EVENING NEWS AT POUR O'CLOCK.

PRINTED AND PUBLISHED BY THE DESERET NEWS COMPANY

CHARLES W. PENROSE, EDITOR.

Thursday, . .. June 28, 1883

FUL.

need it nearly as much.

matter, and the application of the

SUPREME COURT DECISION.

Z. C. M. I. VS. D. J. HOLLISTER.

CO-OPERATIVE SCRIP NOT TAXABLE

In the Supreme Court of Territory

of Utah.

O. J. Hollister, Defendant and Appellant.

The plaintiff in its complaint al-

the decision of the Supreme Court adopted in the business part of town WE publish to-day the full text of of this Territory, in the case of Z. C. to the neglect of other parts that M. I. against O. J. Hollister, Collector of Internal Revenue. We are not informed in regard to the system recommended by the gratified to see that the position taken by the Deserred News on the important questions involved in this cause has been assumed by the Supreme Court in its ruling. We claimed from the first that the due bills issued by Z. C. M. I., the Brig. bills issued by Z. C. M. I., the Brig. in other places, its comparative the return made by the plaintiff to the defendant as the United States and other establishments in this wants of this city, but also the question of the District of Utah and Territory, designed for the financial benefit of the people, were not "note" in the meaning of the revenue law, were not used in general circulation as money, but were simply issued for the convenience of the institutions in which they passed

culties among the employees. This case when it is finally settled will no doubt restore to Z. C. M. I, and the other institutions which have been robbed of many thousands of dollars, the cash forced from them through the greed of an overofficious official, with interest from the date of collection. It may be expected that the case will be taken up to the court of last appeal, but this will only delay the issue and pile up the interest. There is scarcely a doubt that the Supreme of this Territory solely for the pur-Court of the United States will sustain the ruling of the lower courts, for the facts and the law are all the acting collector of Internal Rev. clear and pointed in favor of the de- enue for the United States.

current, to facilitate business, save

bookkeeping, and avoid many diffi

affected by this case. The blow in merchandise, and also as a means simed by the Collector at our local duce, which it was agreed should be The material question in this case industries and commercial interests paid for in merchandise, and that is, in what sense did Congress use fell more heavily upon the Coopera- they were not made, or used, or the term note in this sect on? tive concerns at Brigham City and crippled them more seriously than day of July, 1878, the United States any other. The grabbing of about ten thousand dollars illegally and mali- set down to and assessed against the ment. was a nice haul for the collector but persistence and money to get back the funds thus obtained, but these will all be brought to bear and the triumph must come.

No one who reads the opinion de the justice are on the side of the made he, the defendant, as such col- to this matter. Cooley on taxation plaintiff, and the other institutions sufficient of plaintiff's property to affected by the raid upon their treaspay said tax; that while defendant the statute is so obscure as to cause uries, which seriously affected was so threatening to sell and about doubt as to the liability of an instrument of them, and had no justification to sell the property of the plaintiff, ment to taxation, the construction the plaintiff under protest and with is in favor of the exemption, betion in law or necessity.

## A MUNICIPAL NEED.

THE petition to the City Council of the citizens' committee appointed and sale of plaintiff's property as threatened by the defeddant, paid to the defendant the amount of said taxes, tho sum of \$10,000. That on the root of a great danger. We hope the council committee to plaintiff in due form of law made its necessarily negotiable and payable whom it was referred will give it appeal to the Commissioner of Inter- in money. They are intended due consideration, and construct an ordinance covering the ground laid out in the petition. One thorough ordinance, regulating the atorage of all kinds of explosive substances and reducing the permissable quantity to the smallest amount compatible with commercial necessities, would be far preferable to those ordinances now nominally in force which, so far, have been rather unsatisfactory.

When such an ordinance has been grepared, thoroughly considered and duly enacted, it must not be allowed to remain practically a dead letter.

A note of this description made and out payments and payments were made upon the said alleged merchandise orders, and upon no others, and for the use and circulating medium, is clearly within the statute and taxable; but that by reason thereof there remains due and owing to the plaintiff from the defendant the sum of \$9,500, with interest theseon. The defendant in his answer alleges that the orders described in the complaint were printed on good padue consideration, and construct an

to remain practically a dead letter.

The unflinching enforcement of the law makes England great, safe and orderly. The fallure to execute the law in so many instances is one of the most "powerful weaknesses" of the most "powerful weaknesses" of the most "powerful weaknesses" of the American system. Better repeal a statute or an ordinance than allow it to remain a mockery upon the record. A few plain laws vigor-ously enforced are far better than a whole library of enactments which the public may treat with disdain or or as a means of convenience in ex-

whole library of enactments which the public may treat with disdain or easily evads.

