DESERET EVENING NEWS.

Friday, January 30, 1891.

TAKE NOTICE!

The Bishops of the various city wards are hereby requested to hold sacrament meetings at 2 o'clock each Sunday afternoon until further notice, as the Tabernacle is not yet ready for public services.

The Bishops, Presidents of Quorums, Clerks, and all Officers of the various auxiliary organizations of the Stake of Zion, whose duty it is to make statistical, financial, or other reports, are requested to see that such reports are forwarded to the Clerk of the Stake not later than February 15, 1891. This is necessary in order that a full report may be presented at the next Stake Conference, to be held on the first Sunday in March. Notices from any organization calling for reports at a later date should be changed immediately, so as to conform to this request. Promptness is specially desired.

ANGUS M. CANNON,
JOSEPH E. TAYLOR,
CHAS. W. PENROSE,
Presidency of the Salt Lake Stake of Zion.

FRAGMENTS.

THE Utah Commission will meet again tomorrow.

No meeting in the Tabernacle on Sunday next. Sacrament meetings will be held in the respective city wards at 2 o'clock p. m.

ALL who are officially interested in the various ecclesiastical and auxiliary organizations in this Stake should pay strict attention to the notice calling for reports to be sent in by February 15th.

A NOTICE has been given for reports of the Young Ladies' Mutual Improvement Associations of this Stake to be made by the middle of March. They should all be in by the middle of February at the latest. See notice above.

THE last performance of the "Private Secretary" here was given at the Theatre last night to a large, good-natured and highly delighted audience. Little Lord Fauntleroy will be presented tonight.

THE Supreme Court adjourned today until Monday next. The statement in a morning paper that it would adjourn for a week was an error. Tomorrow Judges Zane and Anderson will sit as a Third District Court.

J. W. MURRAY, a lonely and delighted individual, was the only person arraigned in the police court during the morning session. He plead guilty to drunkenness and was sentenced to five days' imprisonment at hard labor.

THE City Council will hold a special session this evening to consider the report of City Engineer Dunbar. It is expected that the resolution intended by the Council on Tuesday night, providing that the salaries of the captains and sergeants of the police force be increased will also come up for discussion.

A SOCIAL reunion of the stock holders of the Tooele Ward Lumber and Building Association will be held in the large hall over S. R. Marks & Company's new furniture store on Monday evening, February 2, commencing at 8 o'clock. The building and other social amusements will be indulged in.

DAVID BAYNES, of the Eighteenth Ward, whose leg was badly broken on the occasion of McKinnon's back running with the Chicago baseball delivery wagon (which he was driving), ten weeks ago, is still unable to leave his bed, and it is probable he will be confined to his room for two or three weeks yet to come.

A PETITION is in course of signature asking that Sixth East Street, south of Liberty Park, be opened as far as the south boulevard. The object in view is to grade the street and secure a car line. The same is asked from the southeast corner of the park west to Sixth East Street and thence south, the road to connect with the proposed Fourth East Street line.

B. F. GRANT, manager of the Great Rico Livery and Transfer Co., returned from Chicago last evening, whither he has been on a business trip. While absent he secured the agency for the Chicago harness manufactory, to be handled in connection with their transfer business, the advertisement for which will duly appear in the DAILY NEWS. The Chicago firm already an established reputation among the grangers of Utah.

High Priests' Meeting.

The regular monthly meeting of the High Priests' quorum of the Salt Lake Stake of Zion will convene in the Social Hall tomorrow (Saturday) at 11 a. m. Bishop Wm. R. Preston will be the principal speaker. Subject: "The Aaronic Priesthood." A full attendance is desired, and a general invitation extended to the Priesthood.

ELIAS SMITH, President.

Mardi Gras Excursion Rates.

The Rio Grande Western Railway announces that on February 3 and 17 they will sell round-trip tickets from all points in Utah to New Orleans at the rate of $23.50 for the round trip. Tickets good seven days going and returning, ten days—final limit, February 28. For descriptive matter, sleeping car berths and full information apply to Union Ticket office, White House corner.

