

of churches, what was the good of another church and new revelation? The speaker proceeded to reply to these questions, first by showing what the Bible is and what it is not, how it was compiled and the fact that many prophecies and books and epistles spoken of in the Bible are not to be found in that collection of writings. Second, by showing that the Bible had not succeeded in bringing people to a common understanding of religion nor to the unity of the faith, and that it was not able to confer upon any man the authority to administer in the name of Deity. Third, by demonstrating that the power to preach the Gospel of Christ and administer its ordinances conferred by Christ upon his Apostles was improperly claimed by modern ministers among the different conflicting sects: that they had no more right to take the commission given to the eleven Apostles of old, than a man would now to take some old commission given to an ambassador from an ancient court, or to adjudge in olden times and claim it as his own. Fourth, by showing that authority from God could only be conferred by revelation from God, and all the modern Christian sects denied that there had been any revelation from Him since the time when John the beloved received his vision on the Island of Patmos. While admitting that much good had been done by reformers, and that there were many and devout and prayerful people in all the Christian sects and also in heathendom and among the Jews, yet this divine authority was not among them, judging by their own arguments and admissions. The Gospel as preached by Christ and His Apostles and the organization, ordinances, gifts and blessings of the primitive Christian church were explained by the speaker and contrasted with modern churches made by men. The necessity of a restoration of the true church, with authority to administer in the name of the Father and of the Son and of the Holy Ghost was pointed out, and the speaker testified to the opening of the heavens in these latter days and the ministrations referred to by Elder Grant. He bore testimony that these things were true and called upon all who had not done so to repent of their sins and be baptized by one having authority for the remission of sins and promised them the Holy Ghost as a consequence, which would give each obedient person a witness of the truth. Elder Penrose answered the question what had become of all the people who had died who had not received this Gospel? and showed that not only Christian people but the heathen who had never heard the name of Jesus Christ, would be preached to when out of the body, if they had departed without that privilege. That the spirit of man was an entity, a sentient, responsible being, able to learn, to repent and to improve, and that the modern notions on this subject that there was no chance for a man after death was irrational and unscriptural. He testified that the time would come when all would hear the truth and, after suffering for their wickedness and folly, all except the sons of perdition would be saved in some of the many mansions which were in the Kingdom of the Father; every knee would bow, every tongue confess that Jesus was the Christ. He would gain the victory, and death and hell be destroyed, and the Eternal Father would be glorified in the redemption of His children.

The choir and congregation sang:

Our God, we raise to Thee
Thanks for Thy blessings free.

Adjourned to meet on Saturday, June 11th, 1898, at 10 a. m.

Benediction by President Joseph F. Smith.

SCHOOL TAX LAW IS INVALID.

The Supreme court handed down an opinion Monday in the case of Mercur Gold Mining and Milling company vs William Spry, collector for Tooele county, and Tooele county, appellants, affirming the judgment of the court below.

This case was an appeal from the judgment and decree rendered by Judge Cherry at Tooele, declaring null and void a certain tax sale made of respondent's mining claim assessed and levied for the taxes of 1896 upon the net proceeds of its mines for that year.

The findings showed that the assessor of Tooele failed to list or assess the net proceeds of respondent's mine in the manner provided for the assessment of other property, but in June, 1896, he assessed the net annual proceeds of the mine for 1896 at \$350,000, upon the basis of the net annual proceeds of the mine between June 1, 1895, and June 1, 1896. There were carried upon books of the county as State tax of 5 mills; a State school tax of 3 mills; a county tax of 5 mills; a school tax of 2 mills, and a special school tax of 12½ mills on the dollar for the district, Mercur. This made a total tax levy against the Mercur Gold Mining and Milling company of 27½ mills, \$9,625, on the assessment of \$350,000. The entire net proceeds of the mine between the 1st of June, 1895, and the 4th of January, 1896, were \$171,874.99; between the 4th of January, 1896, and the 5th of April, 1896, they were \$54,641.47, and between the 5th of April and the 1st of June of the same year they were \$32,537.87. These facts appeared upon the books of the company and were accessible at all times to the assessor.

