DESERET EVENING NEWS.

Friday, March 15, 1895.

FOR CONSTITUTION MAKERS.

Here is a Suggestion for You From Representatives of Eastern Capital.

The Effect of Feeling in the Convention Over the California Clause on Taxation of Mortgages.

SALT LAKE CITY, March 15, 1895.

Editor Deseret News:

I notice that the ever-recurring question of the taxation of mortgage debts which has arisen to vex each Territorial Legislature for the past several sessions is now before a committee of the Constitutional Convention. It might, perhaps, pertinently be mooted whether this question is a proper one for constitutional enactment or whether it should not be left or legislative action hereafter, but as the California constitution contains such an article, and as that seems to be the principal model being used in drafting ours, the attempt will probably be made to insert one in it.

I quote the California clause as follows:

Sec. 4. A mortgage, deed of trust, contract, or other obligation by which a debt is secured, shall for the purposes of assessment and taxation be considered and treated as an interest in the property affected thereby. Except as to railroad and other quasi public corporations, in case of debts so secured, the value of the property affected by such mortgage, trust deed, contract, or obligation, less the value of such security, shall be assessed and taxed to the owner of the property, and the value of such security shall be assessed and taxed as the money thereof, in the county, city or district in which the property affected thereby is situated. The taxes so levied shall be a lien upon the property and security, and may be paid by either party to said security; if paid by the owner of the security, the tax so levied upon the property affected thereby shall become part of the debt so secured; if the owner of the property shall pay the tax so levied on such security, it shall constitute a payment thereon in the extent of such payment to the mortgagee thereof. [illegible]

Every contract to either made, by which a debtor is obliged to pay any tax or assessment on money loaned, or on any mortgage, deed of trust, or other lien, shall, as to any interest specified therein, and as to such tax or assessment, be void and void."

Without attempting to enter into the merits of the question as to whether the taxation of local mortgages is a double and therefore unjust tax or not, I would like to call attention to one phase of the subject.

It would be well to compare the conditions prevailing in California where whom we are to model, and those in Utah. San Francisco is to the western coast what, in a larger way, New York city is to the eastern, the money center, and for that, and other reasons, the state of California has never been a favorable field for the operations of the large eastern trust, loan and insurance companies, the local funds supplying the demand. In fact, the savings banks of San Francisco have to lay many loans upon securities in Utah, not finding profitable employment for their funds at home. That state is not a borrowing one and is not dependent upon outside capital for its development. For this reason the question of taxing or not taxing mortgage debts, is there entirely a local one?

With us a different situation prevails. We have our great natural resources of every kind, mineral, agricultural, etc., only developed to a limited extent, and we have not the local funds or means in sufficient quantity to proceed to their development. We must depend upon outside help for this, and with the coming of statehood the tide is beginning to flow our way. The people of Utah have a high reputation in the East for integrity, honesty and promptness in meeting their financial obligations. Several of the largest life insurance companies, whose advent means lower rates of interest and an almost unlimited volume of money, have recently investigated this Territory, are favorably impressed, and some of them have commenced investments here. All these large corporations are compelled to pay taxes upon their assets in the states where their principal office, or headquarters, is located, and if required to pay a tax here, as proposed under this article, it means the payment of a double tax by them. It would be no defense against the levy and collection of a tax upon, say the same held by the New York Life Insurance company, by the authorities of New York city, to show that a tax upon their Utah securities had been paid to the tax collector in Utah. The mortgage would be taxed here and the note of the borrower taxed in New York.

What would be the result? It would be only one of two things. First, either to advance the rate of interest sufficiently to cover the additional tax to be paid here, or, second, to withdraw entirely from Utah as a loaning field.

In my opinion, the second course would be the one usually adopted, for the rate of taxation would vary so widely as between counties, and in those same counties fluctuate so much from year to year, that the companies willing to loan at low rates would not care to take chances on the rate of the tax levy for a term of years.

This question is more vital in Salt Lake and Weber counties than to any others in the Territory. Within their borders are to be built the great cities of the community and the can only be done quickly and to the full measure of our opportunities with money. This we will not have, should the article, in a similar dress, become effective in our Constitution; and while it may diversify adverse our large cities, it must not be forgotten that their prosperity to some extent is reflected to that of every smaller city, town or hamlet in the whole Territory.