Business Enterprise.

About book today a train of cars, consisting of two sections, loaded entirely with goods for the Co-op. Wagon & Machine Company, arrived in this city over the Rio Grande Western, which indicates that the firm mentioned is at least preparing for an extensive business during the coming season. Its immense trade of last year warranted this large transportation of agricultural implements. This is something extraordinary in the shipping line, and has attracted much attention in eastern business and railroad circles. It speaks volumes for the energy and push of the C. W. & M. Co., and of Mr. George T. Odell, its manager.

THE SCHOOL TAX CASES.

They Came Up Before the Supreme Court this Morning.

JUDGE SUTHERLAND OPENS

The Case for the Appellants.—Lear Arguments Follow.

In the Supreme Court of the Territory this morning, what are generally known as the school tax cases were called on for argument by counsel. The appellants in the one case are H. G. Raybould, et al, and in the other E. Ward Ashton et al.; the respondents being L. G. Hardy, tax collector, and the Board of Education of Salt Lake City.

Judge Anderson did not take any part in these proceedings.

Messrs. Sutherland and Judd represented the appellants, while Attorneys Stephens and Schweizer are conducting the case on behalf of the respondents.

After some conversation between the Court and counsel, it was decided that the two cases should be argued together. Judge Judd then suggested that, the matter being of considerable importance, four hours should be allowed either side for argument. This proposition caused the judges to look very serious, and Chief Justice Zane, after consultation with his associates on the bench, announced that the Court could not accede to the request. Eventually three hours on either side was conceded, and Judge Judd said he would yield the argument on the appellants' part to Judge Sutherland, who would therefore occupy the whole of the time allowed.

Judge Sutherland said, in the outset, that the cases had been argued on substantially the same ground of error, the second case involving some additional points, however, which would be discussed in its order. The complaints were filed to restrain the collection of a tax as wholly void for having been assessed in disregard of the fundamental requisite of all taxation, viz., that it be apportioned by a uniform rule. The departure from that rule we flagrant. The tax obtained by the defendant Board of Education, continued Judge Sutherland, for the support of schools in the new school district, comprising the whole city, for the current year. The schools of that district are now a matter of general concern of the whole city; the expense is a common charge on the whole district. The tax in question is being enforced to discharge that burden. It should be levied by a uniform rule on all the taxable property in it, and in terms the whole city is by the new act made a taxing district. But by this tax levy the whole city is not taxed; about one fifth of the assessed property in the city is not taxed at all. The other four-fifths is taxed but not by any uniform rule; the taxes vary from one-eighth of one per cent to one and a quarter per cent of the valuation. The taxable property of the city, by the discriminations made in raising the tax to discharge this common burden, falls into seven groups, so that persons equally owning taxable property of the value of $1000, and so separated in the city as to represent these groups, would be charged in respect of those taxes as follows: One living in the old school districts, 15 or 18, $30.00; one in the old 17th district, $1.25; one in the old 2d, 6th, 8th, 9th, 12th, 14th, 20th or 21st district, $2.50; one in the old 7th, 9th or 10th district, $5.00; one in the old 2nd, 16th or 19th district, $7.50; one in the old 4th or 11th district, $10.00; one in the old 15th district, $17.50.

The constitution of the appellants was, first, that it is a cardinal requisite of all taxation that it be by a uniform rule. Whenever a tax levy is made in disregard of that requisite, it is unconstitutional and void.

It is believed, said counsel, that there is no conflict of authority on this proposition. Cooley in his Constitutional Limitations, at page 616, positively declares the law as universally held: "It is of the very essence of taxation that it be levied with equality and uniformity, and to this end, that there should be some system of apportionment. We here the notion is common there should be some common contribution to discharge it."

Having cited numerous authorities, Judge Sutherland pointed out that in many of the State Constitutions there is a direct requirement that taxes be imposed uniformly; and in others the provisions are treated as in affirmance of the common law. All Constitutions forbid the taking of private property for public use except upon just compensation, and protect the owner from deprivation except by due process of law. Taxation is everywhere treated as unconstitutional.

