DESERET EVENING NEWS.
Friday, September 18, 1896.

## MORTGAGE TAXES.

### Not by Regulary Paid—Reserve in Case of Error.

County Attorney Whitlemore has promulgated the following opinion to Collector Spencer, which will prove of interest to persons erroneously assessed on mortgages:

Office of County Attorney, Salt Lake City, Utah, Sept. 16, 1896.

John D. Spencer, Esq., County Collector of Salt Lake County, Utah:

Dear Sir—In response to your request of the 15th inst. for an opinion as to the mode of procedure in cases of mortgage taxation, where the party assessed proves that such assessment is wrong, on the ground of non-residence, or that the amount of the assessment is included in some other assessment, or that all or part thereof has been cancelled prior to March 1st of this year, I take pleasure in submitting the following as a guide for you in this matter:

It will be proper for me, at the outset, to advise you that while it is a well settled principle that no person can be compelled to pay a tax which has been erroneously or illegally levied, no authority is vested in you in such a case, except that which is found in section 198 of the revenue law of 1896, which provides that when you discover that any property has been assessed more than once for the same year, you must collect only the tax justly due, and make a return of the facts, under affidavit, to the county auditor.

As a general proposition, you are to presume that the assessment roll delivered to you is correct and that the various assessments contained therein are legal, and only in cases of double assessment are you given any authority to refrain from enforcing the collection of the taxes contained in the assessment roll.

The term "double assessment" includes not only cases where the same piece of property is assessed to two different persons, but all cases where the fact is established to your satisfaction that a person who has been assessed with a mortgage became the owner of the mortgaged property in contravention of the rule of several prior to 12 o'clock m. on the first Monday in March of the present year, you would be authorized to collect only the tax assessed against the real estate, and report, under affidavit, the facts relating to the mortgage assessment. The same would be true where it comes to your satisfaction that a mortgage assessment is also included in the original stock assessment of some corporation.

We would advise you, however, that in cases where payment and cancellation of the mortgage is claimed prior to March 1st, the better plan would be for you to enforce the collection of the tax as levied, and leave the party to the remedy provided in section 137 of the revenue law of 1896, under the provisions of which section the board of county commissioners are authorized to refund any taxes, interest and costs erroneously or illegally collected, or in the remedy provided in sections 180 and 181 of the same law, which provides that in all cases of the levy of taxes deemed unlawful by the party whose property is thus taxed, such parties may pay the tax under protest to officers designated and authorized by law to collect the same, and thereupon the party so paying is given a right of action against the officer to whom the tax is paid or against the county on whose behalf the same is collected, to recover the tax paid under protest.

We would advise you further that, while you are given an synodic authority to refrain from the collection of taxes assessed on mortgages where the owners thereof are non-residents, such a tax cannot be legally collected, and in the event that you can satisfy yourself fully that a person assessed with a mortgage is in fact a non-resident, it will be unwise for you to undertake to collect such a tax, and we would advise that you take an affidavit from the person, or the representative of such person, and include such cases in your report to the county auditor of uncollectable taxes. Where, however, there is any doubt in the matter, and you are in a position where the tax can be collected, we would advise that all in all, for your own personal safety, to collect the tax and leave the party to the remedy provided by law and pointed out above.

We would advise you further that in all cases where you proceed regularly and in accordance with assessments as you find on the assessment roll delivered to you, you are in no way liable personally for any costs or expense that may follow the collection of an illegal tax. Your personal responsibility in the matter would be limited to errors made by yourself, or your deputies, in entering the tax collectable.

In cases where a person is assessed with a mortgage and the claim is made that the mortgage has been paid, this fact will not relieve you, without from the responsibility of the tax, the only exception being, as stated above, where the property has been taken in satisfaction of the mortgage, prior to the first Monday in March. In cases where a person assessed with a mortgage and claims that the mortgage has been paid and cancelled, they would still be liable for the tax on the money which the mortgage represents.

We have prepared and transmit to you herewith the outlines of a form of affidavit that we would advise you to take in cases where a double assessment or non-residence is claimed. Respectfully submitted.

C. W. Whitlemore,
County Attorney.

## ANOTHER S. G. U. OUTING.

### Encampment of First Battalion of the Second Brigade at Logan.

Arrangements for another National Guard encampment have been made. This time it will be the turn of the second infantry regiment of the First battalion, companies A, Brigham City; B, Richmond; U and D, Logan. In all probability Governor Wells and his staff will visit the militia boys during the encampment. The adjutant general has issued the following:

Headquarters National Guard of Utah, Salt Lake City, Sept. 16, 1896.

