

ounced villages. "In other cases, old towns decayed or Russian agitation in London he could depend not only that there would be not shifted toward nearly built railroads The Jews, however, were not allowed either in the new towns that grew up in their place or in spite of repeated decisions of the senate, in the new streets of old towns. repetition of such attacks on the Jews, but that measures would be taken to generally improve their position in "The 'temporary regulations,' it may be briefly stated, forbid Jews to move into cities and towns where they had

REGULATION OF JEWS.

St. Petersburg, June 29 .- The amend-May 15, 1882, permitting Jews to re-side and to acquire real estate in 101 additional towns within the pale of

THE MCANN MURDER. Asa E. Mitchell Arrested for Com-

JUDGE PERSHING DEAD. Presided at the Trials of The Molly Maguires in Pennsylvania.

property

foomed value

law that makes it possible to evade

tendency of our present tax laws in

ASSESSED VALUATION.

Lot.

44,975

SOME COMMENT.

turning just values for taxation.

premium upon dishonesty.

erence to all rea

the statutes in detail on the subject of taxation in this state, for they are com-plied in convenient form and readily accessible to all. CASH VALUE. general scheme of the law then ts that all property in the state, not exempt under the law of the United States or under the Constitution of this ate, shall be taxed in proportion to

cal and personal: then it further as sumes that it is possible in each case to discover the actual selling value of all the property of citizens and other resibe ascertained, every property referred to above carries insurance on the build-ing in amount equal to more than twice the assessed valuation. Some of them are insured for more than three times their assessed valuation. The buildings alone which have been referred to above, by way of illustration, are valu-ed for tax purposes at \$63,500. The owners say when they insure them that they are worth at least twice that It will not be necessary to quote they are worth at least twice that amount, or \$1,377,000. Their doorned value then would be at least \$883,900. its value as hereinafter provided. Se properties alone then there is a loss for taxation purposes of \$255,409. Many of these buildings return to their n 2506 Revised Statutes of 1898 reads as follows: "All taxable property r assessed at its full cash value. Land owners annually in rentals more than and the improvements thereon must be separately assessed." It is gen-erally held that "cash value." wenty-five per cent of their assessed Valuations are but little higher in proportion to market value in the typ-cal districts of the city. A list of as used in the statute, means, with ref-erence to really and the improvements thereon, and also tangible personal property, the doomed value or what it esidences on Brigham street, the contract price of which ranges from twen-ty thousand dollars to two hundred and would bring at forced sale. Our county asessor reckons this at about 70 per ifty thousand dollars, shows that in cent of the market value of the prop-erty. Granted that this is the true in-tent of the statute, which is very doubtful, it is then a question whether ot a single instance are they assessed at more than lifty percent of the con-tract price. Some of them were built three or our years ago when valua-tions in that part of the city were much lower than at present. Another list of twenty residences, selected from various parts of the city, shows that is listed at anything like its BY WAY OF ILLUSTRATION. n not a single instance is the property It will not be the purpose then, or this report, to take isolated cases or partic-ular property, from which to draw con-clusions, but, by taking the various classes of property as listed for assess-ment, determine whether or not the It will not be the purpose then, of this ed for more than 331-8 per cent f what the owner is asking for it today. In one case, the owner has just refused an offer of \$3,500 for his house and lot, yet for taxation purposed they are valued at \$\$20. Three vacan aluation is high enough even on the basis of the forced sale. It may be nec-essary to refer to the property of par-ticular individuals or corporations, but it is only done for the sake of illustralots in a popular residence district ar-held for \$1,400. The owner has re fused \$1,200 for them within the last hirty days, yet when he pays taxes on In the main, what is true in the them they are valued at \$210. These particular case will be true of all pronare not exceptional cases but represent rty of the class to which reference is average conditions.

It is running in the above cases absolute-ly estope the state auditor from in-terfering in this case, if he were so dispoed, and his duity is made plain, and unless enjoined from so doing. I shall draw warrants' in favor of the judges for the increased salary."

to above carries insurance on the build-and local government.