The fourteenth amendment enforces the same equality. In Santa Clara vs. Southern Pac. R. R. Co., 118 Fed. Rep. 396, Judge Field said: "By equal protection is meant equal security to every one in the private rights, in the right to life, to liberty, to property, in the pursuit of happiness. It implies not only that the means which the laws afford for such security shall be equally accessible to him, but that no one shall be subject to any greater burden or charges than such as are imposed upon all others under like circumstances." Unequal taxation, so far as it can be prevented, is therefore, with other unequal burdens, prohibited by the amendment. There undoubtedly are, and always will be, more or less inequalities in the operation of all taxes, resulting from the different conditions of persons, from their means, business, or position in life, against which no foresight can guard. But this is a very different thing, both in purpose and effect, from a carefully devised scheme to produce such inequality, or in whose, if not in its design, necessarily producing that result. Absolute equality may not be attainable, but great care should be exercised, that it will unnecessarily bring legislation authorizing it within the prohibition. The amendment is in terms against the perpetration of injustice, and the exercise of arbitrary power in that sense."

Counsel commended the opinion of this Court in the Territory vs. Daniels account, and as covering the case in all its aspects. The Court said: "The Territorial Legislature acting as agency assigned by Congress for aid in the government of the Territory, and to that end authorized to exercise the power delegated by the Organic Act, the right of subjects of taxation and exemption rests with it. Because the limit beyond which the power delegated to any subject may not go is not expressly defined it does not follow that there is none, and that the power is arbitrary. In construing the Territorial organic instrument, and the legislature, the Court will not assume that Congress intended to authorize the exercise of arbitrary power. The people by organic, just, equitable and unequal laws, and to safeguard the fundamental principles upon which the Union rests, must come from property in one part of the city, so that the rule of taxation for such purposes should be higher on property in one and property in another, would be void, because the burden would be unequal, and in all probability oppressive."

It is a necessary conclusion from the principles of constitutional law, next quoted counsel, that when the government or any municipal agency it is made money for a general purpose, which must be raised by all citizens and property, it must be every where imposed upon all the taxable property of that political division for whose general needs the money is to be raised. If the legislature may in its vicious discretion levy the sum wanted on a part only of the property which should contribute, it can demand it with no limit to its tyrannical exactions. Every property holder would be at the mercy of rapacious power. The legislature may say that such shall be raised by taxation upon property for a public object. When it has so enacted, a law paramount to the authority of the legislature directs that the tax shall be levied by a uniform rule. Whenever the necessary effect of a law is to make one part of a political division, or public corporation, by unequal taxation, pay more than its just proportion of a public charge, private property is taken for a public use without just compensation.

The further contention of appellants was that when the complaint is that a law violates the guarantees of the Constitution respecting life, liberty or property, the sufferer may appeal to the protection of constitutional protection. And all questions necessary to be dealt with to that end are judicial; they are within the domain and competency of the judiciary.

"The legislature," say the supreme court of Maine, "have no power to determine finally upon the extent of their authority over private rights. This is a power in its nature essentially judicial. * * * * The question whether a statute in a particular instance exceeds the just limits of the Constitution must be determined by the judiciary. In no other way can the rights of the citizens be protected when they are invaded by legislative acts which go beyond the limitations imposed by the Constitution."

The Supreme Court of New Hampshire is equally emphatic. "The opinion of the legislature is not final or even * * * when claims, cognizable in this court, depend upon the question whether or not an act of that body is or is not in conflict with the Constitution."

The authority of the United States and the exposition of it in an opinion of Justice Miller in United States vs. Lee 106 U. S., 196; Loan Assn. vs. Topeka, 20 Wall, 655; Territory vs. Daniels, 5 Lawyer's R., 445, were also quoted.

