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REMARKS

By President DANIEL H. WELLS, Bowery, Sept. 14, 1862.

[REPORTED BY G. D. WATT.]

The subject of eternal salvation is, or ought to be, interesting to all people. All the forms of religion which have been invented by the different sects of the day could never make one single line of scripture. They have shut up the door of immediate revelation between God and man, and it does not seem to occur to them that this is the only means upon which the world can ever attain to the knowledge of God. All their religion and piety for many generations past have not produced one word of scripture for the guidance of mankind to salvation in this and in the next existence. While they hold up the Bible as the all-sufficient guide to the possession of life eternal, they at the same time inculcate a principle which would never have given them a Bible. They fasten their faith and hope for salvation upon revelations given to another people in another age, and under other circumstances.

When God has a people upon the earth, he gives them living oracles, and communicates his mind and will to them for their present and future exaltation, as well in one age as in another. The Old and New Testaments, yea, all scriptures are made by this process. Prophets and apostles are the mediums through which the Almighty communicates his will to the children of men. Revelations given from God to us are more binding upon us than revelations given to another people, because they are in accordance with our wants and circumstances, and fit our case more perfectly than revelations given to another people many generations back.

This generation is responsible for the revelations of God given to them; if they receive them, blessed are they; if they reject them, woe is their doom. The words of God sent to this age by Joseph Smith, the Prophet of the Lord, and by his Apostles, is a dispensation of good will to all men now living, and they are responsible to God as to the manner in which they receive or reject it. These words are for their salvation, if they see proper to accede to them.

We talk a great deal about exaltation. We look for exaltation in the heavens—in the eternities which are before us. We expect the gospel of salvation to exalt us. Where and when is this exaltation to commence? Some do not expect exaltation until after death. This is a mistake. Our exaltation commences in this world. That individual who has received the light of truth in his own bosom, has the base or foundation of his exaltation formed within him, and if he progresses in the knowledge of God,—in the things which pertain to eternal life, he is in the road to exaltation, otherwise he is not. That brother who redeems himself from the habit of drunkenness, or from any other vicious practice, and suffers the holy principles of the gospel to work in him for his redemption, is exalting himself in the kingdom of God.

The work of exaltation is the work of this probation, and has to do with every duty that pertains to it. That sister who seeks diligently to order her own conduct and her household; who seeks to bring forth from the elements for her own support, commences in the right way to obtain exaltation; she exalts herself in the sight of her husband and in the sight of all good men. She can be economical with that which she handles for the use of her household, whereas before she has perhaps been wasteful and prodigal of the rich blessing of God bestowed upon her. In making this reformation she has taken an important step in the way of exaltation in this world for exaltation in the world to come. That man who improves in the cultivation of his farm, in the cultivation of fruit, who plants a single fruit tree if he does no more, and cultivates it, and causes it to bring forth fruit, he has done something towards his exaltation—has made one step towards redeeming the earth from sin and iniquity, and from the curse pronounced against it. It was said to Adam "Cursed is the ground for thy sake; in sorrow shalt thou eat of it all the days of thy life; thorns also and thistles shall it bring forth to thee; and thou shalt eat the herb of the field."

That man who commences to keep himself clean, whereas he has been brought up in filthiness and dirt, is engaged in the good work of exaltation upon his own person. That house-keeper who has been slothful, slothful and filthy in her habits, and begins to be thrifty, industrious and cleanly in her household pursuits, commences the work of exaltation in that household. Those who ornament their houses and their gardens, making nice tidy fences, who ornament their fields, making everything pleasant and agreeable around them, commences the work of exaltation, and makes a heaven at home for their wives and children; a home to which their

children in after years will look back with pleasant reminiscences, regarding the home of their childhood, the pleasantest place they ever saw. A pleasant and happy home has its influence in creating in the young mind a love of order—a love of all that is beautiful, cleanly, virtuous and true.

We can commence our exaltation upon this earth by trying to redeem it and ourselves from the effects of the fall, and continuing to progress in every good word and work. If we build a house and wish to build another, we have the experience of the one we have built to improve upon in building another. If we have raised one crop of grain, or one tree, we can improve upon that experience in raising more. Thus we progress and become exalted more and more. This same principle will hold good in any pursuit of life—rural, mechanical, scientific, or philosophical, whatever efforts we make to inform our minds, we have it in our power to do better still, gaining more knowledge and intelligence as we progress in life.

If by the enlightening aid of the Holy Ghost, that leadeth into all truth, we strive constantly to improve in all things we shall set ourselves about, we can improve faster than those who are not blessed with its influence because our actions are based upon a principle of heavenly light and intelligence, giving us power to excel in all things we set our hands to do in righteousness.

Truth will prevail, while all man made systems, on which the whole world stands convicted before high heaven will be swept away, as this people and this work progresses, because truth must and will prevail.

