DESERET EVENING NEWS.

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[illegible]

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THE TAXATION OF MORTGAGES.

At first sight, and indeed in every view which the News has as yet been able to give it, one of the bills already introduced into the lower house of the Territorial Assembly is ill-timed, impolitic, and unjust, and hence ought to be defeated. We refer to the measure to provide for the taxation of debts secured by mortgages and trust deeds, and repealing the law of the last Legislature exempting such possessions from taxation. The matter is one which need invoke neither party opposition nor party support. It deserves to be discussed on its merits; and the News can accordingly consider it without any suspicion of partisanship.

The question of taxation is one that has puzzled more legislative brains than any other that ever arose since the world was made. In general it may be said that the very best plan of taxation contains features of inequality and injustice; the one that is the best is the one that contains the fewest of these; the ingenuity of man has not yet been equal to the task of devising one in which none of them appear. Similarly it may be said that common justice would suggest the laying of taxes against him who is best able to pay them; and as the rich man owns more than the poor man, and so he, through that fact, is and ought to be forced to bear the larger burden of taxation, so should the man who has money to lend rather than the man who is forced to borrow, pay the tax on the sum thus temporarily transferred. We admit that all this looks proper and incontrovertible and just.

But as a matter of fact, it does not work well in practice. The borrower invariably pays the tax. He may not pay it to the tax collector, but if not, he pays it to the money-lender. The latter has the one object ever in view—to make his money yield him a certain per cent in interest. Now, does any one suppose that if a capitalist is willing to loan money at 8 per cent, the borrower to pay the taxes, he will also be willing to loan at 8 per cent if he himself must pay the tax? It is idle to expect such generosity; capitalists are not built that way. The only conclusion is, therefore, that whether the lender or the borrower be legally held for the tax, the result in the end is the same,—the borrower has to pay it.

So much for the actual workings of the case. Now as to the particular conditions and circumstances that add importance to the question as it affects the community at this time. Whether fortunately or unfortunately, we are large borrowers. Eastern and western money has been invested or loaned here and at certain rates of interest, fixed after an understanding that the mortgages securing it were exempt from taxation—that the property paid the tax. If the proposed law be enacted, the rate of interest on this money will be raised at once. But that is not the only or worst feature. The money will be withdrawn as quickly as possible, because the proverbial timidity of capital will cause it to shun a locality where legislative temper can in so short a time show such fickleness and change. As it will be extremely difficult, if not impossible, either to renew the old loans at all, or to secure new ones, the foreclosing process will start—and no one knows where it will end.

It would be fortunate perhaps if the people of Utah were so abundantly supplied with money of their own that they did not need to borrow at all. As at present arranged, however, we seem to need outside capital to develop our resources and keep us going—at least, the records show that we have obtained a great deal. As long as this is our condition we must cater a little to the wishes of those whose money we employ. And the next best thing to having all the money of our own that we need, is the having of such reputation for fairness, stability and thorough honesty that we can get all the money we want, and at the best rates, from elsewhere. The News doesn't believe the bill now before the House is calculated to strengthen that kind of a reputation just at the present time.

A NEW METAL.

A Nevada paper, the Carson Appeal, announces the discovery which if true is highly important. It avers that a man who has been chopping wood for a number of years in one of the mining regions of the Sagebrush state has curiously come upon a new metal. His stove oven having been burnt out, he took some clay from a large deposit he knew of near by, and mixing it with a little water, made a brick, built a fire in his stove and paid no more attention to it until next morning, when he noticed his stove back was all gone, and in the ashes he found a white, clear metal, with scarcely any weight to it. It would not break, so he put it on an old anvil outside the cabin and hit it with a heavy hammer. It would draw out, but neither crack nor break. He has since experimented with it in various ways. The clay will melt like lead, but the metal produced will stand a heat like iron or steel, and is very flexible. He beat out a piece four inches thick, six inches wide, and eleven inches long. The block is transparent and only weighs nine ounces. He says there is no limit to the clay, as he has seen the same kind in several parts of Nevada and other states. If Utah, which is peculiarly gifted in all mineral matters, has anything of the kind here described, a few words on the subject from some of our scientists would be particularly acceptable just at present.