Special Order No. 23.

The location of the second infantry is authorized to go into encampment at or near Logan, on Wednesday, September 23, 1896, for a period of five days. An officer will hereafter be detailed to take command at the encampment, who will arrange at the necessary details for the government of the troops while in camp and are you given any further orders. Each company will send a team to transportation for company and its baggage to the place of encampment.

Company commanders will see that their men do not carry unnecessary baggage, as officer's clothing will be taken to our work in camp; all troops will wear the "undress uniform," with leggings, and will take with them the rifle, cartridge-box, canteen and haversack, and will provide themselves with the necessary bedding, which will be carried in compact rolls, each roll marked with the owner's name, to avoid confusion (boxes or trunks will not be allowed). Company commanders will take no men to camp who are without uniforms or arms.

Unless otherwise provided for, the men will be detailed from each company for cooks. Captains will a hand to the commissary of their case (providing the supplies and meeting other expenses from the allotment of 90 per company). They should report to each man to take a little haversack one cooked meal, which, with coffee prepared on the grounds, will be the first meal on camp.

The instruction and exercise of the troops will be mainly directed to camp duties, guard duty, school of the company and battalion, extended order drill, the evolutions and target practice. While strict discipline must be enforced, sports and time will be allowed for recreation and enjoyment, and to that end all officers are strictly charged to have anyone arrested who may be acting in an unpleasantly or disorderly manner.

No enlisted men will be allowed to be absent from camp without permission in writing from his company commander, approved by the officer commanding the camp. No officer will be allowed to leave camp without permission of the commanding officer detailed. An officer from Salt Lake will be detailed later to take charge of the shipment of tentage and equipage from this encampment, and upon its arrival at Logan will issue it to the command for temporary use.

Upon breaking camp all such supplies will be turned over to him by the company commander, ready for reshipment.

By order of the commander-in-chief.

John Q. Cannon,
Adjutant General.

### Special Inspection of Troop C.

A special inspection of Troop C, First cavalry, N. G. U., has been ordered from the adjutant generals office and Major E. A. Smith has been appointed to carry out the order. He will make the inspection and notify the time and place at which it is to be made. The inspection covers a wide range and continues a close scrutiny of all equipments and a thorough inquiry into the discipline of members.

### August Weather.

The mean temperature for the state was 67.7 degrees, which is about five degrees below the normal. Highest monthly mean, 80.6 degrees at St. George; lowest monthly mean, 61.9 degrees at Bidder Summit. The average maximum temperature was 91.8 degrees, and the average minimum, 43.8 degrees. The highest temperature recorded during the month was 107 degrees at St. George, Washington county, on the 12th and 14th, and the lowest, 33 degrees at Bidder Summit, Uintah county, on the 29th. The warmest period was from the 12th to the 16th, and the coldest from the 5th to the 11th, and 26th to 29th.

Precipitation—The average precipitation for the state was 1.34 inches which is slightly in excess of the normal amount for August. The average number of days on which .01 of an inch or more of rain fell was 6. The principal part of the rainfall during the month occurred from the 16th to the 21st and on the 28th. The greatest monthly amount recorded during the month was 3.99 inches at Parowan, Iron county, and the least amount, .05 of an inch, at Park City.

Weather—There was an average of 16 clear days, 10 partly cloudy days and 5 cloudy days during the month. At Salt Lake City there was 77 per cent of sunshine, and at Grove, Wayne county, 45 per cent, estimated. The rainy days were severally the 3rd, 16th, 17th, 18th, 19th, 20th, 21st and 28th.

Wind—The prevailing direction was southwest. Total movement at Salt Lake City, 4,185 miles, and the average hourly velocity, 6 miles per hour. The maximum velocity at Salt Lake City was 40 miles per hour from the southeast on the 27th.

Thunderstorms—Moab, 12th, 18th, 20th, 21st, 27th and 28th; Goshen, 3rd, 17th, 19th, 21st and 28th; St. George, 2nd, 16th and 17th; Kanarra, 12th, 20th and 21st; Varna, 12th, 15th, 17th and 19th; Parowan, 16th, 17th, 21st and 28th; Levan, 15th, 16th, 17th and 19th; Grove, 21st; Fillmore, 12th, 16th, 21st, 22nd, 26th, 27th and 28th.

Sun Dogs—Goshen, 1st, 20th and 24th; Hall—Parowan, 16th and 21st; Manderson, 22nd; Park City.—

Light Frost—Heber, 5th and 11th.

REMARKS OF OBSERVERS

Parowan—The received hail storm on the 21st since 1865 done some damage to garden products, but did not burn the fields to do any damage to the grain.—James Connell.