I have not attempted to discuss the question as to whether local mortgages should be taxed or not, leaving that phase to others who can handle it better; but if has seemed to me that before taking so radical a step as placing this article in the Constitution, we should consider all the consequences. Once adopted it will require a vote of the people to change it, and it seems to me that if the experiment (for it is a dangerous experiment to our present condition) is to be made at all, it should be by legislative enactment that will, as that it may be changed by subsequent legislatures if found faulty or injurious.

Owing to past peculiar conditions, the framing of our Constitution is attracting more attention, curiosity and closer scrutiny than that of any state for years. The solution of this and other questions will be accepted by the people of this country as deciding whether we are to throw down the barriers and run in the whole world to it, or whether we make the new State indeed "the tree of the Revolution," or prefer to run along in the old ruts whether or not we decide to cap to the East, "You press the button and start the stream of capital this way—we will do the rest."

D.

AN AGED VETERAN.

People of the Third Ward Met to Honor Their Venerable Bishop.

A most enjoyable time was spent in the Third ward meeting house last evening, when the members of the ward with some invited guests assembled to do honor to their venerable Bishop, Jacob Weiler, who had reached the advanced age of 87 years and has been called to be ordained a Patriarch. There were present besides the members of the ward the presidency of the Stake, Elder Samuel Woolley and others.

After the opening exercises, a few remarks were made by Elder Thomas Maycock, who stated that the object of the gathering was to do honor to their beloved Bishop. He had been associated with him in the ministry of the ward for the last thirty-five years, and bore testimony to his integrity to the truth.

A duet was then beautifully rendered by two little girls, after which an original poem was read by Sister Bowen, in behalf of the Relief society of the Ward.

Six young ladies then sang a very touching song.

A sketch of the life of the Bishop was given by Elder Andrew Smith Jr., who represented the Y. M. M. I. A., and the Y. L. M. I. A. was represented by Miss Frank Weiler, with an original paper on the Pioneers.

A song by Elder John Y. Smith was heartily encored.

Elder Angus M. Cannon was called to speak and congratulated the venerable Bishop on the honor he had made and on his call to the Office of Patriarch. He had known him ever since 1849, and could bear testimony to his sterling integrity.

Elder Joseph E. Taylor was the next speaker. He referred to the good example set by Elder Weiler, and to his labors as one of the Pioneers. Was pleased to see him so united while he was able to hold of waiting until he was gone.

After two songs by Elder Stephen Hunter Elder C. W. Penrose and others rose to respect the Bishop for his faithfulness to the truth. He had lived a great many years to honor and integrity.

Elder Samuel Woolley had been intimately acquainted with Elder Weiler since 1841, and had learned to love him.

The choir sang and refreshments were passed around by the young ladies.

Elder James W. Eardley was master of ceremonies, and in behalf of the honored Bishop thanked the people for their good feelings. The house was filled to overflowing and all appeared to enjoy themselves.

Home From England.

Elder Brigham M. Blackhurst returned a few days since from a mission to England. He left this city on April 5, 1892, and on his arrival in that land was assigned to labor in the Manchester conference, where he spent the principal part of his time. His reports having enjoyed his labors very much, but is pleased to be home again. The prejudice appears to be gradually disappearing from the minds of the people and a better feeling is being manifested toward the Elders.

Fifth Ward Entertainment.

There was an unusually pleasing entertainment in the Fifth ward meeting house last night given under the auspices of the ward Relief Society. A varied and instructive program was carried out and an excellent repast partaken of. The best of feeling prevailed among the many who attended, and the occasion will long be remembered.

WADLEIGH ARRIVED TODAY

The New R. G. W. Passenger Official Comes to Salt Lake, His Future Home.

Mr. F. A. Wadleigh, the new Rio Grande Western passenger official appointed by the managers of that road immediately after the acceptance of Mr. Bennett's resignation, arrived in Salt Lake at 1:30 this afternoon, and will make this his future home. Coming his counterpart from Denver, the News of that city yesterday said:

"F. A. Wadleigh resigned his different railroad offices in the city Wednesday and shook hands with friends with whom he has been associated for years past while sitting as assistant general passenger agent of the Denver and Rio Grande road. At 7:30 last evening Mr. Wadleigh left for Salt Lake to assume his duties as general passenger agent of the Rio Grande Western. The departure of Mr. Wadleigh leaves a vacancy in railway circles of Denver which it will be extremely difficult to fill, as he is undoubtedly one of the brightest and best popular railroad officials Colorado has ever known.

