

the entire assessment, if it should deem such a correction necessary. Here is Mr. Gilchrist's argument:

To the Chairman and Gentlemen composing the County Board of Equalization of Salt Lake County, Utah:

Gentlemen—The opinion of the honorable gentleman given to your honorable body which appears in the public prints of this city this morning, stating in round terms that the county Board of Equalization does not possess the power under the law to lower or scale down the general assessment roll of Salt Lake County for the current year, 1890, seems to demand of me a reply; at any rate, I shall make a reply, since I introduced the argument, and in justice I am entitled to thus close the debate.

At the outset it is worthy of remark that this mooted question has thus far been debated in candor. It appears to be an appeal to reason, not prejudice, and hence on let it continue in like mood.

It may be admitted at this point that the statement made by me that the Territorial Board of Equalization, by reason of its non-action, is *functus*, is true, at least the point is not and can not be disputed. It appears also to be taken as granted that the previous argument made by me that the County Board of Equalization under the laws of 1890 possessed a two-fold power, viz:

First—"To determine all complaints made in regard to assessed value of property," and

Second—"And they shall have power to change and correct any valuation by adding thereto or taking therefrom," is also true, since all quote from the same statute and practically in the same language. Hence it stands that the statutory premises are identical.

In the first place, from the letter of the law, if the letter be plain, there is no room left for construction, it is only when ambiguity occurs that construction by courts and other legal bodies is permitted; to construe a law is to make plain that which is not plain, but the door of construction is closed when the language of the law giver is plain. He has spoken and courts and legal bodies must follow, subject to one consideration, viz.: Is the statute constitutional?

Where the room or necessity of their bringing into discussion the decisions of the supreme court of the State of California and the court of appeals of New York, or even Judge Cooley on taxation? They and each of them, debate the question of construction, not the sharp letter of the law. Let us see.

The two cases referred to in the California reports arose out of a conflict between the State board of equalization and a similar county's board, and in order to harmonize the powers of the boards the supreme court had to resort to construction and when examined critically, these cases will be found to be against the principles contended for on the other side of this argument. The New York case is still worse on the same line. It may be remarked

generally if the logic of this New York case be carried out literally there cannot be one dollar's worth of tax collected in Utah this year "by the process of law." The New York case was where the tax roll had not been properly certified, and the collector, when he undertook to force the collection of the tax found himself, in the opinion of the court, "a naked trespasser." Sweet reflection this when imperfect tax rolls creep into the hands of collectors. Again Cooley on taxation is appealed to, page 528. Let us see what he says: "The abatement may be total or it may be partial." "When the tax is illegal one is not obliged to apply for an abatement, but he may contest the tax when attempt is made to collect it. If fraud is charged equity may interfere. And the action of an appellate board is held not to be binding when the board itself has disobeyed the law to the prejudices of parties." It also appears that the records of the board must show affirmatively that the statute has been complied with. Cooley on Taxation, page 530.

But it may be contended that the foregoing does not satisfy the law or the conscience of the board. All legally constituted boards are supposed to be guided by a conscientious and free interpretation of the law; at least this is so until the contrary affirmatively appears. Special pleading or sophistry does not satisfy the conscience of the law, whether the case occurs in court of law or equity. This principle is what Lord Mansfield and Chief Justice Marshall both contended for until they both broke the iron bonds of strict construction, and breathed the spirit of eternal justice and equity into all Anglo jurisprudence.

It is contended that this county board has power "to increase or lower the individual assessments," etc. Indeed, is this so where squared by the letter or reason of the statute of 1860? It will be remembered that St. Paul got old King Agrippa on the hip because he tried him according to the law and smote him contrary to it, and the only way this rascally old king could get out of the dilemma was to send Paul to Rome, where the Emperor made quick work of the poor Apostle by beheading him, and then put him in an unknown grave, if grave at all. It will be remembered that Agrippa told Paul that he (Agrippa) had no jurisdiction, otherwise he would let him off. So peculiar things happened as long ago as the days of Paul, Agrippa and even Caesar. Not less peculiar is this new star in the constellation of the tax statutes, called individual. It must be a meteor in the heavens of the recent statutory construe. The statute says the Board of Equalization shall have power to change and correct any valuation, either by adding thereto or deducting therefrom. Now, does any sane man believe or suppose that any person or lawyer is going to permit the interpolation or insertion of the word individual after the word any? The latter word is generic, and applies to

the whole. It is to be observed that the power of this board reaches to "any valuation," not on complaint, but of its own motion. On the other hand, suppose this board should take up each item in the tax roll and make it individual. If the interpolation and argument be good, then the power of the board is ample to do this and each "individual" would have adequate relief, and there would be no necessity for any one to bow his, or her, head in grief at burdensome taxation, or consult doctors of the law about that magnificent word "individual." This "individual business" can be illustrated as follows:

The scene is Southern Utah. The bishop's account got mixed. All believed him to be honest, but his books could not be made to balance; hence a committee was appointed to examine the fatal accounts and books, and yet the deficiency still existed, much to the annoyance of the good bishop. But the books must be balanced. Hence, the committee seized upon this grand balance idea, and in order to balance the account, they made the following entry:

Credit, by balance cash, which is not on hand and cannot be accounted for \$6,525.65

On the same theory the word "individual" must be struck into the statute to make the argument hold together, and hence poor old Salt Lake county must be made the scapegoat and be beheaded or crucified head downwards.

Men and brethren, such things ought not to be.

FUTURE RETRIBUTION.

It is a noticeable fact that the conviction of an existence and a retribution after death has been inscribed with indelible characters upon almost every human heart. It is felt by everyone who earnestly reflects on the subject, that death can not be the last chapter of the history of human beings. There must be something beyond death.

When we see the righteous Abel slain, and the slayer escape into the land of Nod, living undisturbed in the midst of social pleasures, we feel that the history is not yet completed. Something is to come hereafter. Were this not so, who could endure the present world, where so often virtue is trampled under foot while wickedness seems to triumph? Truly, the condition of affairs on earth would be unbearable were there no life after this, no righteous Judge, no retribution.

The revelations of God, given from time to time upon this important subject, confirm the conviction that there must be a retribution after death. In passages of awful clearness, the wrath of God has been pronounced upon both sin