J. H. Smith,
Observer and Section Director.

### Pleasant Valley Notes.

Special Correspondence of the News.

SCOFIELD, Sept. 15.—B. E. Lewis at Winter Quarters had the misfortune to carry his baby boy, three months old, on Saturday.

John Kimell departed this life Sept. 13, 1896, at Winter Quarters, Carbon county, Utah. He was born Nov. 28, 1837, at St. Austin, Cornwall, England; joined the Church in the year 1860, came to Utah in 1867, and settles at Scofield; moved from there to Winter Quarters January, 1896. The funeral services were held in the meeting house on Tuesday afternoon. The remains were interred in the Scofield cemetery by the side of his wife who died last November.

Mr. Peterson of Scofield has purchased the Branch building on Main street in which to keep a millinery establishment.

Very little improvements are being made here this season on account of the hard times.

Miss Julia Ross, who taught school last year at Mount Maud is assistant teacher at Winter Quarters.

Mohawk Boy.

Awarded
Highest Honors—World's Fair.
DR. PRICE'S CREAM BAKING POWDER
MOST PERFECT MADE.
A pure Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.
40 YEARS THE STANDARD.

UNIVERSITY OF UTAH
And State Normal School
Salt Lake City.

The next academic year will begin September 16th.

The following courses are provided:
1. Course in General Science.
2. Course in Literary Arts.
3. Course in Mining Engineering.
4. Advanced Normal Course.

Each of these leads to the baccalaureate degree, the academic Diploma, by provision of State law, exempts the holder from all examinations in the public school system.

3. A Four Years' Normal Course leading to a certificate of graduation which exempts the holder from teachers' examinations for a term of years.

5 Preparatory Course leading to the collegiate courses.

Tuition is free in all departments; the only charge for entrance is an annual registration fee of ten dollars. One hundred free scholarships are maintained in connection with the normal school; applications for appointment to such school-ships must be made to the state superintendent of public instruction, through the county superintendent.

Some the last academic year a thoroughly equipped training school has been established in the University grounds; a gymnasium and a manual training department have been added.

Entrance examinations may be held at the house of the undersigned, under the supervision of the county superintendent; graduates of accredited schools may be admitted without examination.

For catalogues and other information address Dr. J. E. Talmage, President of the University, or the undersigned.

D. R. Allen,
Secretary University of Utah, Salt Lake City.

To the Voters of Utah.

Those who are in favor of honest schools should avoid pledging themselves to support medical monopoly laws and medical monopoly rings.

Laws and rings are the "twin" work in the hands of the "ring," or the "ring" would work to defeat the candidate.

We want laws for the people and not for a "ring."

Dr. O. H. Doane.

Dollar and Return $2.5, via the Rio Grande Western Railway.

For details of this excursion apply to ticket office, No. 15 West Second South.

Boss was wrong.—Johnson Pub. Ring Co.

High School Course.

A complete high school course, four years, is given by the Latter-day Saints' College, $10 per year. A thorough commercial course is also provided. Apply at 145 west, First North on Monday, Sept. 14.

The WESTERN HARDWARE FAILURE

A Landmark to Future Will Be the Sale

At the sale now on at the old stand of the Western Hardware company (so-called). A well selected stock of general and special hardware, cutlery, skates, guns, ammunition, stoves, ranges, refrigerators, bicycles, everything in fact that is required in a mechanic's and builder's store. All will be offered at less than Eastern cost. Cash sale, nothing reserved. The first who come get the best selection. Remember the time—17 and 19 east, First South St., Salt Lake City.

Oscar W. Moyle, Assignee.

If afflicted with scalp diseases, hair falling out, and premature baldness, do not use grease or alcoholic preparations but apply Hall's Hair Renewer.

One advantage of taking Ayer's Sarsaparilla is to purify the blood so that you need not impinge upon your hours of labor nor deny yourself any food that agrees with you. It is true, you are not compelled to starve or fast, while taking it. These are recommendations worth considering.

Before going on a sea-voyage or into the country be sure and put a box of Ayer's pills in your valise. You may have occasion to thank us for this hint. To relieve or sickness, biliousness and sickness, Ayer's Pills are the best in the world. They are also easy to take.

All kinds of Perfumery and Toilet articles at the old reliable Godbe-Pitts Drug Store.

Special Excursion to Mt. Pleasant.

Residents of Mt. Pleasant leave Ogden for Mt. Pleasant via D. & R. G. W. R. R. at 7:45 a. m., Salt Lake City at 9:45 a. m., September 24th. Special returns after close of convention. Rate $3.55 round trip.