LEARN IN YOUTH.

The instructions given by the Prophet Alma to his son Helaman afford food for thoughtful consideration by the young men in Israel today, as well as by some of more mature years. Said Alma:

> O, remember, my son, and learn wisdom in thy youth; yea, learn in thy youth to keep the commandments of God; yea, and cry unto God for all thy support; yea, let all thy doings be unto the Lord, and whithersoever thou goest, let it be in the Lord; yea, let thy thoughts be directed unto the Lord; yea, let the affections of thy heart be placed upon the Lord forever; counsel the Lord in all thy doings, and He will direct thee for good; yea, when thou liest down at night, lie down unto the Lord, that He may watch over you in your sleep; and when thou risest in the morning, let thy heart be full of thanks unto God; and if ye do these things ye shall be lifted up at the last day.

There are many people who think it unnecessary for the young to undergo a work of preparation to fit them for religious duties in life, and who argue that the rule of the scriptures is that in the very hour they need it shall be given to them what to say. Such an open construction as this to the sentiment quoted may well receive careful examination before it is adopted, as it involves a direct contradiction of the inspired counsel of the Prophet Alma. It is true that under the inspiration of the Holy Ghost men comparatively unlearned have confounded those wise and prudent after the manner of the world, and will continue to do so. And it is also true that the men so blessed with a gift from the Source of superior knowledge did not acquire it through a wilful rejection or neglect of the opportunity to acquire the information and power which came to them as a revelation from heaven. It was rather their eagerness to obtain that knowledge and their realization of the necessity of its possession which wrought their faith up to the point of receiving it. Had any of them rejected in earlier life the opportunity for gaining the required understanding it would not have been bestowed upon them as a divine gift until they had repented of their former folly. A lesson of the experiences referred to is that unavoidable illiteracy is not a disqualification for receiving the blessings and exercising the powers of heaven; but it does not follow that wilful ignorance is a qualification.

The possession and proper use of an understanding of the sciences, of history, and of other branches of education, are an advantage to a servant of the Lord, notwithstanding assertions sometimes made to the contrary in public assemblages. It is a fact that there are many instances where the Latter-day Saint Elders have received this understanding by direct revelation in the time of necessity; the possession of the knowledge thus obtained, not their ignorance of the revelation bestowed, is what gave them power. Its sudden manifestation to them was a marked evidence of the interest of the Almighty in their behalf in the work they were performing; if the knowledge had been gained by them under other circumstances and through study, it would have been just as much a providence of the Lord in preparing for the special occasion of its use, though its acquirement may have shown less contrast with surrounding conditions.

Where a man of high educational attainments, however, seeks to minister as a servant of the Lord in the strength of his individual powers and outside of perfect reliance on the Almighty, he closes, by this course, the door to divine instruction. In his self-sufficiency he says in effect that he does not need the information which the Lord may have to reveal, consequently he is not in harmony with the Almighty and is not sustained by Him. So, when a man less learned concludes that he will not acquire an understanding of correct principles when in the providence of the Lord the opportunity is given him, he is in a similar state to the other in his antagonism to the purposes of the Almighty. Both are in the situation of refusing to receive light, and each by set a premium upon ignorance of the divine will.

The Lord commands His people to seek wisdom by study and also by faith. The advice of Alma to his son to learn wisdom in his youth and the principle that the servants of the Lord will receive inspiration in the time of need, are exponents of principles of divine truth that operate in perfect accord. Those who rely wholly upon one to the rejection of the other are in about the same state of inconsistency, from the Gospel standpoint, as are those who would receive the ordinance either for the birth of the water or of the Spirit, but upon no consideration would consent to both.

The young people in Israel owe it to themselves to learn wisdom in the days of their youth; it is a sacred obligation resting on them as members of the Church of Christ. To wilfully reject opportunities for obtaining wisdom is to learn folly, which brings sorrow instead of blessing. When people have little chance to learn they are free from condemnation for not attaining that which was beyond their reach. The man with the one talent, as related in the parable, was not adjudged to be under sin because he did not have five or ten talents, but because he had not put to its full and proper use the one which he was entrusted with.