When the Mercur company learned of the assessment, which was not until October, 1896, it immediately applied to have the assessment contested but the county commissioners of Tooele county refused the request.

The Mercur company paid its taxes on a valuation of \$100,000 of net proceeds, \$1,750, and refused to pay the balance of \$7,875.

Injunction proceedings were commenced to prevent a collection of the balance for the reasons stated, which Judge Cherry granted, holding that the facts set out in the complaint presented an unusual case, and that the remedy provided against illegal taxes was inadequate.

As conclusions of law Judge Cherry found that section 4 of article 13 of the State Constitution was not self executing and was not in force until April 5th, 1896; that the law imposing taxes upon the net annual proceeds of the mine was a new burden and should be construed as prospective; that the special school tax of Mercur district was void and that the payment by the Mercur company of \$1,750 was in accordance with justice and the taxes in excess of that was void. This opinion was delivered at the trial of the cause from which an appeal was taken.

The questions for determination by the Supreme court were first: For what period of time, and to what extent was the Mercur company liable for taxes, upon the net annual proceeds of its mines for the year 1896, under the State Constitution and laws in force at that time; and, second: was the special school tax in the Mercur district for 1896, a legal building tax, for which the Mercur company was liable, and was the remedy selected and asked for the proper one in such a case?

Justice Miner, who delivered the opinion, finds that State Constitution came into existence and was of binding and of force and effect, on and after the 4th day of January, 1896, and that all territorial laws, up to that time,

not repugnant to the Constitution, remained in force until they expired by their own limitation, or were altered or repealed by the Legislature.

At the time the Constitution became operative, the court says, there existed no territorial law providing of the taxation of mines or their net annual proceeds. Sub-division 11 of section 2009, compiled laws of Utah, 1888, the court finds, was in force when the Constitution was adopted, which expressly provides, that mining claims, and the products of mines, and the ore in mines, were exempt from taxation.

The ten mill apical school tax, as voted by the trustees of the Mercur school district, without the vote of the taxpayers, the court finds was in direct violation of law and without jurisdiction and consequently illegal and void.

The court further finds that all the taxes upon the net annual product of the Mercur company's mine for 1896, had been paid before the commencement of the action and that taxes upon the product of the mine from June 1, 1896, to June 1, 1897, would be assessable and collectible in 1897.

The court then declares the special school tax illegal, as also that levied upon the mine from June 1st to Dec. 31, 1896, because at the time of the latter assessment there were no net proceeds of the mine for that period of time known, ascertainable or in existence, and no assessment could legally be made thereon.

Finding no error in the record the court then affirms the judgment and decree of the lower court.

Chief Justice Zane and Justice Barch concur.

SAN JUAN STAKE CONFERENCE.

The quarterly conference of the San Juan Stake convened in the Bluff ward meeting house Feb. 19th and 20th. There were present on the stand, the Stake presidency, nearly all the High Councilors with a good representation of the various wards and organizations. The reports of the Bishops and presidents of the several organizations, showed that peace, plenty and good will were with us, and that our numbers are increasing, some wards having gained about twenty-five per cent during the year, with good prospects that it will continue as new canals and reservoirs are being built, and even dry farming has been proven successful which will furnish good homes for those desiring them in a new country. The people feel much more contented, especially in Bluff, since the visit of the Apostles.

The principal subjects dwelt on were: tithes and offerings, Word of Wisdom and keeping in harmony with the authorities. Never in the history of our Stake has there been as much union and interest in attending the meetings of the different organizations. Many who have laid dormant for years are waking up and showing signs of life.

The Young Men's Missionaries were with us and added very much to the success of our conference, their labors having been felt in every ward and branch of the Stake, and to them is due the credit of this being the largest and best attended conference ever held in the San Juan. President Hammond was very pointed in counseling the Saints to each feel the burden of the debts of the Church, and pay their tithes in cash or in something that can be turned for cash and have it sent to the Presiding Bishop as soon as possible.

Stock of all kinds have wintered well. Conference adjourned for three months to meet at Fruitland, New Mexico.

L. H. REDD,
Stake Clerk.