

EDITORIALS.

DELINQUENT SCHOOL TAXES.

THE following letter has been received from a distant county:

"August 29, 1883.

Editor Deseret News:

For the benefit of your subscribers in this district will you please express your opinion on the following subject: When special school tax becomes delinquent, the list of delinquent taxpayers is sent to the county assessor and collector for collection. On receipt of the list he notifies all the delinquents that such delinquent school taxes are in his hands for collection, requesting them to call at his office before a specified date and settle and save costs. On receipt of this card the taxpayers remit the amount at once to the collector at his office. The question is: Has the assessor and collector the right to add from 75 cents to \$1.25 costs on each delinquent taxpayer? Or when they send the amount of their taxes by mail, has he the right to return the money, demanding 75 cents or \$1 in addition to the tax, for costs, thereby causing an expense of postage or register fee twice to the taxpayer? In the above cases the collector has been to no expense, except one postal card to each delinquent taxpayer and his time occupied in writing them.

I am a disinterested party and ask this information for the benefit of the people here.

Respectfully yours,

SUBSCRIBER."

The school law provides that when special school taxes become delinquent, "a list thereof shall be handed to the County Collector of the county in which such district is located, which Collector shall proceed and collect the said tax in the manner as provided for the collecting of territorial, county and school taxes, etc." The Revenue law provides that the Collector on receiving the abstract roll from the Clerk of the County Court, shall proceed to collect the taxes in this way: First, he "shall furnish to each taxpayer a notice of the amount of tax assessed against him and where and when payable." Second, if the taxpayer neglects or refuses to pay by the time specified, the Collector is authorized to levy upon enough taxable property to pay the taxes and costs, and proceed to sell it under specified regulations. This is the method of collecting the general taxes, and this mode must be pursued by the Collector in regard to the special school taxes, the list of which is placed in his hands for collection.

There is no provision in the law for the addition of any Collector's fee to the amount of the special school tax. If the taxpayer responds to the notice of the Collector and pays the tax at the time and place designated, we see no legal ground for demanding any sum in excess of the tax. But if a levy is made upon property, costs ensue and can be collected as provided by law. We think the law is a little lame in not making special provision for the payment of the County Collector in collecting special school taxes. The inference would be, on taking the school law and the revenue law together, that the Collector would receive compensation for collecting delinquent special school taxes at the same rate as for collecting the general taxes. And this would come out of the amount to be paid into the County Treasury which is to be drawn on the order of the trustees.

This would be very inadequate compensation for the Collector, on account of the smallness of the amounts to be collected for special school tax, and entail loss upon the school district to the amount of the percentage deducted. And thus the delinquent would suffer nothing for his negligence, but stand on the same footing as the prompt taxpayer. This is not just, either to the district, the Collector, or the law-abiding taxpayer. But we see no warrant in the law for mulcting the delinquent until extreme measure are taken and a levy is made upon his property.

The proper way is for the taxpayer to settle with the trustees, after receiving proper notice of the amount of his special school tax and the time for payment, and thus save himself and others needless trouble and expense. Ample time is given for this by the provision of the school law, and the taxpayer who refuses or

neglects to comply with that law does not show himself a good citizen, and ought not to complain if he has to pay something in addition to his tax for his failure to perform his duty. An amendment to the law, providing for the payment of the cost of collection by delinquents when special school taxes are collected by the County Collector, appears to be necessary at the next session of the Legislature.

"COURIER-JOURNAL" ISMS.

"It pleases the Republican press to refer to the result of the Utah election as a Democratic victory. The truth is that Mormons are not unlike the Irishman, who, on landing in this country and being asked his politics, replied that he was 'for the government.' The Mormon belief is in itself a protest against all authority and an open defiance of all good government. Whatever party may be in power will be opposed by the Saints. It will be well to remember in this connection that it was a Democratic Administration which sent a military command across the mountains to awe or whip the Mormons into something approaching subjection to the laws."

