DESERET EVENING NEWS: WEDNESDAY, MAY 29, 1901.



liver spools as a total of the had one of the noble work in which she had ocen engaged. Mrs. Hyde then pre-ented a bathlsome book entitled "Gems if Art" to Prof. Joseph Nelson, who Attorney General Breeden Delivers dly provided a room in the coling for the class to meet. Miss Willey, in behalf of the graduatass, then presented Dr. Roberts a dozen silver oyster forks and berry spoon engraved with her mon-DUTIES OF THE ASSESSORS. Dr. Roberts and Prof. Nelson xpresed their thanks in brief and feeling remarks, and the quartet then sing "Floating," Interesting remains, sing "Floating," Interesting remains, nucle by Superintendent Mrs. Present Law Did Not Go Into Effect Empey, giving the former lass highly praise for their work and expressing the hope the present gradu-

Attorney General Breeden today delivered the following opinion to G. J. Goulding, Esq., county attorney of Garfield county, in relation to the taxation sembly by Mrs. Augusta Grant. Dear sir: I beg to acknowledge recelpt of your letter of the 25th inst., in which you ask my opinion upon the fol-

ngaged

wood.

lowing, towit: "Should the taxon transient stock be collected in the county where owned, as provided by the law of 1901, Sec. 6, Chapter 105, where the stock was assessed in another county, in February, before the approval of this act?"

TRANSIENT

STOCK TAXES.

Opinion in Relation Thereto.

Until March, 1901, and Cannot

Be Strictly Complied With.

of transient stock:

There are two sections of the law of 1901, which have an important bearing upon the question submitted, depending upon whether or not the transient stock to be assessed graze for any portion of the year in the county where owned. By section 5, it is provided as fol-

"Except as in the next section provided, all stock owned by residents of the state and driven or removed from one county to another to be grazed shall be assessed as other personal property in the county where first found after January 1st of each year, and such assessment shall be listed on the ment rolls and the taxes collected in such county the same as on other

nal property." The next section provides that:

The taxes on all live stock owned by residents of the state and driven or removed from one county to another for the purpose of being grazed, that are grazed for any portion of the year in the county where owned, shall be paid in the county where owned, and it shall be the duty of the assessor of each county to list all such transient stock owned by residents of this state on a listing blank, before February the fifteenth of each year, and transmit such list to the assessor of the county in which said stock were owned, who shall assess said stock, and enter said assessment on the assessment roll of said county, and assess against said stock any special school tax which may have been levied in the school ristrict in which said stock are owned, and the same shall be collected by the treasurer of the county in which said stock

are owned." If, therefore, transfent stock is not grazed for any portion of the year in the county where owned, the assessment of the same same and collection of the tax thereon is gov-erned by section 5 above quoted; but if the transient stock is grazed for a Idaho.

Lake late yesterday afternoon, as the guest of Mr. and Mrs. Fred J. Stevensen. She left this morning for Colorado Springs, where she has gone to fetch twelve deaf and blind children, who were sent to the instute there, back to WITH THE JUSTICES. Burnunnunnunnun When seen last evening, Miss French stated that there are sixteen women county superintendents and six men uperintendents in Idaho. She said educational condition the ' about: "Idaho is growing in population, wealth and in educational advantages. Among until the important factors in broadening the educational system of the state is the prosecution. Woman's Columbian club of Bojse, club is entitled to great credit for what its members have done for education. They established the library at Boise; then the traveling library, which brought books to many of the outlying districts which did not possess librarles; Thomas Jeremy last July, was gned before Justice Nielson. He ast winter it was mainly through its efforts that the legislature appropriated d a plea of not guilty, and in de-of \$500 bonds was locked up in \$6,000 for the traveling library. The club itself donated fifteen cases of books, and at the end of two years more unty jall. we will have forty-five cases in the field, en set. The Columbian club has also organize sewing clubs for girls in Boise, which are largely attended, and I believe the result will be the establishment of manual training in the schools.'

tion of the year in the county where wned, the following section (Sec. 6) applies, by which, as you have observed it is made the duty of the assessor of each county to list all such transient stock, owned by residents of this state. on a listing blank, before February 15 of each year, and transmit such list to the assessor of the county in which said stock were owned.

Turning to the general duties of the assessor, you will see that by section 2516, R. S., the assessor is required, be-fore the first Monday of May in each year, to ascertain the names of all taxable inhabitants and all property in his county subject to taxation, except such as is required to be assessed by the state board of equalization, and to assess such property to the person by whom it was owned or claimed, or in whose possession or control it was at 12 o'clock noon of the first Monday of February next preceding, and at its value on that date.