In the advice given by the Prophet Alma is the rule of conduct for youthful Saints. It is the path in which Christ walked. In this age the Lord has revealed the laws and ordinances of the Gospel; the keys have been committed to the Saints. The power thus bestowed is for salvation. "Ye cannot serve God and mammon," said Jesus. There can be no rejection of fundamental principle, no neglect of one's duty in the hope that the Lord will do all the work, and at the same time be in harmony with heaven's laws. When men receive the light that is placed within their reach, and continue in God, He will add to them greater light, which will grow brighter and brighter "unto the perfect day." This is a truth that cannot be too deeply impressed upon the minds of the youth in Israel.

SALVATION FOR ALL.

In the Gospel according to John an incident is related, which gives the Savior occasion to proclaim the glorious doctrine that the plan of salvation embraces the whole human race. But although the doctrine was taught by Christ and further explained by His messengers to the world, it was gradually lost sight of by men, until the notion became very general that the greatest part of mankind was destined for eternal existence in flames never to be extinguished. Only through the teachings of the inspired Prophets of this age the truth in this respect has again been made known.

The Evangelist John tells us that certain Greeks, or rather "Hellenists" as Jews who lived outside of Palestine were called, had come to Jerusalem to worship. Having heard of the great Prophet of Nazareth they desired to become acquainted with him and secured an introduction by two of His disciples.

In this incident, trivial as it apparently is, the Lord sees the beginning of His triumph as the Savior of a world. The homage paid him by these strangers was but a type of that day when every tongue shall confess that He is the Lord. Anticipating this He exclaimed: "And I, if I be lifted up from the earth, will draw all men unto me."

Clear as this language seems to be, it has been strangely perverted. If it means anything at all, it is an unqualified promise that a time will come when Jesus is universally recognized as the Lord and master both in heaven and on earth. Through His death and exaltation this is to be accomplished.

The reason why so many Bible readers fail to see this important truth is because they do not recognize the work of the Lord for the salvation of man, after He had been "lifted up from the earth." They lay all stress on the saving virtue of His death, ignoring the fact that it is by virtue of His exaltation that salvation is possible. One consequence of this false conception is the unscriptural idea that salvation is limited to the living, while all the millions who died before hearing anything about a Redeemer are supposed to be eternally lost. God's power to save is thus limited to the brief span of time allotted a human being, and death is the termination of that mercy which is said to endure for ever. In fact, by this awful view, death and hell are stronger than the Almighty, if they consume the greater part of His children.

How different is the true Gospel sound! It teaches us that Christ lives; that salvation is offered to the dead, "that they may live according to God in the spirit;" that the work of redemption is carried out beyond the grave and will be continued until every erring son and daughter of God has an opportunity to hear the Father's loving invitation to return to the Father's house.

As yet this beautiful doctrine is but imperfectly, if at all, understood, outside the Church of Jesus Christ of Latter-day Saints. But like all truth it is mighty and will prevail. It is the testimony of the messengers sent in these last days to the world from God, as it is the silent testimony of the majestic temples reared in these mountain valleys. For the answer to the often repeated question, why these structures are erected, is that [illegible] through the faithful work of Saints even those beyond the veil shall be offered participation in that glory the fulness of which mortal tongue cannot describe. The work dependent on Christ's exaltation is entrusted to His Church in the most holy places. For here heaven and earth are united for the salvation of man.

DECLINED.

A Payson correspondent, who writes somewhat [illegible] concerning another correspondent [illegible] a week ago criticised a variety performance given in that town, will please accept the suggestion that when he [illegible] that any [illegible] from done him in these columns, he must cultivate at least an appearance of impartiality and an absence of malice, equal to the same attributes in the paragraph he complains of. As to the particular case in point, the fact that some of the audience, and among them the reporter of the local newspaper, liked the show, is not at all conclusive that others, our first correspondent included, should be mistaken or malicious when they expressed disappointment at some of its features. Critics, like physicians, sometimes disagree; and honest criticism need vexate no one. We decline to believe, after again reading the paragraph complained of, that it gives evidence of the depravity, or envy, or jealousy of the writer. The later letter, making these charges against him, is accordingly denied publication.

