## PURPOSES OF TAXES.

**An Opinion From Attorney General Bishop Transmitted to Attorney Page.**

Attorney General Bishop has transmitted an opinion to County Attorney Samuel L. Page, of Marysvale, on the question of can county commissioners levy a tax of five mills on each dollar of assessed valuation in county, for county purposes, and levy an additional property tax for the care of the sick, etc.? And can a board of county commissioners in addition to the above, levy a poll tax for the purpose of providing for the poor?

In answer to the first query Mr. Bishop says there is no authority in law for making a special levy in any amount for the purpose mentioned.

Answering the second question the attorney general says that poll tax money must be used in the improvement of highways as required by law.

Following is the opinion in full:

Samuel L. Page, County Attorney, Marysvale, Utah:

Dear Sir—I have your favor of March 15th, in which you submit the following questions:

1. "Can a board of county commissioners levy tax of five mills on each dollar of assessed valuation in county for 'county purposes' as per section 81 of the 'revenue act,' and in addition thereto levy any property tax, for the care, maintenance, etc., of the indigent sick, etc., and if so to what amount may such tax be levied?"

2. "If not, can a board of county commissioners, in addition to the levying the tax of five mills above mentioned, levy a poll tax for the purpose of providing for said poor, etc. And if so how and when shall such poll tax be levied by the board of county commissioners and what amount may be so levied."

"Answering your first question permit me to say, that under the provisions of section 81 of the revenue act, the board of county commissioners are authorized to levy a tax, not to exceed five mills on the dollar of assessed valuation of property in the county for 'county purposes.'

"The Legislature has specified in section 165 of the county government bill what shall constitute county charges.

"Among other items in subdivision 7, we find the following: 'The necessary expenses incurred in the support of the county hospitals, poorhouses, and the indigent sick and otherwise indigent poor, whose support is chargeable to the county.'

"Again we find following closely in the same section, in subdivision 8 'Every other sum directed by law to be raised for any county purposes, under the direction of the board of county commissioners, or declared to be a county charge.'

"Thus it will be seen that the Legislature treated this as one of the purposes for which the levy of a tax, not to exceed five mills on the dollar, should be made, and there is nothing in the whole bill when read together that would indicate an intention on the part of the legislature to single out this particular item and make it the object or purpose for which there should be levied and collected a tax.

"Subdivision 8 of section 81 of the county government bill touching the permanent powers of the board of county commissioners reads: 'To provide for the care and maintenance of the indigent sick or otherwise dependant poor of the county and for such purposes to levy the necessary property or poll tax or both therefor.'

"In view of all the law relating to the powers of county commissioners, I am inclined to think that the only purpose of the words 'and for such purposes' to levy the necessary property * * * therefor,' was to bring to the board's attention the item of expense that it might consider it when estimating the levy which should be made for all county purposes, and among which, this should unquestionably be included.

"I am therefore of opinion that it was the intention of the law to treat the expense as one which would be provided for by the county commissioners when making the levy (not to exceed five mills) for county purposes, and among which, this should in law be making a special levy in any amount for the purpose mentioned.

"As to your second question, a careful examination of the law authorizing the levy, regulating the collection, and directing the application of poll taxes, convinces me that the word 'poll tax' in said subdivision 8 supra was inadvertently used.

"Section 2877, subdivision 13 of the laws of 1888, provides:

"All poll tax, except such as is collected by incorporated towns or cities, shall be expended under the direction, and pursuant to the orders of the respective county courts in making and improving highways; and all moneys collected in lieu of labor, except such as may be collected by incorporated towns or cities, shall be paid into the county treasury, and be expended under the direction of the county court, on the public highways.

"The only provision of law regulating the levy and collection of poll taxes and directing the application thereof, (of which the foregoing section is a part) is found in chapter 13, page 136 of the Compiled Laws of Utah, 1888. As will be observed from the sections above quoted, all poll tax, all moneys collected therefore, which are under the control and direction of the county commissioners, must be expended in the improvement of highways.

"There being no other or different law upon this subject, I am of opinion that any poll tax sought to be levied, must be levied, collected, and applied in accordance with the provisions of said Chapter 13, and that the county commissioners are not authorized by law to levy a poll tax for any other or different purpose.

"I have the honor to be, very respectfully yours, A. C. BISHOP, Attorney General."

## PROVO.

PROVO, UTAH, March 26, 1897.

### Fourth District Court.

In the case of L. S. Walker vs Wm. Ferguson, previously submitted, Judge Dusenberry rendered his decision in favor of defendant and for costs. The suit was brought to prevent a trespassing over plaintiff's land in Lake Shore.

Dr. Julius Hanneberg has petitioned to have a guardian appointed for Hedwig Hanneberg and Maud Marian Jacobsen, minors, to take charge of their estate, inherited from their mother, Marian Davies, deceased. The children have been adopted since the death of their mother, one by Dr. Hanneberg and one by Mrs. Inger Jacobsen.

The divorce suit brought by Ella Kirkham against Nile G. Kirkham of Salem has been continued till Saturday, March 27th.