STREET CAR COMPANY. In February, 1901, the Salt Lake City railway secured a loan on its property, including franchises, of \$500,000. This in was presumably made in order to acquire the property of the Rapid ion the loth of August of the same year, the following street railway pro-

capital stock of \$4,000,000.

pany show that it is incorporated with

August, 1901, the City Trust con

any of New York, made a loan on the

pany, of \$3,000,000. It is not probable that the company making the loan con-

slicers the property worth less than the amount advanced. Trust companies

eldom overvalue property for the pur-

ose of making a loan. There is but

it least five hundred thousand dollars,

With the above data in regard to this

orporation's property, let us turn to its

assessed valuation; including fran-chipes; for 1902, and we find it to be \$460,737. A sum over thirty thousand deliars less than the amount paid for

surposes then it is valued at 12.3 per ent of the face of the Trust company's

morigage and such loans are seldom negotiated for more than two-thirds of the market value of the property. The

anchise, one of the most valuable ele-

ments of the corporation, is valued at fifty thousand dollars. A mere pittance

for the privileges enjoyed under it. In view of the above facts, then, it is not

very low, yet they are unjust when compared to the valutions of some of

OTHER COMPANIES.

The Utah Light and Power company

is incorporated for \$3,500,000, and for

issessment purposes the entire plant i

valued at \$256,625. Multiply its as-sessed valuation by four and offer it to

pany, enjoying all the privileges of

our great combinations of wealth,

rates and unjust

taxation

the Rapid Transit alone. For

usolidated Railway and Power com-

here they march through the ground to a point just south of the band stand where the drill will be given. Immedi ately after the drill the entire audience led by the band, will sing "America" and "In Our Lovely Deseret." An event in which all schools are in-

terested is the amateur blcycle race The winners are to receive as first, sec ond and third prizes for their school one dozen Sunda; school music books one dozen kindag; school music books, one dozen kindergarten chairs, and one quarter's subscription to the Sunday School Union leafiets. The bicycle rid-ers of several of the local schools have had a number of contests during the past week to determine who shall rep-resent his school as the champion, and though the race in the uark among though the race in the park among these champions is an amateur race It promises to be an exceedingly teresting one. This race will start ferred to the Consolidated Railway and 11 a. m. Two baseball nines have been made up from representatives of the Power company; Popperton Place and Fort Douglas Rapid Transit company, schools and will play a game at 10 a. m. In addition to this the Second and Siz., wards will have a contest be-Salt Lake Rapid Transit company, East Bench Street railway, and Salt Lake City Hailroad company. The ar-ticles of incorporation of the new comtween nines made up of old-time pro-fessionals. This promises to be a very The ar-

is causing the local officials to let the grass grow under their feet. While there is no official announcement forthcoming at this time nevertheless it is confidently predicted that next summer will see the Clark road out after the resort business good and hard,

In addition the San Pedro is seeking to acquire the valuable springs adjacent to Black Rock. Every indication points to the erec-tion of a big summer resort on the shore of the lake, with possibly a sani-

tarium and hotel. It is asserted that in addition to the removal of the bath houses and pavilion at Garfield beach to the point selected that a park on there are an experimental to the selected that a park on During the past few days the San Pedro road has had a force of en-gineers at work taking the soundings of will be added.

of the ward Bishopric, the ward work

furnishing the music. Prayer was of-fered by Elder Herbert J. Foulger, and

Elders Henry C. Cox, James R. Smith, Robert Aveson, Wm. Davis, Jos. Feit, Bishops James L. Maxwell of the Twenty-seventh and M. M. Atwood of Sugar wards, and President F. Y. Tay-lor of the Granitz discussion.

lor of the Granite stake, were the speakers. They referred to their long

and pleasant acquaintance with the de-ceased; his acceptance of the Gospel in early days; his trials and struggles; his

devotion to the truth under all circum-stances, his energy and loyalty in the

spread of the Gospel and his undinch-ing integrity to the faith he espoused,

ONE HUNDRED BODIES RECOVERED

Madrid, June 29.-By midnight 100 had- hold s are norribly mutilated. Differences les had been extricated from the wreck of between the civil and military authorithe Bilbao train which was overturned ties rendered the work of rescue more difficult. That many prosperous persons are among the victims is testified to by the great curve time in the second se Saturday night, from a bridge into the Nejerilla river and it is estimated that 50 the great quantity of money collected by the gendarmes, corpses remain in the wreckage. The ney and jewelry

plicity in It.

St. Louis, June 29 .- Asa E. Mitchell, who claims to be agent of a spring water company, has been arrested on suspicion that he knows something of the McCann murder. Mitchell admitted that he was a personal friend of Barrington, who is under arrest charged with the murder and that on June 22 he wrote a note to Barrington which read: "Fred:-I am all right; don't send what I asked for."