The above is from the Louisville Courier-Journal, which has had a good many foolish things to say on the "Mormon" question. It is very absurd of the Republican press to call the Utah election a "Democratic victory." It had no more to do with either of the great political parties of the United States than an election for the officers of a business corporation. Utah has no vote in Congress and no voice in national affairs. Neither is she very likely to have while the law-makers of the country, of either party, remain too fearful of popular clamor to do justice and act by the principles upon which the nation is founded. But the claim of the Republican press in regard to the Utah election is not any more groundless than the charge of the Courier-Journal that "The Mormon belief is in itself a protest against all authority and an open defiance of all good government."

The "Mormon belief" is that the Constitution of the United States was framed by divine inspiration; that the Government of this country based upon that sacred instrument, in supreme in its sphere; that full allegiance to it in that sphere is due from citizens of all classes and creeds; that those who expect the protection of its laws must be obedient to those laws; and that the "Mormons" should be subject to the laws of any and every nation in which they may reside. This is taught and enjoined in the sacred books of the Latter-day Saints and impressed upon them by their leaders and instructors. The fact that we regard the act of July 1st, 1862, and that of March 22d, 1882, as invasions of our religious rights, oppressive and contrary to constitutional principles, does not argue that we "protest against all authority," or act in "defiance of all good government." And the fact that it is common to make such groundless charges does not add to the wisdom of the Courier-Journal or make their repetition less absurd and unfair. Neither does it alter the status of the "Mormon" community as the most law-abiding people on the face of this great continent, which is substantiated by statistics and demonstrated by figures that cannot lie.

It is quite likely that the Saints may find something to object to in whatever party may be in power. There are other people in the same frame of mind. Democrats are not much more free from imperfection than Republicans. If either party does wrong, we think it wrong and are likely to say so. This is one of the few rights left to us. Our people are chiefly Democratic in political proclivities, not from particular attachment to or admiration of any party, but from firm belief in the principles of democratic government, and objection to those encroachments upon popular rights and that enlargement of national powers at the expense of local prerogatives, which the party calling itself Republican has favored and fostered. But we claim the right to oppose what we consider contrary to true democratic-republicanism in any and every party.

The last sentence of the Courier-Journal's paragraph revives memories which are not very flattering to the Democratic Administration referred to. The sending of the "military command across the

mountains to whip or awe the Mormons" was a fiasco to which no prudent Democratic organ ought to allude. It neither whipped nor awe the "Mormons," but halted in the snow, and stayed there until arrangements were made with the "Mormons" to let them in to this valley. It was sent to chastise the people here for offences which they had never committed. The army was sent first and an investigation was ordered afterwards. Federal officers lied about the "Mormons," and the Administration acted on the prejudice thus created and the popular outcry thus evoked, and without stopping to hear the other side of the question, rushed into the folly of the military expedition. When inquiries were instituted the falsehood of the Federal officials was proven beyond dispute, and that army which neither whipped nor awe any one hereabouts returned to the States, after it had cost the country millions of dollars and had laid the foundation for a great national debt. Similar lies since that time from a similar source have produced the special legislation to which we object, and which forms the sole ground on which to base the incorrect charge of lawlessness against the "Mormons." And we have some hopes, if not any very great expectations, that when the Democratic party comes again into power, it will take warning by the errors of the party now losing its grip, and the folly to which the Courier-Journal unwisely alludes, and hear both sides of the "Mormon" question before rushing into overt acts against the peace and domestic rights of a well-ordered and progressive community.

THE TABERNACLE CHOIR EXCURSION.

WE know of no organization in this city that deserves enjoyment or one that secures it better when intending to obtain it than the Tabernacle Choir. It contains in itself the elements for much pleasure, being composed of good singers, some excellent instrumental performers and a host of friendly, companionable and whole-souled Latter-day Saints. It always has a good time on a trip, and the excursion to Echo on Tuesday was no exception to its general rule.