A little closer and mere rigorous action on the part of the executive officers of this municipality, in the application of ordinances that have been on the book for years without any great attention, would not be appreciated perhaps by those who ignore them, but would meet the approbation of the great msjority of the citizens.

THE EEWERAGE QUESTION.

THE Mayor has very properly called the attention of the City Council to the need of some better sanitary regulations, and especially to a system minimum of contents of convenience in explosions of convenience; and upon information and belief, says that during the months of Cetober and the purpose of paying its employees of the purpose of paying its employees of the produces and upon information and belief, says that during the months of Cetober and the form and belief, says that during the months of Cetober and the purpose of paying its employees of the purpose of conventence in the purpose of the purpose of paying its employees of the purpose of conventence in exchange for produce; and upon information of the executive for months of Cetober and upon information and upon information of the satisfaction and upon information and upon information

the attention of the City Council to the need of some better sanitary regulations, and especially to a system of sewerage which, in his opinion, is adapted to the wants and circumstances of this city. The evils he complains of are generally admitted, and those whe have hitherto opposed attempts to establish the sewerage systems of the large cittee are, we believe, as anxious as any one to learn of some feasible remedy.

The methods adopted in the great centres of population are altogether cout of the question for Salt Lake. City as well as in other places in the corporation hopelessity in debt, went if power were obtained from the Legislature and the estimants to plunge into the financial vortar. Then the outlet for sowerage is a very grave question. Where would you empty the waste and sith drained from the very broad area of this thinly populated places in location of this thinly populated places in location of plantiff were the sense of this thinly populated places in location of the lesses and other American cities, large and swiftly flowing streams bear away the volume of liquid, resume to the contract of the contract of the complete and other American cities, large and swiftly flowing streams bear away the volume of liquid, resume to the contract of the swiftly flowing streams bear away the volume of liquid refuse to the more or some great lake, and thus remove the numbers beyond eight and under the direction of the pro-

or else per officer of the United States gov- City Anditor's Quarterly Report

an expensive system of de-odorization is employed to render innecuous the floods of dedeleterisus matter. We have no and correct copies of all the instruments taxed, as for, or on account of the use of which, the assessmaterial in this neighborhood. We are in a depression, not on an ac- sought to be recovered in this action clivity, and what slope our location affords, is not such as would carry off the drainage of the city so as to rested its case. be out of the way of doing injury. The following is a copy of one

To carry it into the Jordan would the instruments:

be folly; the flith would be convey- No. 318.

- BALE LAKE CITY, Oct. 16, 1876. ed lust far enough to create a worse Pay David O. Calder or bearer Five Dollars nuisance than any now complained of, and the system could only be in merchaedise at retail. TO H B. CLAWSON. G. H. SHELL.

It was in open court agreed by counsel for the respective parties that the only questions in dispute We are not informed in regard to were: 1. Whether the instruments, tion of the disposition of the refuse offered to prove: 1. That these instruments were issued by plaintiff, drawn upon one of its officers, and system to all parts of town that need that they were used for circulation and paid out by plaintiff. 2. That they were need for circulation, and paid out by plaintiff as money. 3 That they were used by the plain-tiff and paid out by the plaintiff as money. 4. That by reason of the money. That by reach of the circulation and use of these instruments by the plaintiff, they displaced to a large extent the currency of the United States, to all of which offers the plaintiff objected, and the objections were sustained by the

At the request of the plaintiff, the defendant objecting, the ccurt instructed the jury to find for the by the plaintiff -with interest. To which instruction the defendant at the time excepted. The verdict was in compliance with the instructions. Judgment was entered aceges that it is and was at the times cordingly. Motion for a new trial therein mentioned a corporation orwas filed, and overruled—and appeal ganized and existing under the laws

taken to this court. pose of carrying on mercantile business. That the defendant at and during the same times was and is ment was made: "That every person, firm, association, other than national bank associations, and That in 1876 the plaint ff made every corporation, state bank, or state banking association, shall pay certain mercantile orders of the de-We shall be more glad on account nominations of \$1, \$2 and \$5, which of the Brigham City Institution were used in paying its employees than for any other establishment who were willing to take their pay circulation and paid out by them." in merchandise, and also as a means Supplement to Rev.St., vol. 1, 1874-of convenience in exchange for pro-

clously from the laboring people, who held stock in that co-operative institution on which they chiefly despended for labor and a livelihood, pended for labor and a livelihood labor and a livelihood labor and a livelihood labor and a livelihood labor and a live was a nice haul for the collector but November, 1876, and between the include other property, which is not found correct.