By these suits added counsel for the appellants, each, a complaint is made that taxes for the general purposes of the school district are being levied on a part, while another part is not called on to contribute at all; and it appears by the complaint that the taxation in the part of the school district which is taxed is taxed by varying rates, so as to produce the greatest inequality and injustice. We have set forth the tax in question, and for what purpose it is sought to be collected. Now, we call attention to the statutes which are supposed to give authority for this and our proposition on them is that they do not justify the collection of the taxes in question.

A general law relating to district schools was passed by the last territorial legislature, which was approved and took effect March 15, 1890. It repealed the act of 1880 and the amendments by which all the district schools of the Territory had theretofore been regulated. The school districts had been created by the county courts of the several counties, and they are still so created. The new school law did not affect the continued existence of the school districts; they were left intact, except as we shall presently mention. But the taxes for their support, under the new law, are to be ordered by the county court on estimates of the county superintendent, and are to be levied by the district trustees of the district voters. Under the repealed law, the district trustees had power to order a tax of one mill on the property, and a special meeting of district voters, not exceeding two per cent, when a district was necessary to provide a school house or to furnish one. The new law does not purport to require the county superintendent to make the first estimate until next January, and then it is made the basis of taxation for the support of schools the ensuing year. There is no reason why the taxes voted in December, 1890, for such districts should not be collected and applied to the purposes for which they were voted. Section 135 of the new act was obviously intended to save those taxes for that purpose. It is as follows:

"Nothing in this act shall be construed as intended to abate, impair or invalidate any levy of taxes, or assessment therefor, which has been, or is now being made, in any school district or county in this Territory, and all such assessments shall be completed, and the taxes levied shall be collected in the manner prescribed by law."

The districts remained without any territorial change. The agencies for their collection still remained, but the statutes which authorized these taxes had been repealed. No authority for their collection is contained in the new act except the section which is appropriate and ample to continue the proceeding. But for that section these taxes could not be collected; for the repeal of a tax law, while the tax proceedings are in progress, and before the taxes are collected, puts an end to the proceeding at the point reached when the repeal takes effect.

This saving is beneficially applicable; it authorizes the collection of a tax within the same district that voted it. The fund is subject to the management of the same officers, and is to be applied for the local benefit of the same persons, as though no change in the law had been made. It cannot have the same application to the school district comprising the whole of Salt Lake City. One chapter in the new school law provides for school districts in cities of the first and second class, and contains regulations for the conduct of their government. It legislates out of existence all school districts in such cities which had been created by the County Court, and in their place makes one district of each of such cities. Then it was enacted that the old districts should cease on the 20th day of June, 1890. Sec. 115 says:

"All cities of the first and second classes shall be governed by the provisions of this subchapter (Ch. XV.) Each city subject to the provisions of this article, and all territory which shall hereafter be added thereto, shall constitute one district, and district schools therein shall be free to all residents of said district between the ages of six and eighteen years. All district schools in said district shall be under the direction and control of the Board of Education."

It was also provided in section 120 that: "For all purposes of taxation the whole city shall be one school district."

The Board of Education was made a corporation, and it was its duty to tax the property of the district, to have control of the funds, in order the taxes for their maintenance to provide school-houses, etc. The taxes levied by the board are to be assessed by the city assessor, collected by the collector, and paid into the city treasury. The city district schools are to be inspected by officers—father, experts and peculiar in origin, population, support and management.