About three hundred persons formed the party, which moved out of the Utah Central depot at 7.20 a.m., and they were very comfortably provided for. Five cars were devoted to their use, three of which were Union Pacific palace coaches with every convenience for travelers, and the other two first-class Utah Central cars. A lovely morning and a swift passage to Ogden made everybody feel cheerful, and a short detention there was not disagreeable. The excursion train pulled out ahead of the general eastern passenger train, and was run up to Echo on the smooth road so that it reached that point by half-past ten o'clock. The sights were duly seen: Devil's Gate, Devil's Slide, the Thousand Mile Tree, the Witch's Rocks, the grand scenery, ever changing as the ascent was made, the bright green foliage, the sparkling river, the verdant slopes, the rocky ridges, the towering heights, the deep green dells and the quiet villages and harvested fields were all enjoyed and commented on, and when the halt was made at the mouth of Echo Canyon, a fine grove belonging to Mr. James Bromley, around which the rapid Weber flows, was hailed with delight as the place for the picnic for which every one was ready.

A plank bridge had been fixed across the river for the convenience of the visitors, and a cooking stove placed in the grove so that those who indulged might have "a comfortable cup of tea." Under the shade of the trees, groups of friends dined together with an appetite highly improved by the pure air and novel surroundings. Then a concert was improvised in which Messrs. W. Foster, C. R. Savage and Evan Stephens and Miss Agnes Olsen sang charming solos. Prof. Weihe favored the company with some of his exquisite violin selections, and Prof. Beesley and his orchestra played accompaniments and instrumental pieces. The choir sang an anthem. Football and other games were played by the agile and athletic anglers tried their hooks with varied success, old friends chatted, the curious climbed Pulpit Rock and brought away specimens,

and all enjoyed themselves until four loud blasts from the locomotive waked the echoes of the everlasting hills, and called the company to the train again.

At half-past four o'clock, after the regular passenger train from the east had passed, the excursion rolled out of Echo on the return trip all feeling under obligations to Mr. Bromley for his grove and courtesies, at whose hotel ample provisions had been made to regale all hungry comers with excellent food at a very reasonable price. Prest. W. W. Cluff and many friends from Coalville, also visitors from Hennefer and other adjacent places favored the company with their presence. The trip down the canyon was hugely enjoyed, the magnificent scenery, showing to so much more advantage than on the ascent, and the shades of evening, just beginning to fall, lending a charm and a contrast to the glorious views of mountain and valley which Weber Canyon so abundantly affords.

At Ogden the special was attached to the regular Utah Central express, and reached this city about 7.45. Nothing occurred to mar the harmony of the excursion, but everything passed off pleasantly and to universal satisfaction. The U. P. and U. C. companies were praised for the princely accommodations afforded the Choir and friends, Conductors Ben Livingstone of the former and Zeb. Jacobs of the latter came in for many encomiums for their courtesy and attention, and Messrs. C. R. Savage and Chas. Smith of the Choir Committee who engineered the whole affair were spoken of with many words of sincere commendation.

The Tabernacle Choir is celebrated all over this great country for the splendid music which it discourses regularly on the Sabbath in the "Mormon" Tabernacle, and is deserving of all the innocent recreation which its members can find time to take. We always enjoy their singing and their company, and hope they will have sweet melody in their hearts and voices in time and throughout all eternity.

POWERS OF THE COMMISSION AND OF THE CANVASSING BOARD.

AN interesting discussion took place on Thursday evening before the Canvassing Board appointed by the Commissioners to count the votes cast at the August election. Judge Harkness appeared in behalf of F. A. Mitchell as one of the Commissioners to Locate University Lands, and showed the right of his client to have the votes cast for him counted by the Board, and to receive a certificate accordingly. The Board, he argued, had none but ministerial powers and could legally do nothing in the premises but count the votes as returned. Col. Godfrey on behalf of the Commission claimed that the Board being appointed by the Commission, had just such authority as that Commission gave to them, which was to canvass the votes for those offices for the election which the Commission had given notice and no others. No election was called to fill this particular office, and any argument in relation to it should be made to the Commission and not to the Board.