Sections 2547 and 2549, R. S., require the assessor to complete his assessment and transmit the same to the county treasurer on or before the first Monday of May in each year; and further provision is made for the assessment of property even after that time. See

2580, 2581, R. S. The law of 1961 having gone into effect March 19, 1901, by reason of the emergency clause attached and the con-stitutional two-thirds vote of all members elected to each house of the leg-islature, and being susceptible of a construction whereby it could be made to apply to the assessment and collection of taxes on transient stock for the present year, I am of the opinion that it

was so intended to apply. I am, therefore, of the opinion that it is the duty of the assessor of the coun-ty where the transient stock was listed. o transmit such list to the assessor of the county where the stock is owned, there to be assessed and taxed as other personal property, if the livestock are grazed for any portion of the year in the county where owned; if they are not, such livestock are properly assessed and taxed in the county where first found after January

first in each year. The fact that the present law did not go into effect until March 19th, and therefore that part of section 6, which makes it the duty of the assessor of each county to list such property before February 15th, and to transmit such list to the assessor of the county where the stock where owned, cannot be strict ly complied with, does not alter m opinion, as I do not think that a stric compliance with this provision is neces-sary to the validity of the tax, although a wild failure or neglect to transmit the list as required would probably ren-der the assessor liable on his bond for any loss that might ensue. If the transient stock in question should have been assessed in the county owned, such list may now be mitted, if that was not done, and the property entered upon the assessment rolls of the county where it is owned, in pursuance of sections 2580 and 2581,

RELIEF SOCIETY NURSES. Interesting Graduating Exercises Held At the Templeton.

The closing exercises of the Rellef Society nurses' graduating class of May Margaret C. Roberts, were held yester. tions. day in the Templeton building, and a most enjoyable afternoon was spent by the class, officers and guests. The exercises opened with prayer by Mrs. Bathsheba W.Smith and singing by the Temple choir quartet under the leadership of Prof. C. J. Thomas. President M. L Horne made an appreciative ad dress expressing great praise and creat for Mrs. Roberts' efforts in be-half of the class and cause in giving her teaching free of charge, and complimenting the graduating class of their pleasing appearance in their next their pleasing appearance in their next costumes. Another musical selection was given by the quartet, "Who are These Arrayed in White?" followed by the presentation of cartificates to the

PERSONALS.

Fisher S. Harris is in Ogden today n business.

Attorney Daniel H. Wells, Jr., has ft the office of Attorney James H. foyle and is now with Bennett, Harkss. Howat, Sutherland and Van Cott.

E. Mehesy, Jr. returned this morning am Los Angeles, where he has been he past number of months organizing branch of his Salt Lake curlo estabiont. He reports great success in his indertaking in that city. The new hobeing crected for Gus Holmes of the

utsford is rapidly going up and will a magnificent building. Mr. Mehesy happy to be in Salt Lake again, and ill remain here several months. Colonel J. W. Donnellan, cashier of the Commercial National bank has re-turned from a three weeks' trip to

alifornia. His family is still in Sacramento. Colonel M. M. Kalgn has gone to Mt.

leasant. He will deliver a memorial ay oration there tomorrow

turned from a southern business trip, He visited several points in Nevada and Southern Utah and was at Uvada.

HOTEL ARRIVALS.

The following guests were the ar-rivals at hotels up to 3 o'clock today: Knutsford-A. G. Rook, Hartford; S. Chester Carney, Philadelphia; D. Mac-

The Stimulus of Pure Blood

That is what is required by every organ of the body, for the proper performance of its functions. It prevents biliousness, dyspepsia, constipation, kidney complaint,

rheumatism, catarrh, nervousness, weakness, faintness, pimples, 28, 1991, which has been taught by Dr. blotches, and all cutaneous erup-

> It perfects all the vital processes. W. P. Keeton, Woodstock, Ala., took Hood's Sarsaparilla to make his blood pure. He writes that he had not felt well but tired for some time. Before he had finished the first bottle of this medicine he felt better and when he had taken the second was like another man-free from that tired feeling and able to do his work.

Hood's Sarsaparilla Promises to cure and keeps the promise. Accept no substitute, but get Hood's today.

So far the officers have been unable Totals o discover what J. B. Hand, or J. B. B. Y. A. Henderson, has done with \$187 of the \$305 which he took from Cal Woods at Theriot, 3rd b..... Muliner, s s..... Fernandez, 2nd b... the Sanitarium the other evening, and something definite is learned it Fetherstone, c likely that anything will be done Taylor, 1 b..... Peterson, c f..... was stated yesterday afternoon Sorenson, r f..... the charge of grand larceny would Colton, 1st b..... ed against him. The case will be tige Timmony's court. Steele, p 4 Yesterday afternoon Bert Stone, who arrested at Randolph some days on the charge of stealing a horse