Their support comes from an entirely different mode of taxation, the amount is fixed by the Board of Education on their own estimate, the tax levy is assessed and collected in the city instead of the county, and kept in them to the treasury until expended. They were invented in the latter cities. They succeeded to all the "school property" of the old districts, and were made liable for all their "debts and obligations." In Salt Lake City there were twenty-one school districts which were legislated out of being, and in their place one new district was created. The taxes now in question are those voted in nineteen of these districts in December, 1890, for various purposes connected with the public schools; in the other two districts no taxes were ordered. The repeal of the old school law had the same effect in the authority to collect these taxes as on all other school taxes. That effect, as we have conclusively shown, was to put an end to the authority to proceed in their assessment and collection, at the point reached at the time the repeal took effect, unless the repealing act shows a contrary intention which is constitutional. The old districts voting these several and varying rates of taxes have been abolished, they ceased and be saved to them. The validity of any legislative intention to still collect those taxes would depend on the substituted object of the tax, which it might be required to be collected for the purpose of establishing a territorial school system in the city. The direction to collect them would necessarily be original and affirmative legislation to provide for that new object, whatever it was. If it were to maintain schools in a larger area, or for a larger population, extending the benefits to persons not equally taxed for it, and the increase were in such a way as to be conditioned by application of the maxim de minimis, etc., each taxpayer in the district would find that the law had destroyed the indispensable equality and uniformity of taxation but been departed from.

The people in every area where these taxes are levied could complain, and their complaint has the ring of a true and just grievance. The rich and opulent class would share the benefit of the taxes without paying any. The taxpayers in the old Fifteenth district who voted the last congressional tax may complain that the money is ordered to be the property of a new corporation, and appropriated to a purpose, and no taxpayer out of its own population contributes by any similar vote. They voted that large and liberal rate to be used uniformly for themselves, they expected for their sole benefit. They know that if the fund produced should be larger than their immediate needs, it would serve to make the next tax lighter. But when that district come to be blended with twenty others, all of which in which that area taxed at a lower rate, and in the futurethey must be equally taxed to supply the aggregate wants of all, that consolation is taken away. The whole complaint of some degree is good as to every other class, because there is a large class not taxed at all. If all the districts had voted the same tax, yielding the same money for the same common object would have been just and equal. A statute providing for it, prospectively or retrospectively, would have been just and equal. It would be a law to discharge a common burden by a contribution required of all by uniform rule. If there were no constitutional protection against such unjust taxation, it is apparent to no more a territorial legislature, limited to legislate only upon rightful subjects of legislation.

Appellants do not ask that any part of the school law shall be held void—not—only that Section 135 shall be applied to those taxes that it could save for those who voted them. It can not save the same effect upon taxes which are abolished. Courts will construe a legislative act so as to confine it within constitutional limits. In other words, the court will so construe a legislative act so as to give it effect as law. If it be possible to do so. An indirect violate the Constitution is not to be presumed in any case; and a construction which would have that effect is not to be adopted unless required by the terms employed. As between two possible constructions of a statute they will adopt that which will be most beneficial—the one which will give most equal taxation, or the violation of fundamental principles.

"If a statute is susceptible of two constructions—one consistent with natural equity and justice, and one inconsistent therewith, the Court should give it that construction which supports with natural equity and justice."

This is a tax law, and is to be construed strictly. This taxing power is the government "reaches to every trade or occupation; to every object of industry, use or enjoyment; to every species of possession; and it imposes a burden which, in case of failure to discharge it, may be followed by seizure and sale or confiscation of property. No attribute of sovereignty is more jealously and at no point does the power of the government affect more constantly and intimately all the relations of life than through the exactions made under it."

After quoting from Cooley on taxation and Dwarris, in his work on statutes, counsel pointed out that the legislature has not used apt words to indicate an intention to do the wrong now complained of. The new school law fails to express the intention that these taxes shall be collected. There could be no such purpose, unless the money when collected, is appropriated to some object. The object for which the new school was debated by the abolition of the old districts—by the new law the school district—by the law devoted to any other object. These taxes could not be paid to the new district unless there is an indemnity expressed in the new law to have those paid over to it. When the new school law was enacted, these taxes had not been assessed. Not even they on the 20th day of June, when the old districts ceased. The property of the old districts which was legislated to the new districts was denominated "school property." The terms of the law show this property was tangible property, for it was required to be assessed and delivered. In a territorial sense a tax is a debt due from a community. Evidently the phrase is not used in that sense, but no tax levy on the property within a district as such, or in a county as such, was to be affected. These taxes were not being assessed in a district—the old ones had ceased, and in a tax that was not assessed to the taxable property of the new. It embraces only a part—and that part not entitled by a common value—there was no assessment for that district as a district. By the new act no school district taxes are assessable by county officers; they are to be assessed and collected by city officers.

