

to mourn his demise. His relief is the daughter of the late Orson Spencer, and Amelia Rogers is known as the founder of the Primary movement. It can be said of Thomas Rogers, "Well done, thou good and faithful servant." Requiescat in pace.

DHU.

WORK OF THE WIND.

The windstorm which swept over this city and vicinity on Friday evening and during a good part of Saturday, was something which the people residing in these parts, have not experienced for a number of years, if at all. Not that its velocity stands without a parallel in these mountain vales, but in point of destructiveness it seems to have over-reached anything that has yet preceded it. Old residents state that never before since they took up their abode in Utah, have they been witnesses to such destructive gusts as those that have just passed over, and their fear and consternation at being witnesses to the first storm of such a damaging nature in these valleys, was such that it will linger in their memories for many years to come.

Reports from all points of the compass in the State within a radius of a hundred miles or so indicate that the storm was pretty general in its character, and its damaging effects have been felt by many of Utah's cities, towns, hamlets and villages where destructiveness was rampant, and houses, barns and crops were left in a condition purely and wholly indicative of the great chinook, if such it can be termed.

A gentleman who resides in the southeastern part of the city states that while on his way to work this morning he counted 37 trees which had been uprooted and were lying on the ground. He also noticed that considerable damage had been done to fences by the falling timbers. More than this, quite a number were blown partly over, and there was hardly a shade tree of any good size in his vicinity but what was considerably broken up by the velocity of the wind.

Weather Observer J. H. Smith said today that the storm was the second heaviest in the State's history. The barometer at six o'clock last night was 29.60, temperature 92, the wind east 34 miles an hour, after which it increased in force attaining a maximum velocity of 44 miles per hour at 1:45 this morning.

The heaviest recorded windstorm in Utah occurred on the 8th of April, 1893, at which time the wind blew at the rate of sixty miles an hour. Indications point to rain tonight, with weather considerably colder tomorrow.

Mr. W. H. Streeper of Centerville says that between here and that place the wind has played havoc with things, unroofing barns, scattering hay and straw stacks, breaking down trees and destroying much fruit. Fences are demolished, outhouses overturned and scarcely anything movable is left where it previously stood.

OGDEN, Sept. 19.—One of the most disastrous storms ever witnessed in this city passed over our town last night, carrying destruction in its

course and leaving devastation in its path.

Fortunately it was unattended with loss of life, but the damage done is in the neighborhood of one hundred thousand dollars. By far the most destructive incident of the storm was the total destruction of the large warehouse belonging to Fred J. Keisel & Co. on Wall avenue. At 8:30 when the storm was at its height the building collapsed and in a few minutes flames began to spring from the ruins, matches which were stored in the building having ignited.

An alarm was sent to the fire department but at that time the department was engaged at a small fire in the southern portion of the city so that when they arrived the ruins were a settling mass of flames. The wind was a terrific hurricane carrying clouds of fiery sparks in a south-westerly direction towards the Union depot and freight houses.

The fire department went to work with a will, but to save the building was an impossibility, so they directed their efforts to saving as much of the contents as possible, and in this they were successful to a limited degree.

It is estimated that the damage will be \$50,000, with \$40,000 insurance. The Union Pacific coal yards were also destroyed, with a damage of \$300. Two cars, one of sugar and another of canned goods were also burned. Some other small fires occurred but the damage done was only nominal.

Great danger was caused by the wires being blown down. About 9 o'clock a smoke stack at the street railway company's power house was blown down and shortly after the city was plunged into darkness. Large plate glass windows at the Ash drug store, Weigert's dry goods store and the Boyle Furniture company were driven out and many windows in the Reu hotel were demolished.

Barns, outhouses and sheds were either demolished or unroofed and about \$1,000 damage was done to the Deaf and Dumb Institute. The corridor connecting the main building was entirely destroyed, the roof of the main building and annex damaged, and fifty-two large poplar trees on the grounds blown down. The 8:20 Utah Northern train ran into a tree which lay near the track breaking the windows in the head coach. The train returned to the depot and a gang of men was sent out to clear the track. The train left about 2 o'clock this morning.

The camps at the power works at the mouth of Ogden canyon were torn to rags, the roof of the large machine shop was carried away and other damage was done. The roof of the Baptist church was partly demolished and the ornamentation on the Methodist church was misplaced.

Scarcely one of Ogden's large buildings escaped without several windows being blown out. The gable end of G. A. Horspool's house on Thirty-first and Adams blew in and a large quantity of brick and mortar fell on a bed in which children were asleep, but they miraculously escaped with only a few bruises. All the street cars stopped running about 7 o'clock last night and did not resume until late today.

Many orchards in the city and county have suffered irreparable loss and much fruit has been blown off the trees, many of which have been blown down. The damage is estimated at several thousand dollars. The city presents a pitiable spectacle today and along Lincoln, Grant, Washington, Adams and Jefferson avenues as well as on the bench trees, some 125 feet high, are leveled to the ground. Those not blown down are stripped entirely of their branches.

The thoroughfares are strewn with debris of every imaginable description, and teams and men are employed cutting the trees and removing ruins. At noon the storm had almost subsided, after twenty hours of a perfect hurricane.

MORTGAGE TAXES.

County Attorney Whittemore has transmitted the following opinion to Collector Spencer, which will prove of interest to persons erroneously assessed on mortgage:

Office of County Attorney, Salt Lake City, Utah, Sept. 10, 1896.

John D. Spencer, Esq., County Collector of Salt Lake County, Utah:

Dear Sir—In response to your request of the 12th inst. for an opinion as to the mode of procedure in cases of mortgage taxation, where the party assessed proves that such assessment is wrong, on the ground of non-residence, or that the amount of the assessment is included in some other assessment, or that all or part thereof has been cancelled prior to March 1st of this year, I take pleasure in submitting the following as a guide for you in this matter:

It will be proper for me, at the outset, to advise you that while it is a well settled principle that no person can be compelled to pay a tax which has been erroneously or illegally levied, no authority is vested in you in such a case, except that which is found in section 138 of the revenue law of 1896, which provides that when you discover that any property has been assessed more than once for the same year, you must collect only the tax justly due, and make a return of the facts, under affidavit, to the county auditor.

As a general proposition, you are to presume that the assessment roll delivered to you is correct and that the various assessments contained therein are legal, and only in cases of double assessment are you given any authority to refrain from enforcing the collection of the taxes contained in the assessment roll.

The term "double assessment" includes not only cases where the same piece of property is assessed to two different persons, but all cases where the fact is established to your satisfaction that a person who has been assessed with a mortgage became the owner of the mortgaged property in satisfaction of the debt secured prior to 12 o'clock m. on the first Monday in March of the present year, you would be authorized to collect only the tax assessed against the real estate, and report, under affidavit, the facts relating to the mortgage assessment. The same would be true where it is shown to your satisfaction that a mortgage assessment is also included in the capital stock assessment of some corporation.

We would advise you, however, that in case where payment and cancellation of the mortgage is claimed prior to March 1st, the better plan would be for you to enforce the collection of the tax