The note was signed "Jim." This is the note Barrington received and showed to Mrs. McCann to convince her that the missing husband was out of trouble

Sheriff Mencken, of St. Louis county, into whose custody Barrington was given after the visit yesterday to the stone quarry, where McCann's body was found, developed two important points. He secured from Barrington the statement that he and McCann alone at Bonfils on the night of the murder, June 18, when they had trouble nd that Barrington had several times interferred between Mr. and Mrs. Mc-

Composition of New Reichstag.

Bertin, June 29 .- The two remaining re-ballots on Saturday for members o the reichstag resulted in the election of one Richter Radical and one member of the Bavarian Peasants' league. The composition of the new rejchstag is as follows: Clericals, 102; Socialists, 81; Conservatives, 52; Free Conservatives, 19; National Liberals, 51; Richter Radicals, 21; Barth Radicals, 9; South German Radicals, 6; Poles, 16; Alsatjans, 9; Anti-Semites, 9; Agrarians and Peas-ants' League, 7; Hanoverlans, 3; Danes, 1; Independent, 11.

More Indictments Against Machin

Washington, June 29 .- The district attorney said this morning that the grand Jury would bring today additional in-dictments against August W. Machen and Groff Brothers in the case of Machen for receiving a bribe and in the case of Groff brothers for giving a bribe. These indictments are brought in to cover three additional counts and te put the first indictment on the same footing as the second, which latter in-volved the Lorenzs of Toledo, on the charge of conspiracy to defraud.

Petty Out of It.

New York, June 29 .- Sixteen-year-old "Eddle" Walsh, favorite jockey of Horseman W. C. Daly has been thrown from a race horse which he was exercising near Sheepshead Bay and sus-tained concussion of the brain. The animal had been frightened by the sudden passing of a motorcycle and when it shied and plunged Walsh, who was sitting carelessly upon the saddle, was hurled over the horse's head. His head struck a telephone pole and had he not put out hands to save himself, he might have been killed.

Robert A. Ammon Sentenced.

New York, June 29 .- Robert A. Ammon, attorney for William F. Miller, of the Franklin syndicate, was today sentenced to an indeterminate term in state's prison of not less than four, not more than four and a half years. Am-mon was convicted of having received stolen money from Miller. The maxi-mum penalty for this offense is five years.

specific charge on which Ammon was convicted was that he received \$30. 000 of the money obtained by the Franklin \$520 per cent syndicate. Miller is now serving a 10 year sentence and was the chief witness at the trial. Dist. Atty. Jerome, it is understood, will take steps to secure a pardon for Miller, as he is said to be dying of sonsumption.

Pottsville, Pa., June 29 .- Former Judge Cyrus L. Pershing died today at his residence in this city. He was presiding judge of the Schuylkill county courts during the trial of the mempers of the notorious Molly Maguires, who were convicted and many execut-

U. S. Shipbuilding Co. Case.

not been living when the regulations were issued, to remove from one ham-let to another or to acquire or rent land."

Trenton, N. J., June 29 .- Judge Kirk patrick sat in the United States circui court here today but made no an uncement in the case of the applithe appointment cation for receiver for the United States Ship-building company. A decision will be announced by Judge Kirkpatrick in chambers at Newark tomorrow

CONSULAR APPOINTMENTS.

Albion W. Tourgee Promoted to be Consul-General.

Washington, June 29 .- The following consular appointments arranged by the president before his departure on Saturday were announced by Act. Secy.

of State Loomis today. Albion W. Tourgee, of New York, now consul at Bordeaux, France, pro-moted to be consul general at Halifax, N. S. Mr. Tourgee is the well known author and novelist.

Urban J. Ledoux of Maine, now consul at Three Rivers, Canada, promoted o be consul at Bordeaux. Mr. Le ioux has made a good record in the onsular service, and is notable for his nowledge of the French language and iterature in addition to practical busiess qualities. William Harrison Bradley of Illinois,

now consul at Tunstall, England, pro-moted to be consul at Manchester, England. Mr. Bradley, who has been many years in the consular' service is a

nephew of the late Justice Bradley of e supreme court. William P. Smyth of Missouri, now consul at Hull, England, promoted to be consul at Tunstall. Mr. Smith was a former St. Louis newspaper man, and has been 10 years in the consular ser-Louis H. Ayme, now consul at Guadeloupe, W. I., promoted to be consul at Para, Brazil. Mr. Ayme distinguished

himself by his efficient, intelligent and tireless labor for the relief of the dis-tressed at the time of the Martinhue

Leo Bergholz of New York, now conbe onsul at Erzeroum, Turkey, promoted to be consul at Three Rivers, Canada. George B. Anderson, of the District of Columbia, now consul at Durango, Mexico, transferred to Guadeloupe. Walter C. Hamm of Penna., appoint. ed consul at Hull, England, Mr. Hamn s a well known literary man and edit. a a wer known increasy man and entr-orial writer in Philadelphia. James A. Leroy of Michigan, appoint-ed consul at Durango, Mexico. Mr. Le-Roy has been in the Philippines for several years and was recommended by

Gov. Taft and others, as w Senators Burrows and Alger. as well as by

Jocky Badly Hurt.