The county assessor and collector, who assessed and collected school district taxes under the old law, performs the same functions under the new. Not as to the new district, the new officers for the new city officers. There is no law for the collection of school district taxes by county officers in a city district. But if they are collected, they are to be assessed and hold them or pay them to the county treasurer. There is no direction to pay them to the board of education, and there is no decision that they belong to the city district. In such silence of the law, how is the money to be transferred to the district? Express law is necessary, and there is none. What are the evidences of legislative intent, he asked, that these taxes should be collected for the benefit of the new district? It will be answered, perhaps, that the city district, like the other districts, is left without other provisions to support the schooling during the current year. This answer is a concession that the legislature intended to leave the expense of the district for that year paid by a part of the taxpayers, and by a rate among them which is not uniform. This answer betrays the direct, and inevitable within the constitutional objections which have been stated. It is beyond controversy that if section 135 was intended to have such an effect, it is to that extent, so far as such application, void. Unless it be so, the law is not unquestionably, however, the effect which the Board of Education defends contends for, that, if the defense succeeds, that will not be the inevitable consequence—the schools of the city in that event will be supported by this unequal tax levied on the property in the city, the common good of the whole city will be discharged by an enforced contribution from a part of the city, a contribution from which there is no provision for an apportionment. This tax must be supported upon that intention, for no other purpose was it object to be accomplished by requiring the tax to be collected. The original purpose has been also defeated by abolishing the district to which the tax was levied for several uses. The argument of inconvenience, founded on a supposed lack of means to support the schools, is none than neutralizing the mischief of hardship and injustice. But the argument of inconvenience has no place in the construction of a legislative statute. It is wholly powerless to answer a constitutional objection. The injustice of this tax is so palpable to induce any court to shrink at being called on to enforce it. We submit, said counsel, that the school district would not suffer any peculiar hardship because this tax was uncollectable. In making his tax declaration we make no account of the full treasury now universally known to be in the hands of the Board of Education, nor of that large sum which we know from the statutes is coming to them from the three-mill tax. The Board has been in the habit of dealing with means as an incident of general power granted by the School Act. It is a general power to deal with the settlement when a power is expressly granted it includes by implication as an incident all other powers which are requisite to render the power effectual. The statute specifies how the means shall be obtained in 1891 for the support of schools. Business that provision is imperative and exclusive when the time comes to do the acts specified, and then there is an express limit of the amount. There is no negative, expressly implied in respect to raising necessary moneys before that time.

Calling attention to the following express powers granted to the board, Sec. 112: "The Board of Education of said city shall have power and authority: * * * To establish, locate and maintain primary schools, high, grind and manual training schools * * * to do all things needful for the maintenance, prosperity and success of said schools," Judge Sutherland remarked that the board has this power at all times; it was vested in them the moment they were organized. Having to establish and maintain the schools in 1891, and being expressly empowered to do what needed to be that end, and being moreover clothed with that power by necessary implication, they are authorized to supply themselves with money for that year.

The law provided for free schools, and gave power to establish them in 1891; it gave no express directions how to raise money to pay the expenses. The incidental authority is to raise money so soon as it is wanted to achieve the purpose of the law. The Board could convene the money; could make a debt for it; and if they could make a debt they have power to raise taxes to pay it.

There was no legislative intention that these taxes should be collected; or if such an intention existed it was an unconstitutional intention, and, moreover, there was no necessity to exercise such an unjust power if it existed, since the board had unbridled authority to establish and maintain the schools on the credit of the whole district to be discharged by a uniform rate of taxation.

(Case proceeding.)

Supreme Court.

The following cases were disposed of yesterday afternoon:

Cyrus Hawson vs. the Davis and Weber County Canal Company; further time allowed in which to file abstract.

Mary McGrath vs. David G. Talbert, from the First District; a motion to dismiss the appeal was submitted.

