

levy on a tax roll that has no existence, and the county collector has nothing whatever to do with it.

As to the year 1894, the Legislature simply complicated the matter worse again by enacting another school law which substantially embraces this in a little more emphatic terms. They require the city collector and assessor to assess the tax and extend it on the city roll, without describing the office at all or without providing any such a roll, and as I may say, it is clear again that in any event and in any view of the case it is not a matter that the county assessor is concerned with.

He owes no duty to the board of education; he has nothing to do with them or with their business, and they have no claim upon him. Of course, I need not say that I am of the opinion that no school tax of that character can be levied at all. I think the whole provision of the law is absolutely null, that is, there is no such provision, there is no such levy by anybody. It is fundamental that a few things are very essential to the validity of any tax, and that is, that the tax shall be levied by some certain official; it cannot be levied by any other official except the one designated by the law to do it. It must next be levied upon a certain roll or assessment, usually called an assessment roll, and upon a list of property prepared according to law; no one except the person authorized can prepare that list of property or make that assessment or equalize it. There is no provision for equalizing any city assessment roll, and there never was a tax sustained whereat least these essentials were not provided for.

We cannot go to work guessing, because for a court to hold that a county assessment roll shall be taken, and that a county collector shall proceed to make the levy himself and extend the tax upon it, would be the roughest kind of legislation on the part of the court. There is no doubt about it. It is not within the power of any court to create the power in any officer to levy a tax where the statute has not created it. Now such being the case, I am very clear that the school tax embraced in these certificates the collector is not entitled to credit for. It is very evident that he has not got to pay the money over to the school board; he has not collected it; he has not got it, and as I say, while he might if he had collected it been compelled by the board to answer for it, or the persons who had paid it, if they paid it under protest, might compel him to return it to them, still, as he has not got it, they have no claim upon him. It does not affect him one way or the other. I do not think there can be any allowance made for the school tax.

#### DIED IN THE MISSION FIELD.

Occasionally your readers are informed of missionaries passing away while actively engaged in sowing seeds of truth in foreign lands, and to the list of these honored beings must be added the name of Elia Adella Moody. The immediate cause of death was childbirth although Sister Moody's health has not been the best for years; especially has this been the case since leaving her home, as she was quite sick on her journey here and has been at intervals since arriving. On the

third of May she gave birth to a baby girl and for two or three days appeared to be progressing favorably, but then fever set in which prevented her from obtaining sleep. As a consequence she became delirious and her vitality began to ebb, and on the evening of the 24th she passed peacefully away.

In obedience to a call from on high she accompanied her husband, Elder Wm. A. Moody, of Thatcher, Grant county, Arizona, to this land, arriving here in November, last. In compliance now to a decree from the same Divine source, she has entered upon her spiritual labors in a higher sphere. The humble, earnest pleadings that were continually offered to our Creator during her illness and the fact that she has now gone, leads us to verily know the truth of the above assertion, and all feel to bow in submission to Him in whom wisdom is perfected. Not only were supplications constantly repeated but all that loving hands could possibly do was done by the partner of her faith, assisted by his co-laborers who were situated at Fagalli at the time of her death.

At the funeral which was held at noon on the day following her demise, Elders J. W. Beck and J. B. Barlow, filled with inspiration from above, offered consoling remarks to the bereaved husband, who has through the blessings of our heavenly Father, already resumed his labors. The child is being cared for by a lady friend of Apia and is getting along nicely. On the little mound where rests the bodies of other loved ones, Sister Moody's remains were interred until such times as the Lord in His infinite wisdom and mercy shall see fit to open the way for their removal to Zion.

While we sadly regret the death of Sister Moody and deeply sympathize with her grief-stricken husband, we do not by any means feel justified in going to the other extreme and condemn Samoa as some have already done, stating that it is a very unhealthy country and unfit for white people to live in. True, a few have been called away by death while in this part of the Lord's vineyard, but who can say that they would not have died from the very same causes and complaints had they been at home? For while we have one case in Samoa, there are hundreds in our own lovely mountain home of the same nature, and if we condemn Samoa from the fact that some have died here, then where will such a conclusion place our own country? It would be just as unwise and unfair to form such a conclusion concerning Samoa as it would of Utah if no further evidence is sought. But what are the facts? From the time that Samoa was first discovered, it has been renowned as the "Garden of the Pacific," and although but a very small place, on account of its mild and genial climate, its ease of acquiring a livelihood, etc., many have been led hither, and when once here could not be induced to leave. We have here Americans, English, German, French, Scandinavian, Spanish, Portuguese and Chinese, all seem to be contented with Samoa, especially with the climate. Aside from being a group of lovely islands, which has been a rich field

for poets and descriptive writers to glean from, Samoa is also beyond question an exceptionally healthy place, as the climate is the same all the year round, mild and warm, no long, cold winters with their trains of attendant ills and complaints that are so common in the temperate zone. Many of the well-to-do class of other countries have often sought her genial clime in quest of health when afflicted with different maladies. This would seem to prove that the "wise men of the earth," at least, count Samoa a healthy place. Having heard something to the effect that a leading physician had once made a remark that led some to conclude that he regarded Samoa an unhealthy place, the writer took the liberty to interview him regarding the matter. "Doctor," I asked, "what is your opinion about Samoa, is it a healthy place or not?" "Well," replied the doctor, in a surprised tone, "I have been here sixteen years and if I had not thought it was a healthy country I would certainly have not stayed here as long as that. Samoa is all right," he said most emphatically.

We have deemed these statements necessary from the fact that we have heard of many erroneous ideas concerning Samoa and our true situation here, and of families and friends of missionaries here engaging in much unnecessary anxiety, much of which, if not all, would, no doubt, be avoided were the facts known. B. S.

#### GEORGE A. SMITH.

"Brother George A.," as he was called in familiar terms by his friends, was the son of John Smith, the patriarch, and Charles Lyman, and was born June 26, 1817, at Potsdam, St. Lawrence county, New York, and was trained in the religion of the Congregational church, of which his father and mother were members, until his fifteenth year.

To illustrate one of his traits of character, I will mention that, while he was attending school at Potsdam, he grew rapidly and attained his full growth before the time usual for boys to attain their growth. This gave him a somewhat awkward address, and as he was of a retiring nature and did not cultivate the good will, or try to win the favor of the boys at school, but was contented with his studies, with the contemplation of his own thoughts, and the society of older people, the result was that the bustling boys of the school undertook to play him a game of tully, and this, shortly after he had recovered from a spell of sickness; therefore he resolved that he would thrash the whole unprincipled set as soon as he recovered, his strength sufficiently to do it. Finally the time came, and he walked in, and not only whipped the rascals, but every boy that took sides with his tormentors. This statement is about as I have heard him relate it, and when we consider that his sensitive nature had repeatedly been outraged, and his honor and manhood insulted, we do not blame him for demanding reparation.

It has been said that, when he was born, he was unusually small, but those who became acquainted with him as a man, knew that he not only came to the full stature of manhood,