Cons After Him.

Deputy Marshal Dyer left last night for San Francisco, bearing a requisition upon Governor Bond of California for Alexander Wilkinson, wanted here for the alleged stealing of certain Weber county bank notes.

That Salt Lake Road.

The news from Sacramento that the senate has passed the Salt Lake bonding bill, and that there are fair prospects that it will go through the assembly early this week, is encouraging, says the Los Angeles Express, and it looks as though the journey to Salt Lake by Los Angeles' new road lacks the narrow begins to fall in the East near fall. There is of course a good deal to be done before even the preliminary of

Highest of all in Leavening Power.—Latest U. S. Gov't Report.

Royal Baking Powder

ABSOLUTELY PURE

first building can be begun, yet the very fact that a road is to be built between this city and Salt Lake will mean great things for Los Angeles this year. It will mean in the first place that Los Angeles proposes to maintain her place as the great railroad center of California, and that all those who are so overwhelmingly situated as some other cities for railroad building, since there are monetary ties to record and assets to store before the section can be reached, yet Los Angeles is not to be deterred by obstacles, but will go on in her march of progress, surmounting difficulties, which only serve to give her more energy and courage to push ahead.

COUNTY COURT'S MOVEMENTS.

A Communication from Territorial Auditor Caine—Miscellaneous Business Transacted.

Yesterday afternoon's session of the county court, Territorial Auditor John T. Caine sent in a communication stating that Collector Lorenzo Snow's charged upon his books with $9,315.11, some being balance due the Territory upon the territorial and territorial district school taxes for the year 1894.

Of this amount the collector claims that he is entitled to a credit of $1,224.36 on account of uncollectable taxes, property twice assessed, etc., which credits, if heretofore allowed by the county court, have not been officially certified and the collector has not had credit for credits until such official certification is filed. If such credits are correct the collector will owe $8,114.05, of which $5,282.42 belongs to the territorial district school fund and $2,831.54 to the general fund. The collector claims that these sums represent the amount of the territorial and territorial district school taxes of 1893, delinquent upon property sold for taxes and bid in by the county, which holds the title, but has failed to reinstate him. The auditor says that it is apparent that a good portion of the property has been redeemed and taxes and costs paid to, up to the time the county has failed to pay the collector the whole or any portion of those tax, which accounts for the collector not paying the auditor. This action, says Mr. Caine, has deprived the district schools of their money and also a number of creditors who are holding territorial warrants of their pay. While the auditor sells the collector responsible for the payment of the money, he says it might work a great injustice to some film to pay money back by the county, and asks the court to take some action.

After some discussion the matter was referred to the assessor and the county attorney.

Upon report of the county attorney Stephen Hays, Gustav Mahlendorf, Wade Clark and J. M. Thompson were allowed to redeem property sold for taxes.

L. C. Warnock was granted a license to sell liquor at Murray.

Selectman Roberts is dissatisfied with the walks leading to the building on the northeast and southeast corners of the grounds, and introduced a resolution that in the opinion of the court they should be straightened so as to conform to the walks, from the northwest and southwest corners. It was referred to the probate judge, who will confer with the mayor on the point.

In order that there may be no question in the validity of the bonds if voted at the coming session, at the suggestion of the county attorney, the judges, appointed by the Utah Commission, to serve at the coming election, were confirmed.

Surveyor Josephs called attention to the Bingham road, which is not a road at all, and asked instructions as to where the line should be run. Referred to Selectman Roberts, with power to act.

Appropriations were made amounting in the aggregate to $649.17.

Again the Copper Plant.

Charles B. Kimball has brought suit in the Third district court against the Salt Lake Copper Manufacturing company to collect $5,000 on a promissory note. The note was executed in favor of E. T. Singer, signed by the Salt Lake Copper Manufacturing company, S. M. Green, president, and assigned to the plaintiff.

WINTERS AND THE DOCTORS.

Another Remarkable Action Brought by the Attorney Named.