James E. Edmunds has commenced suit against John Cochran executor of the estate of John A. Jacobs, deceased, to collect $975 due on a promissory note secured by trust deed on Provo city and Utah county real estate. The note was given in 1892 by Mr. Jacobs to Elmer B. Jones, who transferred it to plaintiff in the case. King and John are attorneys for plaintiff.

### Notes and Personals.

Ex-Senator Brown and Representative King were Provo visitors yesterday. They came down on business connected with the suit of the Rio Grande Western Railway company vs the Telluride Power Transmission company, et al, for a right of way through Provo canyon. The case is set for Monday, but there is a petition pending in the Federal court in Salt Lake to have it transferred to that court, on the ground that defendants are corporations of other states, and if Judge Marshal grants that petition the case will be transferred there.

The board of education had decided to build a new schoolhouse in the portion of the district situated north of the river bridge on the southern portion of Provo bench. The residents in the vicinity give the district half an acre of land for a building site, furnish and haul rock and sand, and haul the brick.

A citizens' committee has been appointed to impress upon the railway companies the necessity for a suitable depot in this city and to urge its erection. They are Mayor Holtz, ex, H. S. Jones, L. C. Tait, R. A. Harvey, T. N. Taylor, Reed Smoot and John C. Graham.

The Canvassers and mechanics of Utah county have determined to hold an Eisteddfod here next fall. A central quarterly conference, which convenes in April, committee will be appointed, and no efforts will be spared to make the great musical event a success.

Joseph T. McEwan has tendered his resignation as a member of the board of education, on account of his removal from the district, the resignation to take effect not later than the week in May. The resignation has been laid on the table till a later meeting.

Knudsen Brother's Pure milk well of twenty, earned up last Tuesday, the company produces a distinctive article. The pure cream has a capacity of 250 pounds of milk an hour and will prove a great benefit to the citizens of Provo.

Stallup Bros., three enterprising young Provo men, are building a candy factory on 3 street, between Sixth and Seventh. The building will be of brick, 24x40 feet.

A marriage license has been issued to Mr. Joseph H. Summers of Pleasant Grove and Miss Eva Bagley of Charleston, Wasatch county.

Mat Thomas, chief clerk of the House of the Legislature, was doing business in Provo yesterday.

The board of education has decided not to use the city water in the schools, unless the charges are reduced.

Dr. Binkhorst, formerly of this city, but now a resident of Ogden, is said to be seriously ill.

John C. Edwards is to the city with his fine line of Z. C. M. I. shoes.

A. W. Felt, representing M. D. Wells & Co. of Chicago, is in Provo.

### Tie Up the Evergreens.

Tie up your evergreens so that the snow cannot spread and injure them. This advice applies to yews, retinospores, arborvitae and any others growing in a bush rather than upright single stem. Bend from like a spruce or a fir tree, and comes from hardening, with these directions for doing it: You may do this with a piece of lath cord or marlier, tying up the main branches from the inside that a weight of snow cannot break them down, or take a long piece of the same material or hay rope and run it around on the outside of the bushes from the bottom to the top, tying in all the branches from the outside. Of course in this last named way it is necessary to run one cord in the opposite direction, knotting it to the other here and there to prevent it from slipping.

### Dairy and Creamery.

It is as necessary to secure milk in winter as in summer. It is in winter that the cows eat turnips, cabbages, ensilage and other foods with a flavor which, when it comes to be filtered through the cow into her milk, is not altogether as pleasant as the odors of Araby the blest.

It is time now to breed cows for next winter's dairying. If bred soon, they will come fresh in October, just in time to nip the last of the rich pastures and get outdoor life before being stabled.

Raise your own foodstuffs every time. The foodstuff interest is now mostly in the hands of a combine that gets all it possibly can for its wares.

Considerable full cream cheese is now made in rectangular instead of round shape and is packed in 30 pound boxes. There is an excellent demand for it.


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**Most Torturing, Disfiguring, Humiliating**

Of itching, burning, bleeding, scaly skin and scalp humors is instantly relieved by a warm bath with Cuticura Soap, a single application of Cuticura (ointment), the great skin cure, and a full dose of Cuticura Resolvent, greatest of blood purifiers and humor cures.

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PIMPLY FACES Pimples, Blackheads, Chapped and Oily Skin, Dandruff, and Dry, Thin, and Scanty Hair, Scaly and Blotchy Skin, Inherited Humors, Eczema, Rashes, Itchings, Burnings, Scaldings, Chafings, Scratches, Stings, Bites, Insect Stings, Poisons, Poison Oak, Ivy and Sumac, Contagious Blood Poisons, Scrofula, Inherited Scrofula, Hereditary Blood Humors, Rheumatism, Sciatica, Lumbago, Sciatic Pains, Weaknesses, Nervous Pains, Sleeplessness, Exhausting Perspiration, Excessive Bathing, Chafing, Irritations, Uncleanliness, Baby Blemishes, Baby Humors, Baby Eczema, Baby Rashes, Baby Blotches, Baby Scalds, Baby Burns, Baby Chafings, Baby Scratches, Baby Blisters, Baby Pimples, Baby Blackheads, Baby Dandruff, Baby Dry, Thin, and Scanty Hair, Baby Scaly, Crusted, Pimpled, Itching, Burning, Bleeding, Scaly, Crusted, Scrofulous