SAYS an Eastern paper: "Utah has written the record of her [illegible] over her Territory. There are towns, [illegible] villages, and railway stations named Tremont, Holiday City, [illegible], Hampton, Apple, Emery, Greenville, Gold Mine, Asphalt, Argenta, Antimony, and [illegible] many more. The religion of the Mormons has made little impression on the geography of their Territory."

If not the religion of the Mormons, at least names with which their religion has made them familiar, are stamped upon Utah's geography. What about Lehi, Manti, Nephi, Moroni, Brigham City, Taylorsville, Heber, Wellsville, Woodruff, Smithfield, Grantsville, St. George, Rich county and a score of others?

"THE UTAH press use no real friendship for silver; its sympathy is of the fair-weather character," says the rabid, ranting Denver News. Well, since the esteemed News think its own particular kind of friendship for and sympathy with the cause of silver helps the white metal or the state of Colorado a particle. The Utah press has just as much sympathy in the controversy as the Colorado press has; but it has too much sense to believe that the only way to hatch a hopeful egg is to stamp and storm and rattle and rave, over and in and around about the nest.

It is too bad to mar a happy phrase with captious criticism; and yet when a silver-tongued Congressman says, "There are more men driving drays than receiving incomes," it is necessary to explain that he surely means that the larger number are "driving horses."

HERE is a neat bit of classical repartee, originating with the Boston Herald on New Year:

Tempus fugit—[Boston Herald.
Magwumpus sanguinis—[New York Sun.
[illegible]—Boston Herald Jan. 2.

A CONSERVATIVE estimate of the number of men out of employment in the cities of America at the present time places the figure at about a million and a half. In the light of this showing, farm life would still seem to retain a few of its advantages.

ONE of the largest bankers of England, Mr. Thomas Salt, president of Lloyd's, is a recent accession to the cause of bimetallism. He is now vice president of the bimetallic league. The cause is growing.

A GOLD bank startlingly expressed emanates from a Portland, Oregon, banker: "It is now possible to travel from the Atlantic to the Pacific on bankrupt railroads."

ROYALTY has been having hard times as well as the plebeian class. Albert Edward, prince of Wales, only won $2,000 in his racing speculations last year.

[COMMUNICATED.]

"WITH ALL THY GETTING!"

Men should learn wisdom by the facts of their experience; but alas, too often that experience needs to be repeated, just as the lessons of the tardy school boy have to be renewed until he makes them all his own. An overweening self-confidence is often ruthlessly overthrown by unexpected or untoward circumstances. Confidence in others has fooled away a thousand times in the strange crucible of human life. Labor has been spent, means lavished and hopes blighted, in the pursuit of things long proved as delusions by our predecessors—nay, even by ourselves. Men have been allured by fame to find it but a bubble; by wealth, which when acquired, took to itself wings and flew away; by business, which involved worry, anxiety, [illegible], and failure after all! Even the pursuit of right things did not always bring peace, for the right way was persistently ignored. Selfishness suggested, urged, almost compelled action, forgetting at the time that "there is a way which seemeth right unto a man, but the end thereof is death!"

It is difficult at times to analyze personal motive, much less the motives of another. Human nature is a complex instrument. Its gamut may run to unanticipated depths profound, or it may soar to the confines of the Infinite; and yet the [illegible] motive may find a ground step, or slip its wings when flight [illegible] most needed [illegible]. The young man glorying in his strength goes into the arena of life as a [illegible]. Where hundreds have been [illegible] him, he [illegible] with [illegible] the path marked out by [illegible] youth. He casts [illegible] around him, who, [illegible] lay down [illegible] experience fails [illegible] the grand [illegible] and by and bye, ay, too, sinks into impracticable nothingness by the rugged wayside.

Another goes forth with a more sober [illegible] in his eye and a more stable step. Political methods of reform are [illegible] with him. Education is the panacea which he provides. [illegible] spring up at the touch of his voice. Professors and [illegible] catch or secure the enthusiasm he [illegible]. Crowds [illegible] around "as the doves to their windows." The intelligence of books, classes and [illegible] seemed to be the all in all. Money as water is poured upon the thirsty soil of ignorance, which like a sponge absorbs it all. And yet behind this very effort lies the cunning demon, self, and personal advantage like "the specter of the Brocken" looms up through the mist of effort on the mountain tops of false illusion.

