

but that he possessed a memory that was truly wonderful.

My acquaintance with him dates from my boyhood days up to the time that he finished his career on earth, and he was always the same frank, undeviating friend. President Brigham Young remarked, on the morning of his death, that he had known Brother George A. Smith for forty-two years, had traveled and labored with him in the ministry for many years, and believed him to be as faithful a boy and as honest a man as ever lived, and he was of the opinion that he had as good a record on this and the other side of the veil as any other man; he said that he never knew him to neglect or overdo a duty, and that he was a man of sterling integrity, a complete cabinet of history, and was always true to his friends.

Captain John Codman wrote an unbiased historical sketch of George A.'s labors in southern Utah, which it would be well for all persons to read who are in search of correct information in regard to that portion of the Territory, and when he heard of his demise he said of him that he was the "very soul of honor."

My extensive and diversified acquaintance with him, at times, brought us under the most trying circumstances. In the spring of 1856, George A. crossed the plains on his way as delegate to Washington. I accompanied him, drove team, stood guard, did general camp duty, and when he was sick waited on him with the best of care. At the south pass we were overtaken by a fearful snowstorm in the month of May, and I was among the able bodied men to shovel snow, and to break our way through the high drifts that impeded our progress so that we could get our horses and wagons through to continue our journey. Many of the company were suffering from snow-blindness or dimness of sight caused by the sun's reflection from the snow and severe cold; but my eyes were not affected in the least, being at the time in by 18th year and having been used to a great deal of outdoor work in the winter and rough canyon work in the summer, on this occasion, proved greatly to my advantage.

One circumstance will show the true character of George A.:

After we had got through the snow down where the roads were much better, one day, on account of my having stood guard every other night, and being so much exposed to cold, I was so verticome with fatigue, it was a difficult task for me to guide the leading horses. George A. was not slow to notice the situation, and said, "Let me have the reins and you come back here and have a nap." Of course, I did not object, and had about one hour of the soundest kind of sleep, which was without dreams.

Before leaving home, George A. provided himself with a liberal supply of old overcoats. I did not have to ask him for the loan of one; he had sense enough to know what was needed, and said, "Put on this coat." In it is respect he was unlike some specimens that are called men.

He was one of the Prophet Joseph Smith's body guards, and always embellished his memory with fond recollections, and was never so much animated as when the Prophet was the topic of conversation.

He was great in little deeds, and had a heart overflowing with the love of human kindness. He would not, knowingly, condemn the guiltless, an example it would be well for some others to emulate; he would say, "Never do anything that you will be ashamed of." He preached by both precept and example, and the world is all the better for his having lived.

To the immediate descendants of this good and great man we, who are not in the line of that descent, say that you are greatly honored by having such a man for your ancestor. And our hearts go out in loving kindness towards you, that God, in His infinite mercy, may bestow upon you grace in your day and generation; no doubt you will ever feel to honor this day, and keep it green in your memories, for on the 26th day of June, 1817, one of the greatest men of his time, was born into this world; one who proved himself worthy to associate with Prophets and Patriarchs in Israel, one descended from patriotic sires, and who had within his veins some of the best blood of the nineteenth century, one who, like Joseph and Hiram Smith, has no need of costly monument, no need of weeping willow or balm of Gilead to mark his resting place, but his works will follow him, and his labors and good deeds will speak to generations yet unborn, and his posterity will rise up and call him noble.

And now we wish to render to John Henry Smith, the oldest living son of George A. Smith, and president of this association, and to the members of the family our sincere thanks for the kind invitation extended outside of George A.'s family to the Smith race; may this occasion mark a new era of a more fraternal love and friendship, is the wish of your fellow kinsman.

### THE SCHOOL TAXES.

SALT LAKE CITY, July 3, 1895.

I am entirely in harmony with the opinion commonly expressed today, that if Judge Smith is right in his decision regarding school taxes in cities of the first and second classes, prompt and decisive action should be taken to meet the emergency. At the same time I believe Judge Smith is mistaken, notwithstanding that I regard him as a bright and able judicial officer. He is a lawyer, and I am not; yet I take it that good common sense is good law. And looking at the statute, I believe the court easily could have given it a construction in perfect harmony with the purpose of the Legislature which passed it. In view of that purpose, to assess and collect a school tax. I believe the judge's construction is not sufficiently broad and comprehensive to do the legislature justice, even if they have expressed themselves awkwardly.

Examine the law, and see if it is not capable of a construction, even more easily recognized than the adverse one given, by which its provisions may receive full force. It says the board of education shall cause its estimate of expenses to "be certified by the president and clerk of said board, to the assessor and collector for said city; and the assessor and collector of the city, after having extended the

valuation of property on the assessment rolls, shall levy such per cent as shall, as near as may be, raise the amount required by the board, which levy shall be uniform on all property within the city as returned on the assessment roll thereof; and the said assessor is hereby authorized and required to place the same on the tax roll of the city, and said tax shall be collected by the collector as other city taxes are collected."

Now who is the assessor and collector for or of the city? Not the city assessor and collector, for there is no such officer in Salt Lake City, and the legislators from here, at least, knew it. Yet Judge Smith says the law means this non-existent officer.

Who, then, is the assessor and collector for or of the city? The one, or two, or more, that does the assessing and collecting of taxes within and for the city. In the case of Salt Lake City, that happens to be the county assessor and collector. This is the official department which extends the valuation of property on the assessment rolls, whether there be in it one, two, or half a dozen individuals.

Again: Is the "assessment roll thereof" on which property is to be returned an exclusive city assessment roll, as Judge Smith infers? Certainly the statute bears the construction of its own language, that it is the assessment roll of "all property within the city," regardless of the presence of the county list within the lids of the same book. The "tax roll of the city" is the roll of the property within the city.

Further: the school tax is to "be collected by the collector as other city taxes are collected." These other city taxes in Salt Lake are collected by the county collector, who is the collector for the city under the statute.

I believe the reasonable interpretation of the section of the school law quoted from would be to give it the force the Legislature intended for it, if the language permits such construction. In this case I think it does so clearly, and that the judge will admit at least the possibility of such meaning being given to it when he looks at it again.

CITIZEN.

### RHUBARB BETTER THAN ICE CREAM

Rhubarb should be a more popular summer fruit than it is, for its cooling powers are far above those of ice water. Even ice cream soda fails to give such permanent refreshment. The trouble is that the fruit is not temptingly served. A sauce which looks as delicious as it tastes is made as follows: Make a syrup by boiling half a pound of sugar with a gill of water, and the rind of half a lemon and enough carmine to make it a bright red; then put in a pound of rhubarb cut into neat pieces, and stew gently in a covered dish in the oven. Should the syrup become too thick during the process of cooking, strain it and let it boil up until sufficiently reduced; add it to the rhubarb when cool.—*New York World*.

On the night of July 1st burglars broke into the county jail at Sacramento, Cal., and plundered it of all they cared to take. Entrance was gained by means of jimmy used on the alley entrance to the stone-breaking yard.