Let those who have not yet commenced to make improvements begin the good work at once; and let us all be constantly satisfied that we are doing something for good day by day. Inasmuch as we have been wicked, let us no longer be wicked. We have a standard of righteousness in our own bosoms; let us be actuated by it in all that we do. Let us be righteous, holy, truthful; walking wickedness under our feet, exalting righteousness in all our ways, that it may rule in us until sin and its consequences shall be subdued, and we gain a victory even over death and the grave, and life eternal shall reign supreme upon the face of the whole earth. I ask God to add his blessing in the name of Jesus Christ: Amen.

[Continued from page 82.]

THE EXCISE TAX LAW.

Sec. 16. And be it further enacted, That the said assessors of each collection district, respectively, shall immediately after the expiration of the time for hearing appeals, and from time to time, as duties, taxes, or licenses become liable to be assessed, make out lists containing the sums payable according to the provisions of this act upon every object of duty or taxation in and for each collection district, which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the assistant assessor making out any such separate list shall transmit therefrom to the assistant assessor, where the persons liable to pay such tax reside or shall have their principal place of business, copies of the list of property held by persons so liable to pay such tax, to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the same reside, or may have their principal place of business. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts; and in default of performance of the duties enjoined upon assessors by this section they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, and, moreover, shall forfeit if their compensation as assessors; Provided, That it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor as aforesaid from such forfeitures, in whole or in part, as to him shall appear just and equitable.

Sec. 17. And be it further enacted, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act—to each assessor three

dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation; and five dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act; and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said collectors, and forwarded to the Commissioner of Internal Revenue; to each assistant assessor three dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the Commissioner of Internal Revenue; and one dollar for every hundred taxable persons contained in the tax list, as completed and delivered by him to the assessor. And the said assessors and assistant assessors, respectively shall also be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties, and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized: Provided, The Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in the States of California and Oregon and the Territories as may appear to him to be just and equitable, in consequence of the greater cost of living and traveling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent and efficient men, provided the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively. In cases where a collection district embraces more than a single congressional district the Secretary of the Treasury may allow the assessor such compensation as he may deem necessary.

Sec. 18. And be it further enacted, That each collector, on receiving a list, as aforesaid, and from time to time as such lists may be received from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in his collection district, one of which aggregate statements and receipts shall be transmitted to the Commissioner of Internal Revenue, and the other to the First Comptroller of the Treasury; and all lists received from time to time, as aforesaid, shall be in like form and manner transmitted as aforesaid.

Sec. 19. And be it further enacted, That each of said collectors shall, within ten days after receiving his annual collection list from the assessors, respectively, as aforesaid, give notice, by avertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by noifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same, which time shall not be less than ten days after such notification; and all persons who shall neglect to pay the duties and taxes so as aforesaid assessed upon them to the collector within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. And with regard to all persons who shall neglect to pay as aforesaid, it shall be the duty of the collector, in person or by deputy, within twenty days after such neglect, to make a demand personally, or at the dwellings or usual places of business of such persons, if any they have, for payment of said duties or taxes, with the ten per centum additional aforesaid. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in manner aforesaid, within ten days from and after receiving the list thereof from the assessor; and if the annual and other duties shall not be paid within ten days from and after such demand, therefore, it shall be lawful for such collector or his deputies to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such

distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: Provided, That in any case of distraint for the payment of the duties or taxes aforesaid the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing, advertising, and keeping the goods, chattels, or effects so distrained as may be prescribed by the Commissioner of Internal Revenue; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: Provided, That there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms and provisions, and household furniture kept for use, and apparel necessary for a family.

Sec. 20. And be it further enacted, That in all cases where the property liable to distraint for duties or taxes under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs and charges, shall be paid to the owner of the property, or his, her, or their legal representatives, or if he, she, or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be there held for the use of the owner, or his, her, or their legal representative, until he, she, or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the duty or tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the United States for an amount not exceeding the said tax or duty, with the cost and charges thereon. And all property so purchased may be sold by said collector under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the collector shall render a distinct account of all charges incurred in the sale of such property, and shall pay into the treasury the surplus, if any there be, after defraying the charges.

NOTICE TO SUPERINTENDENTS.

SUPERINTENDENT'S OFFICE, G. S. L. City, Sept. 19, 1862.

TO COUNTY SUPERINTENDENTS OF COMMON SCHOOLS AND TRUSTEES OF SCHOOL DISTRICTS:

The law creating the office of County Superintendents requires that they should make an annual report to the Territorial superintendent on or before the first Monday in November in each year; and that they should see that the Trustees in each district on or before the second Monday in October take a census of the children between the ages of six and eighteen years residing in their districts, and within eight days thereafter fill out their report and forward to the County Superintendent.

If any Superintendents have not been supplied with Trustees and Teachers' Blank Reports, or have not enough, by sending me word, they will be forwarded immediately.

ROBT. L. CAMPBELL.

THOSE FRARS.—Mr. H. Redfield, of the 19th ward, placed upon our table, a few days since, a specimen of seedling pears grown in his orchard, of excellent quality. We have seen none that surpasses those in Deseret.