Jonathan Needham vs. Salt Lake City, involving the title to a valuable tract of land; argued and submitted.

Highest of all in Leavening Power.—U. S. Gov't Report, Aug. 17, 1889.

Royal Baking Powder

ABSOLUTELY PURE

THE DECISION RENDERED

In The Variety Theatre Liquor License Case, This Afternoon.

BY CHIEF JUSTICE ZANE.

The Writ of Mandamus Compelling the City Council to Issue a License Is Denied.

The Judges of the Supreme Court rendered their opinion at 2:30 this afternoon in the case of Perry & Co., concerning the Franklin Avenue Theatre license. It was delivered by Chief Justice Zane, and is exceedingly lengthy.

The judgment sets forth that this was an application by the plaintiff for a peremptory writ of mandamus to compel the Council of Salt Lake City to grant a license to retail intoxicating liquors at the Franklin Avenue Theatre. After a critical review of the circumstances and the quotation of numerous legal authorities bearing on the question at issue, the judges said that after careful consideration of the claims made by the suitors and the cases cited, the court held that the defendant possessed the power to license, regulate and tax the liquor business, and that in the use of such authority it might exercise a reasonable discretion in determining who were suitable persons to be trusted with the business, the places where it might be conducted and the number of licenses it might issue; and that this was an old night exercise that discretion when the application was made when it had not done so by ordinance before; and that the court would not assume that the council acted arbitrarily or from any improper motive without some evidence to that effect. The writ of mandamus was therefore denied.

Justices Blackburn and Anderson concurred, Justice Miner dissenting.

County Court.

A session of this court was held yesterday, at which the following business was transacted:

An order was made that Wm. Kitzke be admitted to the Infirmary.

The sheriff was directed to buy a ticket for Joseph Stinger to San Francisco, and pay him not more than $5 for expenses.

The bond of Bourgard & Co., for a liquor license, was approved.

The claim of the assessor and his deputies were laid upon the table until the attendance of a full board.

Bids for county printing were opened from Reilly & Co., Deseret News Company, Salt Lake Lithograph Company, E. J. Smith and the Magazine Company. They were referred to Messrs. Howe, Miller and Cohson to be considered.

J. E. Benbenger asked that the county refund him $225, paid for certificates of stock in his name, to which the county had and has no title. Referred to the county attorney.

Probate Court.

The following business was transacted in the Probate Court before Judge Baricb yesterday afternoon:

Estate of Charles Brinker; final account and petition for distribution presented; Warren Russell appointed guardian of minor children and case continued until February 16.

Estate of David O. Calder; petition for approval of order made authorizing the payment of some debts amounting to $215.987.05 heard and taken under advisement.

In the matter of the guardianship of Norah Buck; petition for letters of guardianship heard and approved.

Estate of J. H. Pickwell; continued to January 30.

"LITTLE LORD FAUNTLEROY."

He Will Be Seen At The Salt Lake Theatre This Evening.

Gertie Homan, who was the original Mignon in "Hoodie's Baby," which was a run of six months at the Madison Square Theatre, New York, and Edina in "The Burglar," will appear in the title role of "Little Lord Fauntleroy" at the Salt Lake Theatre this (Friday) and Saturday evenings. There will also be a matinee tomorrow. The play is meeting with unprecedented success everywhere on tour.

All cash subscriptions for the Mirror Star should be forwarded to Jack Jack at the President's Office, Salt Lake City. das

Carload of Chase Bros.' Pianos just received at Young Brothers, 38 Main St.

FOR SALE.

A GOOD RUSTIC HOUSE, FIVE ROOMS, Stone cellar, well, lot 5 rods, $1,000. Inquire of W. CUNNER, 400 North Beach and Island Street.

A GOOD NEW MILCH COW, WITH CALF, at 200 W. North Temple street. 30-1

WANTED.

A COAT-MAKER AND A PANTALOON-Maker, constant work, good wages. Apply to Barnow Bros. and Co., 124 Main street, Salt Lake City.