Dr. F. S. Bascom recently brought suit against Attorney B. D. Winters to recover $250, alleged to be due for medical services, and the attorney last week filed a $10,000 damage suit against the physician for alleged malpractice. Subsequent to the filing of these actions Dr. S. Hughes, one of the attending physicians, began suit against Mr. Winters to collect a medical bill to the tune of $50, and Winters has filed an answer in which he charges Dr. Hughes with assisting Dr. Bascom in administering to him morphine, poisonous and dangerous drugs, such as extract of ergot. He is also alleged that, against the will of Mr. Winters, and when he was unconscious from such drugs and from blows, he was forced, against his will, to take drugs and medicines which resulted in his serious illness, and if persisted in would have resulted in his death. Winters says further that in the case of Dr. Hughes he was made to suffer great pain, was confined to his bed many weeks, and lost from his business and the enjoyment of health, to the damage in the sum of $5,000, which damages were occasioned by the unlawful interference and meddling of the plaintiff and through his acting and abetting Dr. Bascom.

Winters says that Dr. Hughes's action is immediately certified to the District Justice court from Justice Harvey's court, and that he is awarded damages in the sum of $5,000.

A Compliment.

Denver Union: Judge Hatch has gained for himself many warm friends in the Second district by the upright course of his course and the fairness of his judicial rulings.

TEMPLE NOTICES.

The Salt Lake Temple will close on Friday evening, March 29, and reopen for work on Monday, April 8, 1895.

LORENZO SNOW,
President.

The Manti Temple will close on Friday evening, March 29, and open for ordinance work on Tuesday, April 9, 1895.

JOHN D. T. MCALLISTER,
President.

The St. George Temple will close during 19 and open April 30th.

DAVID H. CANNON, President.

The Logan Temple will close on Friday, the 29th of March and open again on Tuesday, the 9th of April, 1895.

M. W. MERRILL,
President.

Cheap Money.

Water Scrip bought and sold. John C. Cutler Jr., Broker, 36 Main.

Take all your prescriptions to old reliable Godbe Pitt Drug Store.

Dr. Shoemaker's prices are reasonable and his glasses guaranteed.

Miriam Hooks Confectionery under new management of E. L. Lyman & Co. Druggists, 59 East, Second South St., quality raised, price 75c lb., 40c. ½ lb. The only strictly high grade made in West. For sale by all druggists.

Weimer & Co., Merchant Tailors, Are now located in their new store, 23 West Second South. Come and inspect our new Spring and Summer Woolens. "Prices low as ever."

WHEN AFTER YOU examine our Pianos and Prices and you'll be after it. Cutler & Snelgrove Co., 74 Main Street.

Chilblain Liniment always cures cold sores. Prepared at Godbe Pitt Drug Store.

AN OPINION GIVEN.

Recently Mr. J. D. Thomas, of North Dakota, visited the Shenandoah Valley, Virginia, and after carefully examining the country located in Winchester, he writes to Mr. V. Richards, Land and Immigration Agent, Baltimore & Ohio Railroad, Baltimore, Maryland, as follows: "I have been in nearly every state and territory of the United States, and am frank in my opinion that this valley surpasses all other sections in the Union. The lands are low in price, and produce profitable crops. I thank you for directing me here, and which those seeking pleasant and profitable homes to locate in this country."

You will save money by trading with the old Godbe Pitt Drug Co.

Notice to Water Consumers.

Reductions in water rates can be obtained by calling at Metzler's Cafe, 10 West Second South, and getting water cards.

Smoke! Smoke!

At Polley & Sons' Grain Store, 82 E. Second South.

CONFERENCE RATES,

Via Union Pacific System.

Special Rates to Salt Lake City for the Sixty-fifth Annual Conference, April 5th to 7th, 1895, the Union Pacific will Sell Round Trip Tickets to Salt Lake City, as Follows:

From.	Rate.	From.	Rate.
Lorenzo	$[illegible]	McCammon	3.75
Cotton	[illegible]	Downey	3.00
Hawkins	[illegible]	Oxford	4.25
Soda Springs	[illegible]	Malad, Dayton, Gr. Ln	4.00
Green River	[illegible]	Preston, Idaho	4.75
Granger	[illegible]	Franklin, "	4.25
Carter	[illegible]	Richmond	4.25
Evanston	[illegible]	Smithfield	4.10
Almy	[illegible]	Logan	3.50
		Hyde Park	3.50
		Cache Junction	3.25
Park City	[illegible]	Millville	2.75
Wanship	[illegible]	Dewey	2.50
Coalville	[illegible]	Honeyville	2.50
Echo	[illegible]	Brigham	2.00
Hoper	[illegible]	Willard	1.75
Peterboro	[illegible]	Box Elder	1.50
Uinta	[illegible]	Harrisville	1.50
Ogden	[illegible]	Pleasant Green	1.00
Huntsville	[illegible]	Milton	1.00
Syracuse Junc.	[illegible]	Black Rock	6.00
Layton	[illegible]	Great Lake	6.00
Kaysville	[illegible]	Garfield	4.75
Farmington	[illegible]	Lewisington	4.00
Lake Shore	[illegible]	Goshen	3.50
Centerville	[illegible]	Nephi	3.00
Bountiful	[illegible]	Santaquin	2.50
Sunset	[illegible]	Payson	2.50
Bingham	[illegible]	Benjamin	3.25
Terrace	[illegible]	Spanish Fork	2.25
Lucin	[illegible]	Springville	2.50
Lake Point	[illegible]	Mercur	3.00
Garfield	[illegible]	Lake View	1.75
Opal	[illegible]	Pleasant Grove	1.50
Black's Fork	[illegible]	American Fork	1.50
Cokeville	[illegible]	Lehi	1.25
Montpelier	[illegible]	Lehi Junction	1.25
Bear Springs	[illegible]	Saltair	.75
Bear River	[illegible]	Midway	.50
Shoshone	[illegible]	Junction	.50
Raymer	[illegible]	Cove Creek	.50
Lancaster	[illegible]	Scipio	.50
Beaver Creek	[illegible]	Kanosh	.50
Market Lake	[illegible]	Eureka	2.25
Idaho Falls	[illegible]	Silver City	2.50
Beckton	[illegible]	Carbonate	2.50
Pocatello	[illegible]	Cedar Fort	1.00

Selling dates.—From Ogden, Sanpete and intermediate points, April 3d to 5th inclusive, good for return until April 11th, and from all other points April 4th to 7th, good for return until April 11th, 1895.

Arrangements for special train service will be announced later.

D. E. BURLEY,
General Agent Salt Lake.

Water Coal Company sell Lump Coal at $5.00; Stove, $5.50; Nut, $4.50. Clean coal and full weight. Tel. 913.

Have your tools and stoves repaired, or plating, work, or anything repaired that is done by tinsmiths, call at the shop of the undersigned, where you will find the best workmanship at a fair price. Ladies specially invited to call and see tools.

In buying or selling Second-Hand Goods we recommend the I. X. L., 44 East, Second South. Goods wanted.

When Baby was sick, we gave her Castoria.
When she was a Child, she cried for Castoria.
When she became Miss, she clung to Castoria.
When she had Children, she gave them Castoria.

A Humorous Fact.

About Hood's Sarsaparilla—it expels heat, humor and sweeter good humor. A bottle for food is what Hood's Sarsaparilla vigorously fights, and it is always victorious in expelling foul humors and giving the vital fluid the quality and quantity of perfect health. It cures scrofula, salt rheum, boils and other blood diseases.

HOOD'S PILLS act easily, yet promptly and efficiently on the bowels and liver. 25c. 3

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Have your watch repaired at Burbaugh's, 10 McCornick Block.

SHOES SHOES
EVERY PAIR AT A DISCOUNT FOR THIRTY DAYS. MAKE INCREASE STOCK FOR NEW STYLES.
SOLOM O N BROS.
GOODYEAR WELTS ADDED TO OUR STANDARD KINDS. CALL AND SEE US MAKING SHOES AT 18 A MAIN STREET.
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And why not? There's nothing unsafe in our Salt Lake Soap Co.'s Soap. The only possible injury comes from not using it. We carry the best, finest and purest laundry soaps in the world, and their use will keep the skin clean, clear and healthful. Soap is now and the calibers of his society of the week with line in Utah, come to us for the prize soaps, such as 43.Q. Excelsior, etc. It's whetting the appetite to look over our stock of first class groceries, that embrace the products of every clime, with every article not only good, but fresh and reasonable in price.

TWO '95 RAMBLERS.

LADIES' MODEL E. Weight 26 lbs. Price $100.

LADIES' MODEL D. Weight 25 lbs. Price $100.

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