Reliable Electric Work.

For safe house wiring and elegant fine chandeliers, go to the Intermountain Electric Co., 45 East First South street.

Umbrellas, parasols recovered and repaired. McKenzie, 118 w. First So.

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Val Blatz. Utah Liquor Co. at the Brewery
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Val Blatz. 107 Main Street. Tissue Building
Val Blatz. Sheer
Val Blatz. Pudding.

Go to the old reliable Godbe-Pitts Co. for everything in the Drug line.

The greatest success
Attends Wolcott's "Pain Paint" remedy because it promptly subdues all heat and inflammation, and instantly relieves all pain. It is guaranteed to cure you. 25, 50 cent and $1 bottles. All druggists sell it.

Tomorrow's weather report on page three, Walker Bros.'ad.

Have You Seen
the new Pioneer Pure Rye? It is given free with each box of Powder. Ask for it.

Keep your deeds and other valuables, including jewels, in a safety deposit box at Zion's Savings Bank & Trust co. Rent by the year only, at a low rate per month. Ladies specially invited to call and see vaults.

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CELLARS & CUFFS
GUARANTEED GOODS

THE RISING SUN STOVE POLISH AND SUN PASTE
CAKES FOR GENERAL BLACKING APPLIED AND POLISHED WITH A BRUSH
SUN PASTE FOR A QUICK AFTER-COOKING SHINE APPLIED AND POLISHED WITH A CLOTH
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Has grown in two years to the largest in the state and small wonder, for we are state agents for the

The RADIANT Baseburner is the embodiment of all improvements known to modern stove science. It is without a rival—three sizes.
$44, $49 and $55.

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"ARE THE BEST IN THE UNIVERSE"

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$12, $16 and $20.

H. Dinwoodey Furniture Co.

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Specially adapted for residences, schools and churches.

POWERFUL HEATER.
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All sorts, women and children permanently cured without pain or the slightest inconvenience by the DR. PIERCE METHOD. Pamphlet and full particulars free. Patients can be cured at home and not pay a dollar until cured. The Pierce Guarantee Bond is given with every dollar taken. Consultation free.

REFERENCES
Joseph Wormser, Editor of Free Press, 40 S. Main, will Survey Meet & Live Stock Commission.
J. L. Pierce, 10 Construction Building.
J. R. Grant, 315 South Second West.

Fidelity Rupture Cure Co.,
Rooms 418 and 419 Atlas Block, Salt Lake City, Utah.
Send for particulars. Open every day.

Tinning, Plumbing,
Gas, Steam and Hot Water Fitting.

The David James Company, respectfully announces to the general public that they have bought the stock from the assignee of the James-Spencer-Bateman Co., and will continue the business of Tinning, Plumbing, Gas, Steam and Hot Water Heating, at the old stand.

NO. 67 MAIN STREET,

And will keep a full line of Stoves, Ranges, Granite and Tinware, and would be pleased to have the patronage of the general public, as well as the continued support of those who have patronized our predecessors for the last 15 years.

Hurrah for Utah!

Success to her Industries! Shoes for the Masses
Manufactured by

SOLOMON BROS.,

Worn by the Wise Throughout the State, and Being the Best are Decidedly the Cheapest in the End.
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The New 1896 No. 2 Hammond.

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Does more kinds of work and does it better than any other machine in the world.

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Sportsmen, Take Notice!

Having received a new stock of guns and ammunition we will be pleased to show and sell you at prices that cannot be beaten.

Loaded Shells at Cost

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The proper place to get glasses. Tests by scientific field with instruments adapted for long experience in the correcting of defective sight. No charge for examination for prescriptions or prices, but experienced and competent opticians. Complete line Utah optical co., Walker Bros. Bank.

BASE BURNERS, Heating Stoves, Cook Stoves, Parlor or Cook Stoves, Gas Heaters, Gas Cook Stoves, Oil Heating Stoves, Steel Ranges and Gasoline Stoves VERY CHEAP this week at

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For anything in Fancy Wire or Iron Work, Please to call on the Home Works of
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Patent Waterproof Harness Oil.
Unequalled by anything in the United States for harness, buggy tops, shoes, etc. Pint size, one box full, 25 cents; half gallon, $1. Sold by druggists, harness makers and grocers, and at the manufactory, 54 S. Third East.

GUN POWDER
Get his new shot who never shot before,
And him who always shot now shoot the same.
HAZARD'S "Kentucky Rifle"
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PARLOR and CENTER TABLES
In Oak, Mahogany, Birch and Maple.

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