Clayton, 1 f

Lund, r f 4

Time for hearing has

annun annun annun annun JUDGE TIMMONY'S COURT.

th one exception, all the offenders up

day are old-timers. First on the ogram were Peter Paulson and Connor, each charged with disg the peace by loud and profane

Ono Johnson and his wife who live ear Connor, testified that Johnson and Connor were disputing about some Johnson's yard in a threatening per and Johnson knocked him , Mrs. Johnson said that when ushand hit Connor, Paulson struck usbard and she soaked Paulson he head with a broom, "You should used an axe," said Judge Tim-, Connor, whose eyes looked as

amp black, swore that he was not to blame for the trouble. Officer Sperry testined that when he arrested them, were drunk and fighting among He also said that Susan selves. ige, Peter's wife, and Mary Con-wife of James, were in the house

both were practically dead to the d. When arraigned on the charge Councilman F. J. Hewlett has re-

drunkenness, Susan and Mary plead-guilty. Paulson and Connor were ten 20 days each, and the women) re sent up for 25 days. Isaac Wright had nothing to say ex-

threatened the last time Wright ap-

is word, sent Ike up for 20 days. old veteran. Tom Mooreliquor acknowledged his falling, but of-no excuse, and the court raised up to the fifteen days mark.

Earl Shimmen, a youth who works at mhalter bottling works, was conof hitting Hong Gang, a China-in the back with a bottle, and

Then Diehl announced the day's busi-

Have you visited KOLITZ' PALM GARDEN?

Cool and Refreshing. Flowers, Music and Fountain Playing.

Prof. C. D. Schettler's Guitar and Mandolin Club in attendance every vening.

TOLITZ, **ONFECTIONER** and ATERER, Salt Lake and Ogden.

A.B. R. H. P.O. A. E YESTERDAY'S GAMES. New York, 6; St. Louis, 1. Philadelphia, 1; Cincinnatt, 0. Brooklyn, 8; Pittsburg, 7. Boston-Chicago, postponed. Rain. TODAY'S GAMES. 0 11 Cincinnati at Philadelphia. Chicago at Boston. Pittsburg at Brooklyn 0 10 Totals 43 7 6 24 10 3 St. Louis at New York. L. D. S. New York, 0; St. Louis, 1. 123456789 Runs 20310030 *_ 1 New York, May 28 .- Matthewson pitched splendidly against St. Louis to-day, but New York could not bat. Hits 10310120 - 8 Errors 1 1 2 1 0 0 0 1 2- 8 Powell, if anything, pitched a steadler B. Y. A. game than the college wonder. The win ning run was made on a base on balls, an out and Ryan's two-123456789 Runs 3 0 2 0 0 1 0 0 1-7 Hits 1 0 2 0 0 2 1 0 0-6 bagger. Attendance, 2,300. Errors 1 0 5 0 0 0 3 0 *-- 9 Sacrifice hits, Douglas, Fernandez and Fetherstone; runs responsible for Colton, 1: Muliner, 1: Theriot, 1: Mars, I; two-base hits, Taylor, Thomas, Lund. Powell and Ryan. Umpire-Dwyer.

Cheriot; wild pitches, Thomas, 1; Steele, 2; bases on balls, Thomas, 2; Steele, 3; Philadelphia, 1; Cincinnati, 0. hit by pitched hall, Lund, Taylor: Struck out, Thomas, 10; Steele, 10, Time Philadelphia, May 28 .- Cincinnati was of game, 1:40; umpire, Bert Margetts. defeated in an eleven-inning game to-day, by the locals because of an error

MACABEES VS. EAGLES.

Important Contest to Take Place at Lagoon Tomorrow.

A baseball game which is attracting considerable attention is scheduled for tomorrow afternoon at Lagoon between Philadelphia. team composed of Macabees, and a Batterles-Hahn and Peitz; leam from the Eagles. Donahue and Jacklitch and MacFar-

Considerable rivalry exists between land., Umpire-Emslie. the two aggregations and time or ex-pense has been no object in making arrangement for the important event. The Macabees fondly hoped to appear in bright new suits with theh olors but when the uniforms were purchased, to the dismay of the players, Pittsbnrg knocked Kitson out of the the suits were boys' sizes. Not to be outdone, they borrowed the business did the same for Wiltz. Attendance college uniforms and will wear their 1.500 colors.

FOUR GAMES TOMORROW.

Brooklyn. Park City vs. Salt Lake's Here in the Morning. Umpire-Nash and Cunningham. Tomorrow will be a big day in the Intermountain league and fans in Salt

Lake and Ogden will be treated to a feast of basebail. The schedule calls for four games and some remarkable changes in the percentage column is looked for, In the morning at 10:20 o'clock the

game here will be between Park City and the Salt Lakes, while at Ogden the Railways will play the Lobsters. In the afternoon the Railways will

play the Salt Lakes here and the Miners will meet the Ogdenites in Ogen. All the teams have been practic ing hard this week and the games promise to be interesting. Hawley and Webster will pitch for the Salt Lakes, Taylor and Hamilton for the Rait. ways, Pendergraft and Redmond for Park City, and Hausford and Borchers the Lobsters. The morning games will probably not be more than seven innings.