RANCH FOR SALE.

THE PROPERTY KNOWN AS THE HILL Ranch, consisting of 160 acres, in Weber County. Apply to W. Paterson, 48 West First South, 2d.

SHORTHAND COLLEGE.

There is a few more seats left at the evening session—Mondays, Wednesdays and Fridays.

F. E. McGinnis,
Progress Building.

Carload Packard Organs just received at Young Bros., 38 Main St.

Exchange.

We will exchange for Salt Lake City real estate, a highly cultivated three-yard farm of 55 acres, situated in the county of Contra Costa, State of California, valued at $10,000 including farmhouse, etc. Title is clear and perfectly fair, any person wishing a splendid home.

Apply to Kelsey & Gillespie, Real Estate Agents, 28 W. Second South Street.

Singers' Attention!

The Salt Lake Choral Society is about to commence work upon the May Festival programme. All singers who are desirous of joining, are solicited to do so at once. A new term opens Monday, February 2. Initiation fee $1 for all new members. Monthly due of 50 cents from gentlemen, ladies free. Apply at Cutler & Sons, or at rooms of Professor A. Lynch, or at close of Assembly Hall, Monday at 7:30 p. m.

RUGS AND CURTAINS.

The Latest Novelties in Daghestan and Algerian styles at Dinwoodey's.

Go to
JOHN C. CUTLER & SON,
No. 36 Main St.
for Blankets
Yarns,
Shawls,
8-4 Sheetings,
Wool Hosiery,
ALL HOME-MADE.
JOHN C. CUTLER & SON

The attention of our readers is invited to the notice of the Water Assessor and Collector, Chas. Hoag, appearing elsewhere in this issue of the NEWS. If all will pay their taxes within the time specified, the water will be shut off.

"LET US TALK A WALK THRU" DINWOODEY'S New Store; he has some of the loveliest designs in Carpets and Curtains that I ever saw. Also a beautiful lot of Sideboards, Folding Beds, Ladies' Fancy Writing Desks."

Rockaway Arabia Sale.

The Best store in the world for Cloks, Bruises, Sores, Chilblains, 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. C. Smith & Co.

Get a wire door Mat at E. G. M. L.

FOLDING BEDS.

A most complete line at Dinwoodey's.

DINWOODEY

Is now prepared to wait upon customers in his New Store; he has a magnificent line of Furniture, Carpets and Wall Paper. Call and see him.

DON'T IMAGINE

That Dinwoodey keeps nothing now but the most expensive Furniture, for he keeps all kinds of Furniture and at the lowest prices. Examine his Mammoth Stock.

CURTAINS AT DINWOODEY'S

All grades and makes of Curtains. A very varied and beautiful line of these goods

All parties indebted to us will please note that we are temporarily located with Spencer Clawson & Co., Broadway. Prompt settlements are requested.

CLAWSON, FURNITURE CO.

Go to SPENCER, HYWATER & Co., 17 and 19 West South Temple street for the Rocking Chair Gutting, Spooling Stores and Tinware, etc.

Williams' Australian Herb Pills.

If you are Yellow, Bilious, constipated with Headache, bad breath, dizzy, no Appetite, bad, out your Liver is out of order. One box of these Pills will drive all the trouble away and make a new being of you. Price 25 cents. Zion Co-op Mer. Inst. Drug Dept. Agent. 4-4

DEATHS.

ALLEN—January 30th, at the Twenty-first Ward, Salt Lake City, Hannah Jackson Allen, wife of Bishop William L. N. Allen.

Funeral services will be held at the Twenty-first Ward meeting house on Sunday, at 11:30 a.m. Friends of the family are invited.

Missouri River please copy.

ELLIS—In the Tenth Ward of this city, January 29th, Robert Ellis, born Nova Zeln, 6th, at Bristol, Monmouthshire, Wales.

Funeral services will be held at the Tenth Ward meeting house at 11 o'clock a. m. Friday, February 1st. Friends of the family are invited.