Judge Carlton argued that the law of Utah providing for the election of these Territorial officers conflicted with the Organic Act and therefore was void. The election was for such offices as were provided for by law. It was intended that the Commission should supervise this election, and this is what they had done, and were doing.

Judge Harkness replied, contending that the Board was independent of the Commission in its action; the latter having no power over it except to make the appointment, and it transcended its powers in everything wherein it interfered with the duties of that Board.

Several members of the Commission had something to say; Governor Ramsey claiming that the Edmunds law vacated all the offices and gave the Commission authority to regulate the election to fill them, and also to say what offices had to be filled.

F. S. Richards, Esq., quoted the law, demonstrated the fact that it is only the election and registration officers that are vacated by the Edmunds act, that the Commission had no power to designate what offices were to be filled, because that

was provided for by law, and they could only act within the law; that this argument—he appearing for R. W. Clayton, for whom votes been cast as Territorial Auditor—was properly addressed to the Board, the Commission having no authority in the premises; and that Board had no right to go behind the returns for anything, but simply to canvass the returns and give certificates to those who had been elected. Then it was for the persons who held the certificates to steps to secure the offices if they were opposed. To decide whether an Act of the Legislature was valid was no part of the powers of the Board or of the Commission, it was clearly judicial.

The matter was taken under advisement until Friday morning, and to-day the count being finished this matter was taken by the Board and voted on, Messrs. Riter and Dunn voting for the counting of the votes for the Territorial offices, and Messrs. Harkness and Margary against. Mr. Thomas the chairman gave the casting vote against the count, and so it was made.

We have not space to-day to take up this subject on its merits, but we have no hesitation in saying that, of the duty of the Canvassing Board to canvass the returns which came to them there can be no reasonable doubt. In reference to the question of the validity of the Utah law providing for the election of the officers alleged to, much may be said on both sides. But the Edmunds law clearly and unmistakably defines the powers of the Commission and of the Canvassing Board, and gives them no judicial authority whatever, and no right to determine the validity of a law of Utah any more than of an Act of Congress.

WHO ARE THE LAW-BREAKERS?

THE discussion which took place before the Canvassing Board in reference to the counting of votes on for Territorial officers, ended with the decision that no such count should be made. The matter was settled as far as the Board was concerned. But the principles involved in the dispute are still subjects for public debate and ought to be generally understood.

It is well known that the office of Commissioners to Locate University Lands, Territorial Auditor and Territorial Treasurer have been made elective by the people. The Auditor and Treasurer were for many years elected according to law, by the joint vote of the Legislature, but at the session of 1878 those offices were made elective by popular vote, as the offices of Commissioners to Locate University Lands had been since 1859.

In giving notice of the appointment of this year the Commissioners appointed under the provisions of the Edmunds Act took to declare the laws of invalid which made these offices elective, and therefore they did not announce them among offices to be filled. The Territorial Central Committee of the Party took a different view of that entertained by the Commissioners, and were sustained in opinion by the best legal talent of Utah. Considering that they had the right to vote for these territorial officers if they chose to do so, they asked the Commission whether they held that the placing the names of persons to fill these offices upon the general ticket would violate the ticket. The Commission replied that it would; that not would such votes be not counted, the Territorial officers nominated they would be rejected altogether, and thus the votes upon the ticket for county and precinct officers would be cast out. It was then decided that the names of nominees for Territorial offices should be placed only on a few tickets, enough to elect them without endangering the votes for the other officers. It was the counting of the ballot containing the names of Territorial officers that was under dispute before the Canvassing Board.

We claim that the Commission took improper ground throughout the whole proceeding. In the first place that body had no right to decide upon the validity of a law of the Territory. The proof of this is in the ninth section of the Edmunds law. Here it is:

Sec. 9. That all the registration