

name of the person in whose favor issued; the nature of the service rendered, and such other information as may be necessary; one of the statements shall be transmitted to the State auditor and the other filed in the office of the county clerk; upon receipt of the said statement by the State auditor he shall, unless he finds the same to be incorrect, draw his warrant in favor of the county treasurer upon the State treasurer for one-half the whole amount of said warrants (warrants drawn in payment of salaries of said officers) shown in said statement, and shall transmit the same to the county treasurer. The clear implication of this provision is, that the county shall have issued warrants in payment of the salaries of these officers, as the statement required above, refers directly to the warrants drawn for these purposes. I am therefore of opinion that the salaries of such officers, including the assessor, are to be paid by the county in the first instance, and that the said officers are not required to look to the State directly for one-half of their pay. The county, under these provisions, is to be reimbursed for one-half of the amount so paid out.

#### DOES NOT EFFECT CARRIERS.

An opinion was also given to State Fish and Game Warden Sharp, which holds that the fifteen-pound clause in the fish and game law does not apply to transportation companies. The opinion is as follows:

Replying to your request to be advised upon certain points involving the construction of the fish and game law passed by the last Legislature, I beg to submit the following: First. "Will it be an infringement of the Utah game law for transportation companies to have in their possession more than fifteen pounds of any fish during the season when it is legal to catch them?" Section 28 of the laws of 1896, found on page 328, provides: "It shall be unlawful for any person to take, kill or have in his possession in any one day, more than fifteen pounds of trout." I am of the opinion that this section relates to persons who take or kill fish, and that the inhibition runs against them solely, and that the provisions of the said section do not relate to transportation companies. The apparent object of the Legislature was to prohibit the taking or killing of more than fifteen pounds by any one person in any one day; to apply those provisions to transportation companies would be practically to prohibit them from handling this class of freight or express.

Second—"Will the law prohibiting the catching of fish less than eight inches long be enforced against a carrier or snapper?"

For the same reason as last above set forth, I am of opinion that the law in question does not apply to shippers or carriers.

Third—Can a transportation company re-ship from this State, fish and game imported from another state during any time of the year? I find no prohibition against it and am therefore of opinion that such shipments may be made. Section 28 of the fish and game law provides: "It shall be

unlawful for any person or persons, at any time to ship or cause to be shipped, carried or transported out of the State, any of the animals, birds or fish or any part thereof mentioned in this act, excepting carp, suckers and mullets." This is the only provision that I have been able to find prohibiting the transportation out of the State, but this refers to animals, birds or fish which may be killed within this State, whereas your question relates to fish and game imported from another state. I can see no reason why fish and game imported from another state may not be reshipped from this State at any time.

#### MUST STOP ABATEMENTS.

The attorney general has also sent the following opinion to the State board of equalization:

"I have before me your favor of July 31st asking to be advised upon the following: 'This board has been informed that the boards of equalization in some of the counties are still continuing to make abatements in the taxes; please inform this board; First: Whether any act of any county commissioners, pretending to act as a county board of equalization, after the second Monday in July is legal; Second: whether any county officer can recognize any act of the county commissioners, sitting or acting as a county board of equalization after the second Monday in July, without making himself and his bondsmen liable?'

Answering your first interrogatory I am of opinion that the board of county commissioners, sitting as a county board of equalization, have no authority in law to continue its session after the second Monday in July; under section 70 of the Revenue Act, page 444 of the Laws of Utah of 1896, it is made the duty of the board "to meet on the last Monday in June in each year to examine the assessment books and equalize the assessment of property in the county." It must continue in session from time to time until the business of equalization is disposed of, but not later than the second Monday in July. You will observe that the last clause above set out is an express limitation upon their authority to make any changes in the assessment roll after the second Monday in July, inasmuch as they are prohibited from sitting as a board subsequent to that date. Section 97 of the same Act provides: "The county auditor must, on or before the last Monday in July of each year, prepare from the 'assessment book' of each year as corrected by the county commissioners duplicate statements, etc., showing in separate columns, the total value of all property. Section 98 makes it the duty of the county auditor, as soon as such statements are prepared, to transmit them by mail, one to the State auditor and one to the State board of equalization. It will be observed from these provisions that it was the intention of the Legislature to limit the time that the county board of equalization should sit, in order that the county auditor might have time, between the second Monday in July and the last Monday of July in which to prepare this statement and transmit it to the State auditor and the State board of Equalization, as it is evident that such state-

ment could not be made until the county board of Equalization had completed the changes in the roll.

Again, subdivisions 8 and 9 of section 82 of the Revenue act [in] defining the duties of the State board of equalization, provide, "that they shall meet on the third Monday in July for the purpose of equalizing the values of taxable property of the several counties in this State for the purpose of taxation. 'In order to do this, it will be necessary for the State board of equalization to have in its possession the duplicate statements from the county auditor, which he is required to make up from the 'Assessment Book' after the same has been corrected by the county commissioners and transmitted to the said board.

These statements, as will be observed, are required to be prepared by the auditor on or before the last Monday in July and as soon as prepared he transmitted by the auditor to the State board of equalization. If the board of county commissioners, sitting as a board of equalization are authorized to continue as such after the second Monday in July, the county auditor would not be able to prepare his statement on or before the last Monday in July, nor would the State board of equalization be in a position to transact the business required of it at its meeting on the third Monday in July. It thus becomes important that such board and officer perform the duties prescribed by law within the time limited by law, and that to permit any other rule to obtain in these matters would result in confusion and complications which the law clearly intended to provide against.

Under these provisions of the law, I am of opinion that it is clearly the duty of the county board of equalization to continue in session, not later than the second Monday in July, and that the county auditor must complete the duplicate statements required by section 97, on or before the last Monday in July of each year, and immediately transmit them to the State auditor and the State board of equalization. The provisions of section 70 supra, limit the time for the sitting of the county board of equalization and those provisions are prohibitory, and any act or pretended act of the said board after the second Monday in July would be illegal and void.

As to your second interrogatory, I am of opinion that no county officer would be required, in law, to recognize any act of the county commissioners, acting as a county board of equalization, performed after the second Monday in July, without rendering himself and his bondsmen liable.

The Legislature has defined what are the duties of the county officers respectively, and it is the duty of each officer to obey the law and be governed and controlled by its provisions.

Arthur Ward, a young man between 21 and 22 years of age, shot himself in the center of the forehead Tuesday afternoon at Bakersfield, Cal., inflicting a wound which the doctors say is necessarily fatal. Ward has been working at a ranch near town, and all his spare moments for two years have been devoted to the construction of a perpetual-motion machine. Recently he has shown marked signs of insanity.