be made for all county purposes, and among which, this should unquestionably be included.

"I am therefore of opinion that it was the intention of the law to treat this expense as one which would be provided for by the county commissioners when making the levy (not to exceed five mills) for county purposes, and that there is no authority in law for making a special levy in any amount for the purpose mentioned.

"As to your second question, a careful examination of the law authorizing the levy, regulating the collection, and directing the application of poll taxes, convince me that the word 'polltax' in said subdivision 5 supra was inadvertently used.

"Section 2077, subdivision 13 of the laws of 1888, provides:

"All poll tax, except such as is collected by incorporated towns or cities, shall be expended under the direction, and pursuant to the orders of the respective county courts in making and improving highways; and all moneys collected in lieu of labor, except such as may be collected by incorporated towns or cities, shall be paid into the county treasury, and be expended under the direction of the county court, on the public highways.

"The only provision of law regulating the levy and collection of poll taxes and directing the application thereof, (of which the foregoing section is a part) is found in chapter 13, page 736 of the Compiled Laws of Utah,

1888. As will be observed from the sections above quoted, all poll tax and all moneys collected therefore, which are under the control and direction of the county commissioners must be expended in the improvement of highways.

"There being no other or different law upon this subject, I am of opinion that any poll tax sought to be levied, must be levied, collected, and applied in accordance with the provisions of said Chapter 13, and that the county commissioners are not authorized in law to levy a poll tax for any other or different purpose.

"I have the honor to be, very respectfully yours,  
A. C. BISHOP,  
Attorney General."

### BEAR LAKE STAKE CONFERENCE.

The quarterly conference of this Stake convened at Paris on Saturday and Sunday, March 13 and 14; President W. Budge, presiding.

On Saturday there were on the stand the Stake Presidency, Elder Seymour B. Young, of the First Council of Seventies, members of the High Council and the Bishops.

Counselor James H. Hart spoke upon the dispensation of the Gospel in the meridian of time and the great and glorious mission of our Savior.

The ward reports were then given by the Bishops. Only two reports from the extremities of the Stake were lacking to make the whole complete. The wards were represented in good condition and progressive.

President W. Budge confirmed the reports made as true and faithful, and added that there were features that needed our attention, in that improvement can be made in many ways. He took for example the labors of the Priests and Teachers in their visits among the people. The lesser Priesthood meeting is the most important of any in the ward. It is there that the business of the ward is formulated and set in working order and counsel and instruction is given which affect the health and growth of the part of the work of God.

President Budge announced that a change had been made in Nounan in to the presidency and Elder Edgar M. Lindsay had been appointed to succeed Elder John Skinner who had been released through his age and infirmities, and a blessing. A district has been organized recently and called the North Liberty district, with Elder Lyons as president. Elder Seymour B. Young spoke on the life and mission of the Prophet Joseph Smith from his birth to the time when the Book of Mormon was first published.

On Sunday the general authorities of the Church and the Stake authorities were presented and sustained by unanimous vote.

The speakers were Counselor William L. Rich, Elder Anson Call, Counselor James H. Hart, President William Budge and Elder Seymour B. Young; and the subjects which received attention were the payment of tithing, the besetting sins of the youth, and the duty of parents to throw safeguards around their sons and daughters that they be not exposed unnecessarily to temptation. The inestimable value of the Sunday school work and other kindred works was dwelt upon.

The meetings were largely attended and an excellent spirit prevailed.

T. MINSON, Stake Clerk.

### GOOD REPORT FROM THE BIG HORN

BURLINGTON, Big Horn Co., Wyo.,  
March 24, 1897.

I thought it might be of interest to you as well as to others that I should write a few lines to the News letting the people know that we, as a small settlement of Latter-day Saints located in the northwestern part of Wyoming, have had a Church organization of the Church of Jesus Christ of Latter-day Saints since 1894, with W. H. Packard as presiding Elder and M. L. Black as his Counselor.

We have a good Sunday school in good order, with T. K. Riley and J. I. Reid superintendents, with from 40 to 80 in attendance.

We are having the best of Sunday meetings, and our Mutual Improvement association is second to none for the time of its organization, with J. I. Reid president, and Oren H. Packard and A. M. Dobson counselors.

We completed our new meeting house this winter. It is 22x38, and a very commodious building. We are enjoying ourselves in the ways of the Gospel.

We spent a very pleasant time Feb. 28th at our Sunday school jubilee in honor of President Willford Woodruff's ninetieth birthday. There were 150 at the jubilee, mostly children of our own faith. The exercises were well rendered by the children.

We have a good organization of the Relief Society and Primary association in good order.

The Saints are feeling very much encouraged over the very mild winter that has passed. We expect to be plowing and putting in garden and grain soon. We have got a good climate and a good country, plenty of good land and plenty of water for irrigation purposes.

We have a grist mill of the roller process.

We have three good saw mills and plenty of building material.

There is plenty of work for laboring men, with fair wages, \$35 to \$40 per month in cash.

All that we lack is plenty of good Latter-day Saints. If you have any to spare, please send 100 families out here. There is plenty of room for all. We will welcome the poorclass of the Saints as long as they are rich in the principles of the Gospel.

AMBROSE HIBBERT.

### THE BUCKEYE COUNTRY.

MESA, Arizona, March 25, 1897.

I have received a great many letters of inquiry about the Buckeye country since my last letter to the News dated March 5th; so many in fact that it has been impossible for me to answer all of them. Now, with your permission, I wish to say in answer to many questions, that I am no land agent. I have no scheme up to make money out of our brethren. The only motive I have in view is that I want a home in that section myself, but do not want to take my family away from the Church,