

field. His labors have been in the states of Missouri and Nebraska, where he has enjoyed fairly good health and has succeeded in making many friends. The mission, he says, is looking well and the Elders traveling without purse and scrip are doing a good work. Elder Whitlock left this city on his onward journey Sept. 19, 1894, and will spend Thanksgiving with his folks at home.

Elder John Jacklin of American Fork returned from the Southern States mission field on Sunday and paid the NEWS office a visit Monday. He left home July 14, 1894, and during his entire absence has labored in the Middle Tennessee conference, where he met with many friends and enjoyed his labors greatly. He reports the conference in a flourishing condition and believes that the future will see a great work accomplished there. The Elders now laboring there are in good health and getting along nicely. Elder Jacklin returns in good physical condition and went to his home today.

At 3:30 a. m. today, Wednesday, Elder Daniel Stevens of Fillmore, Utah, arrived in this city on his return from a mission to Great Britain. Elder Stevens left on September 8, 1894, for his field of labor, and on arrival in Liverpool was assigned to the Scottish conference. He traveled and preached in that country for seventeen months, his principal field being the city of Edinburgh. He reports the progress of the Gospel in Scotland as being quite satisfactory. During his presence in Edinburgh he baptized twelve members, and a branch of the Church was organized. Upon leaving Scotland Elder Stevens took up his labors in the Newcastle conference, of which he had been appointed president, and in which capacity he remained till released. The work in Newcastle conference is in a fair condition, the Elders laboring diligently to spread the Gospel, and meeting with many kind friends.

Elder Stevens made the homeward voyage on the Anchorite, which the telegraphic news told of as having broke her propeller 134 miles out from Sandy Hook. Elder Stevens says that during the 59 hours and 20 minutes which was occupied in repairing the vessel she could proceed to harbor, the weather was most delightful, the thermometer registering 68 degrees in the shade in the day time, and the sea being quite calm. The passengers spent the time in reading, games, fishing, etc. A number of fish were caught, Brother Stevens himself hooking a codfish nearly three feet long.

Among the callers on the NEWS Tuesday was Elder A. W. Buckwater of American Fork, Utah, who has been on a mission to the Southern States. He left home July 14, 1894, and was assigned to the South Carolina conference. There he found the people very kind and hospitable. He met with some opposition, but nothing of a serious character. There is much indifference among the people as to religious matters, but he had much success among those who were willing to consider the Gospel. His labors were mostly in the opening up of new counties for missionary fields. He enjoyed excellent health, and is highly gratified with his missionary

experience. He returned home November 25.

Elder F. M. Houston, also of American Fork, made a visit to the NEWS today. He returned on Nov. 24 from a mission to the Southern States, on which he left July 14, 1894. He was assigned to the East Tennessee conference, and traveled in eastern Tennessee and Western North Carolina, meeting with much success. He found the people generally inclined toward the Mormon Elders, the better classes of the residents giving the Elders a cordial welcome. The people of that section of country are beginning to realize the foundation of the Gospel as presented by the Mormons, and give it intelligent and sincere investigation. By this means many are learning the truth and receiving the Gospel. Elder Houston enjoyed fairly good health, and is well pleased with his missionary success.

Elder George T. Taylor, also of American Fork, dropped into the NEWS sanctum for a few minutes on Tuesday. He reached home over the Rio Grande on Sunday evening after a mission of a little more than two years in West Virginia and eastern Kentucky. He left for his mission field on July 14, 1894, and met with much hospitality and success in his labors. His health was good and he reports the conference as being in a very prosperous condition. Elder Taylor came up from American Fork this morning and will return home this evening.

ATTORNEY GENERAL'S OPINIONS.

Attorney General Bishop issued from his office today the following two opinions. One relates to the powers of county attorneys in case of uncollected mortgage taxes and the other to the bonds of county commissioners:

To the Honorable State Board of Equalization, Salt Lake City:

Gentlemen—I have your favor of the 27th ult., in which you ask to be advised upon the following:

"The county auditor of Millard county writes the board as follows: 'I reported mortgages which are uncollectable, and the county attorney has struck from the list all of said amount but \$10,073. Will you please make the correction by inserting the said amount, to wit, \$10,073?'"

"The first report was \$130,645. If the above correction is made it reduces the amount \$120,572."

"Has the county attorney authority to strike any assessment from the assessment roll, as mentioned above?"

Replying thereto, I beg to suggest that the only authority vested in the county attorney in reference to the correction of assessments, which I have been able to find, appears in section 169 of the "Revenue Act," found on page 453 of the laws of 1896, as follows: "Omissions, errors, or defects in form in any original or duplicate assessment book, when it can be ascertained therefrom what was intended, may, with the consent of the county attorney be supplied or corrected by the assessor at any time prior to the sale for delinquent taxes, and after the original assessment was made."

The authority given, as will be observed, relates only to omissions, errors or defects in form, and would not apply to the action of the county attor-

ney in the case suggested in your inquiry. As it does not appear therefrom that there was any error of any kind made in the assessment of the mortgages, but the only question was that the taxes on the mortgages were uncollectable, I am of the opinion that in such a case the county attorney had no authority to strike them from the list.

D. H. Morris, Esq., County Attorney, St. George, Utah.

Dear Sir—I have before me your favor of recent date in which you ask, whether "Under section 56, page 539 of the laws of 1896, it is the duty of the district judge to approve the bonds of all the county officers named therein, or only those of the county commissioners. If you hold that it applies only to those of county commissioners, will you please state by whom the bonds of the officers first named in such section are to be approved."

I am of opinion that the judge of the district court shall prescribe the amount in which each member of the board of county commissioners must execute an official bond before entering upon the discharge of the duties of their respective offices, and it is also the duty of the judge to approve the bonds before they can be filed and recorded.

Under the said section, it is clearly the duty of the board of county commissioners, by proper ordinance to prescribe the amount in which the county officers shall execute official bonds before entering upon the discharge of their duties in the respective offices. Such bonds shall also be approved by the board of county commissioners.

I have the honor to be,

Very respectfully yours,

A. C. BISHOP,
Attorney General.

TO BE SOLD.

In the Federal court Tuesday Judge Sanborn handed down a decree in the two cases in which James M. Ham and Oliver Ames, trustees, are complainants and the Oregon Short Line and Utah Northern Railway company and S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, Frederic R. Conder and John W. Doane are defendants.

The decree recites that on July 1, 1879, the Utah Southern extension bonds were issued with James M. Ham and Hon. Wm. H. Hooper as trustees. Later Mr. Hooper died and Mr. Oliver Ames was substituted as such trustee. The amount of the extension mortgage under these bonds was \$1,950,000 and up to Dec. 1, 1896, the amount of coupons and interest due was \$462,516 which remained unpaid, a total of \$2,412,516.

On July 1, 1879, a general mortgage was also placed upon the property to secure an issue of bonds in the sum of \$1,526,000.

On July 1, 1881, the Utah Southern and Utah Central railways were consolidated with and operated under the Oregon Short Line and Utah Northern railway, therefore the decree is against that organization.

The decree adjudges that within five days after today the Oregon Short