SALT PALACE PROGRAM.

Races for the Opening Meet - How Purses are to be Divided.

Last night Manager Rishell, of the Sait Palace track, announced the pro-gram for the opening meet. It em-braces five events in all, with prizes aggregating \$250, as follows: Half-mile open amateur, \$40 in mer-

chandise; one mile open amateur, \$40 in merchandise; one mile local profes-

In merchanduse; one mile local profes-sional, \$40 in cash; half-mile open pro-fessional, \$55 in cash; one-mile open professional, \$65 in cash. The races are to be open to all on account of the riders' form not being known. A new system in dividing the prize money has been adopted, which, in the judgment of the management, gives each man a charge. In open

gives each man a chance. In open

dimministration and the second s All the resorts with the exception of the Salt Palace will open tomorrow.

.571

.518

.500

R. H. E

R. H.

R. H. E

P. W. L. P.C

.62(

.60

.57

.37

.346

Orth

...1.

SCORE.

base on balls, followed by two singles

SCORE.

Brooklyn, 8; Pittsburg, 7.

Brooklyn, May 28 .- Brooklyn won to-day's game by bunching hits in the

pox in the fifth inning and Brooklyn

SCORE

THE AMERICAN LEAGUE.

STANDING OF CLUBS.

Pittsburg..

and the succeeding three innings.

filing the bases. Attendance, 1,402.

Both Saltair and Lagoon will charge a round trip fare of 25 cents during the ensuing season.

AT THE RESORTS.

GHE NEW

The Saltair time table is published in

another part of this paper. The first train to Saltair leaves at 10:30 tomorrow morning. The first train to Lagoon leaves at 7 a. m. but it is not expected that the real crowd will go out until 10 o'clock when the obser-vation train for the road race starts. After 1 o'clock trains will run every hour.

Christensen's orchestra will play out at Saltair during the coming season. Olsen's orchestra has been secured for Lagoon and Hauerbach's for Calder's Park. At the Salt Palace Coleman's string band will be a feature, with Heid's band of twenty-five pieces playing every evening. In all there will be three orchestras at the Salt Palace at the same time this summer.

There are eighty entries for the Lagoon road race tomorrow, or sixteen more pedalists will ride than have ever ridden in a road race in Utah. The idea of Manager Critchlow of putting the race into the hands of the cycle dealers The pitchers were effective, but in the promises to be a happy move. eleventh Hahn weakened, and gave a

Manager McAlister, of Saltair, is now putting on the finishing touches in anticipation of handling the big crowds tomorrow. General Manager Bateman, of the railroad, has had all the cars overhauled and the track put into first class shape so that a fast run out to the lake will be in order.

Negotiations are now under way whereby a fast little steamer may be placed on the lake at Saltair this summer. If the experiment proves a success in all probability two or three small steam launches may be put into commission next year.

Reports from Saltair are to the effect that the water is rising daily and that good bathing will be in order this season

The horse races at Calder's Park will unadoubtedly draw a big crowd tomorrow.

> The Maccabees and the Eagles will cross bats on the Lagoon diamond to-morrow. Other baseball games will also be in order.

Despite the severe windstorm out at Lagoon last week the flowers and folinger are said to be looking better than they have done at the commencement of the season heretofore.

:500 .370 Manager Bateman of the Salt Lake & Los Angeles road is busy booking excursions for the coming season, All those who are contemplating giving excursions this year are coming in early and securing good dates.

Excursion Agent Bean of Lagoon re ports the following dates booked for the first week at the resort: Saturday June 1, High School Cadets Field Day June 5, Danish Brotherhood; June 6 Weber Stake Academy, and the Boun-tiful Old Folks: June 7. East and Wig Sugar House wards; Sunday, June ! Harmonie Singing Society, with a spe clal musical program.

SOUTHERN PACIFIC CO. \$30.-Excursion to San Francisco.-\$30.

On all trains leaving Ogden June 11th and 12th. Return Limit September 9th Inquire of C. A. Henry, Ticket Agent Ogden. W. H. CHIVERS, Agent, Ogden. D. R. GRAY, General Agent.

106 W. Second South St., Salt Lake City

And printing specially attended to at the Deseret News Office. Estimates promptly furrished. Rush orders a







Milwaukee, 3; Philadelphia, 4.

Milwaukes, May 28.-Garvin pitched his first game on the home grounds and

