

called on the News last evening and reported his return from the Sandwich Islands, whither he went Feb. 1, 1894. Elder Moss reports the mission in good condition and says there is a spirit of inquiry among the people, with the Elders vigorous in their labors and in the enjoyment of good health. Quite a number of baptisms have been performed during the past year and there is an unusually good spirit manifest among the people, so much so as to give promise of a good work being carried out in the near future. Elder Moss labored on all the important islands of the group and returned in company with Elders Menjenhall and Will G. Farrell and Brother Burton, his wife and daughter. The latter three were visiting in Hawaii.

Elder Alfred W. Nebeker of Randolph, Rich county, Utah, is also among the recent arrivals from the mission field, he having left this city Dec. 8, 1894, and returned yesterday. Elder Nebeker labored in the East Tennessee conference, first in Tennessee and afterwards in North Carolina. He enjoyed reasonably good health and comes back feeling well at having discharged a duty.

Elder Duncan Kippen of West Bountiful left for a mission to the Samoan Islands on January 6, 1895, and returned on Sunday, May 9th. Brother Kippen was released owing to ill health. He reports the mission in a prosperous condition.

Elder Charles A. Allmond of Springville, Utah county, called at the News office this morning to report his return on Monday, May 10th, from a mission to the Samoan Islands. He left for this field of labor on the 30th of January, 1894, and has been doing missionary work principally on the island of Tutuila, where, he says, he has spent a most enjoyable time, meeting with much success. The mission is in a most prosperous condition, and many natives join the Church. There were eight Elders in the company returning with Elder Allmond, and also a half-cast native from the Friendly Islands.

MANASSA, Colo., May 4, 1897.—Having finished my mission in the Southern States, I have arrived in Manassa, Colorado, having been absent from home twenty-nine months. I return well and rejoicing in the work of the Lord. I have had a time of satisfaction in the work while on my mission, have enjoyed excellent health while away, and had the pleasure of making many warm friends to the Church and myself. I also wish to thank the DESERET NEWS for its courtesies to me. G. W. ROGERS.

RAILROADS SOLD.

Three railroads in one, or one railroad in which three companies—the Salt Lake & Fort Douglas, Salt Lake & Eastern and Utah Central—figured, were sold under the auctioneer's hammer from the front steps of the joint city and county building Saturday, George D. Loomis, special master, C.

E. Stanton orier. The price was \$272,600 divided as follows:

Salt Lake & Fort Douglas.....	\$ 40,500
S. L. Lake & Eastern.....	210,500
Utah Central.....	21,600
Total.....	\$272,600

The purchasers were Henry Graft and Anthony J. Dittmar of New York, by A. T. Rice Jr. and Isaac Untermeyer, the last named acting as bidder. The sale was announced for 11 a. m., and promptly at that time Special Master Loomis stepped forward with upturned collar and tab in hand and declared that this being the day and hour for carrying out the decree of the court with reference to the sale, it would be proceeded with. C. E. Stanton then read the order of the court and description of the property. The disposition of the Salt Lake & Fort Douglas was first proceeded with. It was thought that the New York gentlemen would have everything practically their own way unless interfered with by Mr. Bamberger. But Mr. Bamberger did not bid and according to what he said later to a News man there was no occasion for him to do so as his rights were in no way molested. The first bid was made by Attorney Frank Pierce—\$25,000, which was \$3,300 above the delinquency payment for which the property was to be sacrificed. "Twenty-six thousand," said Mr. Untermeyer, and "\$27,000," said Mr. Pierce, and so it went until \$40,500 was reached, when Mr. Pierce shook his head and Mr. Stanton cried out, "Sold to Graft and Dittmar of New York."

A certified check for \$5,000 was handed to Master Loomis and thus ended the sale of the first interest.

The arrearage in the case of the Salt Lake & Eastern was \$118,000. Pierce started it going at \$1,000 in advance of that figure and his New York competitor terminated it at \$210,500. In this instance the purchaser's certified check was for \$10,000.

Then came the third and last interest, the delinquency of which was \$21,600. In this case the figure was not raised and it was knocked down at that amount.

The purchase was undoubtedly made in the interest of the stockholders, but the gentlemen who did the bidding will give no information on that score. As to Mr. Pierce it was claimed that he was bidding for the Rio Rio Grande Western. The officials of that road, however, were represented at the sale by their own attorneys and say the claim as to Mr. Pierce acting for them is nonsense. Mr. Pierce himself jokingly put the newspaper men off by saying he was bidding for Bill Smith of New York and that Mr. Smith had gone abroad for his health.

For the next six months at least the road will be operated as heretofore with Mr. McGregor as manager, unless otherwise ordered by the court as the owners have that time in which to redeem the property.

REDEMPTION FROM TAX SALES.

A. J. McNielson, county attorney of Tooele county, was mailed the following letter today from the attorney general's office:

Dear Sir—I have your favor of re-

cent date in which you submit the following and ask to be advised thereon:

I am requested by the county commissioners of this county to ask your opinion as to whether section 1, chapter 18, of the Session Laws of 1896 as it amends section 2032 s 21, Compiled Laws of 1888, as amended by section 3, chapter 75, of the Session Laws of 1894, extends the time of redemption from tax sales made prior to the approval of said section 1 of chapter 16 of the laws of 1896, or whether at the expiration of two years as provided in the said laws of 1888 and 1894 under which the sales were made, deeds should be executed to the county for property bid in by it for the non-payment of county and State taxes or whether two years yet must expire before the same can be deemed as provided by law.

An answer to your question will necessitate an inquiry as to the power of the Legislature to extend, by subsequent legislation, the time for the redemption of property sold for taxes, so as to affect sales made prior to the enactment of such law. The law of 1888, Sec. 2032 s 21, fixed the time within which property sold for taxes might be redeemed, at two years from the date of sale. This section was amended by the Legislature in a measure respects at its session in 1895, but not so as to effect the time of redemption. Section 2 found on page 125 of the Session Laws of 1894 is an amendment to section 2031 s 20 of the laws of 1888, and is as follows:

When real estate is sold for taxes, the collector shall make out, sign and deliver to the purchaser of any real property sold for the payment of taxes as aforesaid, a certificate of purchase..... provided, that if at any tax sale no person shall bid and pay the collector the amount of tax required to be paid as aforesaid on any real estate, the collector shall make to the probate judge or his successors in office for and in behalf of such county, a certificate similar to that given to other purchasers, and such sale to the county shall have the same effect as if made to an individual, and the clerk of the county court shall credit the collector with the amount of the tax due thereon and costs to date of sale.

So far as the power of the collector to issue certificate of sale to the county is concerned the law of 1888 was not affected by the foregoing amendment in the Session Laws of 1894.

Section 2034 s 23 of the Compiled Laws of 1888 as amended in the laws of 1894 at page 127 reads as follows:

If any property sold as aforesaid be not redeemed within the time and in the manner as aforesaid, the treasurer shall deposit the record of tax sales in the office of the clerk of the county court, and said clerk shall, on presentation of the collector's certificate, make out a deed conveying the property therein described to the individual purchaser. * * * Said clerk shall also, as soon as may be after the filing of said record, make out a deed conveying to the county all property purchased in the name and at the expense of the county, and not redeemed, and cause the same to be recorded in the name of the county. * * *

The law of 1888 of which the foregoing is amendatory did not provide in express terms for the making of deeds to the county for property sold to it for taxes. But this power was clearly within the province of the