New York, June 29.-Sergeant W. E. Petty of the New York police depart. by way of illustration. whose score was the second bes nade by the American team in the In-Description. ernational revolver match agains French experts several years ago, will not be a member of the American contingent in the coming cable contest in Boston, with a French team. Petty was Walker Bros.' Store ... one of the strongest men on this year's team. It is said he has been unable to team. Central Block secure leave of absence from his duties. Atlas Block ..

Severe Earthquake in Persia.

Elizabethpol, Trans-Caucasia, June 2.-A severe earthquake is reported to have occurred at Enzelli, province of Chilan Persia. No details have reached here.

UNDER VALUATION.

Valautions are determined by the county assessor calling upon the prop-orty holders and on view or informa-property and its value. The county as-holders may return a sworn statement to county assessor of the amount of his This investigation leads me to the conclusion that all realty, both in the business and residence districts, is under-valued for taxation. The assessed value of all realty in Salt Lake City for property and its alue. The county as-sessor may modify these statements, but if the person returning the list rethe year 1900 was only 45.4 per the market value as estimated by the census report of that year. One error in listing realty for taxation is in basceives no notice of a change, it is ac-cepted as originally rendered. It is my ing valuation from year to year on prior valuations, without taking into opinion that the oath required in re-turning these property lists should be abolished. In many cases I find the lists are returned without subcribing to the oath. It does not add a dollar monsideration the advance in marks alue in the last five years. The owing table shows the total valuation realty and personalty in the city o the tax roll. It results in debauch-ng the moral sense and is a school of for the past years:

perjury. Our present system, as admin-intered, makes it possible for the Realty and Im- Per-Grand provement, sonality, Total, Year. owners of large amounts of tangible property in our cities to shift the burden of taxations to the hold-189823,265,237 7,149,542 30,414,771 ers of tangible properties. The farmer whose property is all tangible, the man who is scrupulously honest, guardians, executors and trustees whose The above table shows that the valuation of the realty for 1902 was only \$2,265,429 greater than in 1898 or an inaccounts are a matter of public record are all, more or less, affected by any

crease of 9.7 per cent. No one, however, conservative he may be, will contend for The moment that the valuation of Salt Lake realty including improvements has own state and many others, is to put a only increased \$2,265,429 in the last five years.

CORPORATIONS.

After a careful examination of the as-Except as otherwise specially provid sessed values of real property in the business district, of the city, I am con-vinced that the assessed value is in the ed, corporations in Utah pay taxes up property valuation the same as natura persons. This applies to foreign con great majority of cases not more than 50 per cent of the market value. As T porations as well as those organized un der the law of this state. As to som said before, it is not the purpose of this report to take particular properties and corporations, taxed upon property valu-ation, there are no provisions for a tax call attention to them either to criticise or to draw conclusions, but to arrive at upon the corporate franchise, that i upon the legal right to exist an facts which are generally true with ref-erence to all realty in the business disdo business as a corporation. A feel is charged by and paid to the state upon the organization of any business trict. To quote figures at length is tiresome, so let the assessed valuation of the following properties for 1902 suffice corporation, graduated in most cuse according to the amount of the capita stock; also upon the amendment of the Improve orporate articles. R. S. 1898, Sec. 96 ments. Such fees are charged to corporatio 54,000 organized under general law witho 81,000 reference to the method by which the are taxed and cannot be regarded in any proper sense as a franchise tax. Corporations have greatly increase 52,000 125,000 in number in recent years and at the present time a large per cent of the mercantile and manufacturing business 19,500 of the state and a great many othe 195,000 business enterprises are conducted by and through corporate organization. The question now arises whether cor-The above list might be continued in-iefinitely and we should find the same conditions to exist. As nearly as can

porations, paying taxes by the ad valoron or property valuation method, are contributing anything like their just