One more goes out amid the masses of mankind. His mission is one of mercy and of peace. He needs each one as a brother and grasps his trembling hand. He notes the marks of sin and sorrow, but he comes to save. A consecrated life is his, and grand the message which he brings. It is not by the devious ways of politics that he would bring reform; not by the lore of schools that he would reform or regenerate the world; but taking humanity as it is, he would captivate the heart, he would touch the soul, he would allure and draw out the man. Not his "to break the bruised reed, or quench the smoking flax;" not his to present the Dead Sea apples of man's device, how beautiful to the eye soever yet are they ashes to the taste.

No step is urged but progress stamps it as its own. No thought but leads to loftier ground. No toil, no sacrifice or tear, but works its destined end. This teacher's line is from the heavens; the message swells in Father's voice; self perished on the well-loved mission field, and every convert thus inspired walks in this wondrous life of love. Full consecration told its story to the world, and human wisdom found itself at fault. The stripling of the cross, sans wealth, or fame, or culture such as [illegible] know, and yet [illegible]. The work was none of his, and yet it was! "In earthen vessel was this treasure hid, that the excellence of the power might be of God, and not of us!" And so from land to land, with neither purse nor scrip, the mighty herald goes, his trust in heaven and God; his words the words of life, the truth; his testimony like a flame of fire; he sows the good seed of the kingdom yet to be, and [illegible] it [illegible] and swells [illegible] and verdure green as tender grass, light cleaves to light, and gathering neath the shades of Utah's hoary mountain slopes, they grow and multiply and spread; the basin overflows, and on the outer thirsty vagrant lands the power of life is felt and seen; nor all ignored the science there of rule or cultured mind, these come of course—without constraint, for Truth. All truth is ours and theirs, but no foundation made of sand can bear that stately temple to the skies.

Religion binds, and yet its leaven works on every line of thought and action as it comes; if business, it pervades and purifies the steward of a trust; if science speaks, the finger of the Deity is there, and element, refined of crude, but waits His Nature's ministers to man; if government or rule, tis not of force, but for a common good and self defense from outer force; if now religion moves, on lines of brotherhood and Priesthood all its work begins and ends; the Nazarene its grandest, highest type, a Savior thus, one sent indeed, example pure as snow and sweet as early flowers; a reflex of the Highest, "the brightness of His glory, and express image of His person!"

Who shall declare the generations of these mighty men? Who aid them in this grand [illegible] work? Where can the counterpart be found on earth? And what or who hath power to "all things draw unto Himself?"

The latter-days are here, their spirit permeates [illegible] hearts. These valleys teem with those inspired, those who their armor have already donned, and on the battlefield have [illegible] tread. They cope with ignorance and sin, with shams and counterfeits of every grade; with evil how'er disguised; with error though it stand in trust and place; with wrong where'er it lifts its hoary head and claims the right to rule.

Doubt not that every wrong shall be redressed, that joy shall come to every one oppressed, that righteousness the earth shall cover as the mighty deep is water-filled; but not by man, not by his skill, or dreams, or thought, or work, unless these are of God; and those who work, who hail success, must seek His face, and find their strength in Him. The Alpha and Omega He intends to be, ere [illegible] was conferred upon His Son, before the stars with joy were filled. And though in toil we build our homes, and plant our fields, or multiply our flocks; though by His spirit we have wrought and victory gained, the glory His, for in us "He did move to do His pleasure and His will." Who would not [illegible] know his all, his body, soul, the labor of his hands and brain, his term of life, each day's pursuit, and ask that blessing which is better far than gold? And "amid all trial, midst a life's pursuits, His hand but see, as Paul but saw, and planned while the watering was by other hands, yet over—after all, the increase came from Him who is supreme, and out of evil brings all good, unto the utmost saving those who put their trust in Him, and sanctify themselves by faith and duty, love for all His high behests, and so they gain—must gain at last—a crown.

Removal.

S. W. Talbot has removed his law office from rooms 31, 32, Constitution Building, to rooms 211, 212, [illegible] Building.

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