A long list of juvenile sports with On the 15th prizes for the winners has been made up. The kindergarten games will be given on the play ground just south of the "merry-go-round," the Primary and First intermediate games just north of the circular band stand, and he Second intermediate and Theolog ical south of the refreshment stands These games will be given at 2 p. m Another sport planned for the day which properly belongs to the Butcher little doubt that the consideration paid for the old Rapid Transit lines was union, has been appropriated by the committee. This is a pig-catobing contest. A good-sized, well greased log, as wild as can be found, will turned loose on the grounds, and the man who can catch him by the hind leg and hold him fast may keep him. Headquarters for the general nittee will be established near the re reshment stand, and the time and plac or the chief events of the day will be attesting. A number of school super intendents have already been on the grounds and selected choice spots for headquarters for their schools. Wheth er some other early bird selects the same spot Tuesday morning remains yet to be seen.

surprising that the farmers and small property owners are complaining of the OLD FOLKS EXCURSION. Granted that their own valuations are

Train Will Not Stop Either Going South or Returning.

The committee having in charge to norrow's excursion of the old folks to American Fork, calls attention to the fact that there will be no stop either going south or returning, the previous notice heing a mistake. No tickets for passage will be honored on the Oid the stockholders in cash and they would not deign to consider the prop-osition. Why should not this com-Folks' train. Those desiring to be pres ent at American Fork must go on regular train. Haif rates can be ob-tained for all wishing to attend the feetival. but who are not entitled to go with the honored guests.

REWARD FOR BUBB.

Colonel of the Twelfth May Soon be a Brigadier General.

It is understood in army circles that Col. J. W Bubb of the Twelfth infantry will be made a brigadier-general in August. Gen. G. W. Davis retires. in July, and Gen. Miles retires for age in the following month, necessitating a move up of officers to fill their places. Eight veteran colonels will then be advanced and retired, and Col. W. S. McCaskev of the Twentieth infantry, Col. H. C. Ward of the Fifteenth in-fantry, and Col. J. W. Bubb of the welfth infantry made brigadiers for Col. Rubb enlisted in the Twelfth in intry at the outbreak of the Civil wa a private, and rose to be first lieu racted for the year was only 52-10 ents per ton. That seems to be rather ant. In 1866 he was transferred to close margin on which to conduct Thirtieth infantry and then to the Yourih, with which he served until \$19, being promoted to be major at he outbreak of the Spanish war. He ad his regiment were at El Caney and San Juan hill. At the close of the way he was transferred to his old regiment, the Twelfth, as lleutenath-colonel and out to the Philippines, where he did Col. Euch was made colonel of the

Twenty-fourth infantry in July, 1991, and was transferred back Tweifth regiment, the following August He has four years more to serve and will then complete 46 years of active service. So far he has not lost an hour's duty on account of sickness. The col-ouel ir still in rugged health.

YOUNG WOMAN'S SAD STORY | Sugar ward meetinghouse Sunday, June 28, 1903, at 2 p .m., under the direction

Says She Was Driven to a Life of Same by Man's Perfidy.

A fellow named Fred Barch was arrested yesterday afternoon by Officer Burt on the charge of destroying property, and by his arrest a sad story of a young woman's ruin by the man's perfidy was brought to light. Barch went to a resort on Commercial street and demanded to see a woman there by the name of Gertle Minol. Admittance to her room was refused him and he proceeded to smash everything breakable until the officer arrived and heuled him off to jall. The story of the woman is to the effect that about three years ago Barch

to his devotion as a husband, kindness as a father and genial and lovable dis-position among his associates, striving at all times to make others happy and by his fatherly spirit, being able to at-tract the obliden to his in a second ame to her home in Kansas where she was happily married and by false proessions and misrepresentations induced tract the children to him in a wonder-ful manner. The large crowd from all parts of the city testified to the love and her to leave her husband and children and go with him. He took her to Boulder, Col., where they lived for some steem in which Elder Hair was held. time and then moved to Ogden. The pailbearers were: Samuel Garn, Arthur Cummings, T. H. Robinson, Henry C. Cox, Carl Saim and David P. Anderson, and the grave was dedicated He treated her like a brute and she was forced to leave him. He located her in this city and forced her to give him oney, threatening to do her harm if by Counselor Orson Allen of the Twen-ty-seventh ward. she refused. The woman says she had suffered much from the man and he was the cause of ruining her life.

Mrs. Geneveve M. Burritt, wife of

Horace R. Burritt of this city, died

suddenly at 4:10 p. m. Saturday at her

residence,179 north West Temple street.

cut her face. Medical aid was a called in, but the unfortunate

engineer by professi

AFTER HIS FATHER-IN-LAW. WOMAN'S SUDDEN DEATH. Rich Old Man Leaves His Wife and

Grim Reaper Calls Her Hence Without Elopes With Another. a Moment's Notice.

The frequent case of the irate fatherin-law chasing his son-in-law, was reversed in this city on Saturday night, when C. A. Chrisholm of Spokane, Wash., arrived in Salt Lake in pursuif of his father-in-law.

She went up stairs to write a letter, and was placing a bottle of ink on the table when she lost consciousness, and before help could reach her she had other man's wife, and it is claimed that passed away. The trouble was heart failure, as Mrs. Burritt had suffered the couple passed through this city about June 6. Mr, Chrisholm says his from that for some time. In falling, Mrs. Burritt struck a small table and futher-in-law is a Dr. Evey. Pictures of the run-away doctor were shown to hotel clerks in the hope the might rec-Medical aid was at once ognize the man. was beyond all earthly ald. The funeral

It appears that Dr. Evoy, wife and daughter, Mrs. Chrisholm, were enjoy-ing a vacation in California when the gay old man of medicine fact a young and very pretty married woman. The two then made a get-away and are sup posed to be headed for Chicago. The keen desire on the part of the relatives to locate the doctor and if possible in-duce him to return home, may be accounted for in the fact that Evoy is worth in the neighborhood of \$199,000.

DEATH FROM CONSUMPTION.

Miss Ella Baigess Succambs to Its Ravages at Provo.

(Special to the "News.") Provo, June 20.-Miss Ella L. Buigess died last night at the home of her sister, Mrs. M. T. Johnson of the Second rather an unceremonious manner. The ward, of consumption. The decoused injured girl was picked up by Prof. was born at Garden City, Minn., June Clive and carried into Johnson-Pratt's 4, 1872, and has level in Utah with rela-trug store, where she was promptly atmonths ago she went to California to teach music and returned Thursday The trip is supposed to have overlaxed her strength and the illness which caused her death ensued. The funeral will be held tomotrow, Tuesday, at 10 a. m., from the Adventist church.

The remains of Andrew Transtrom, who died Sunday at the Mental hospital a' the age of about 35 years, were sent of the late John Hair was held in the ' to Hyram for interment today.

The state of the second state of the

will be held tomorrow, with interment at ML Olivet. Mr. Burritt is a well known graduate of Yale, and is a civil MISS HUGHES HURT. Knocked Down By a Delivery Wagon and Badly Bruised. While crossing East Temple street this morning Miss Chara Hughes, a resident of Third street, attempted to dodge a bloyclist and in so doing ran

into a delivery wagon belonging to George F. Brooks & Co., and driven by a Mr. Hardy. The result was that the young lady was knocked down and bady bruised, while a burket of molasses which she was carrying was overturned, the contents besmearing her clothing in



drug store, where she was promptly at-

ended to and afterwards conveyed to

Speakers Testify to His Worthiness and Genial Nature.

her home

The funeral service over the remains

usiness, Express companies doing business this state are taxed only on their tan-sible personal property in the state. This is a mere pittance of all of any express company's property. Thousands of dollars could be added to our tax rolis by requiring a license fee on the basis of gross receipts in addition to the tax on their tangible property. There are

of their tangible property. There are other methods equally as good by which to determine their true valuation for assessment. The United States su-preme court in Adams Express com-pany vs Ohio State Auditor, 166 U.S. 185, took the ground that the situs of

tracted

(Continued on page two.)

Their net proceeds or value assesses for the same year was \$53,236. The ne

proceeds then on each ton of coal ex-

monopoly, be compelled to contribute its just proportion to the support of the state and city government? The franchise of the Rocky Mountain Bell Telephone company for all of Salt Lake county is valued at \$29,257. For the privileges enjoyed by this company, the valuation of its franchise is ridic-ulous; and a valuation of \$29,000 on its real estate and improvements in the county is laguhable to say the least. The Western Union Telegraph com pany pays on \$200 for office furniture in Salt Lake county, and its tota

Salt Lake county, and its tota assessment for the county is \$10,197 The law providing for the assessmen of mining companies on the net pro-ceeds of their mines, may theoretically be a good one, but without a better method of obtaining the true net proceeds it is very easy to evade it and pay only on such sums as the owners may see fit to return. The Pleasant Valley Cont company during the year 1902 extracted 1,004,596 tons of coal.