a shameful exercise of undue au- 30th day of November, 1876, and the thority. It will take time, patience, 1st day of June, 1878; that the list by its language. A citizen about to Hen containing said assessment was by said commissioner of internal revenue placed in the hands of the decrease of ordinary judgment and fendant, as such collector; that the discretion to know with reasonable defendant on the 7th day of certainty what his obligations under August, 1878, as such collector, deceisting laws, as a tax payer may livered by Judge Twiss, and conment of the aforesaid tax, assessed curred in by the other justices, can help seeing that the law as well as

> notice then and there given by it to cause a tax cannot be imposed with-the defendant, that said tax was erroneeus and illegal, and that suit by the plaintiff would be commended. There are many ined against the defendant to recover struments properly called notes, but the same and to prevent the seizure in matters of commerce the word

> nal Revenue to have said sum assessed against and paid by the plainwork of money in business transtiff, refunded. That said Commissions, and on a day therein name

To the Hon. the Mayor and City Council of Salt Lake City: GENTLEMEN - Herewith I respectfully submit to your honorable body a report of the receipts and disbursements of Salt Lake City Corporation, for the quarter ending May 81st,

Receipts during Quarter: 

Disbursements during Quarter: Street Improvement \$ 5,584 87

Jordan and Salt
Lake City Canal.

Lake City Canal.

Hrigating Water.

Puretase of "City
Bospita" Property
Fire Department.

Profit and Loes, Interest, Liscon nt, etc.

Liberty Park.

Prison Expense.

Water Works.

Water Works.

Water Works.

Artesian Well.

Expense — Stationery Printing, Court
Cos's, etc.

Attorney's Salary—
including coursel.

Police Justice's Salary—
including coursel.

Police Justice's Salary—
including olerk. 748 15 729 00 600 00 Treasurer's Salary. License Collector's Salary.... Clerk's Salary..... Supervisor's Salary. Chief Engineer Fire Department and Superintender Water Works' Sal

200 00 Land — purchased
Let Street purposes
Dog Tax — Expense
of Collection.......
Washington Square
Sidewalk Improve-130 00 45 00 in Police Court...... Quarantlae..... Fourth Market District—ground rent. Tenth Ward Fquare Pioneer Fquare. Estras Pound... Balance in Treasury at

close of bus May 31st, 1883. Respectfully submitted, HaBhR M. WELLS. Auditor's Office, Salt Lake City, June 1st, 1883

> Presented to the City Council, received and eferred to the Committee on Finance. Examined by Committee on Finance, compared with the books in Auditor's Uffice and COMMITTEE ON FINANACE. HENRY DINWOODRY, Chairman.

Endorsements.

\$33,288

Reported back to the City Courcil by the Council to the receipts and disburrements of Salt Lake City Corroration, for the quarter ending. May 31st, 1883, accepted as such by the Council and ordered to be published in accordance with the requirements of the City Charter.

TERRITORY OF UTAH, Salt Lake City. 88 This is to certify that the foregoing is a full, true and correct copy of the report of the City Auditor for the quarter ending May 31s', 1891, and the action of the City t ouncil thereon, as appears of record in my office. In testimony whereof, I have hereunto set my hand and affixed the Corporate Seal of Salt Lake City, this 27th day of June, A. D., HEBER M. WELLS, Recorder

HAVERLY'S SALT LAKE THEATRE.

The Fashionable Event! - COMMENCING -Tuesday Eve., June 26th, Every Evening during the Week and

The Distinguished English Comedian MR. CHARLES WYNDHAM

And his Unrivated Comedy Company from the CRITERION THEATRE, LONDON. THURSDAY EVENING,

BRIGHTON

Box Coles open Monday, June 25th, at 10 a.m. No Fxtra Charge for Reserved Seats. Doors open at 7.15. Uverture at 8.15. FRIDAY EVENING. PINK DOMINOES.

NOTIOE. A LL PERSCAS OWING THE FIRM OF A corensen & Carlquist, will please call and sattle the same as C. C. Asmusson's jewelry store, 60 and 62, Main street. SOR ENSEN & CARLQUIST.

Twelfth School District. NOTICE IS HEREBY GIVEN TO THE Registered Votors of the Twelfth School District, Sait Lake County, Utah Territory, that a meeting will be held in the School House of the above-named District on Monday, July 9th, 1883, at 7:30 o'clock p. m., for the purpose of elegting One Trustee for the smuling term of three years, receiving the smula report of the Trustees and transacting such other school business as may be proper and necessary.

Salt Lake City, June 29th, 1863. School Notice.

THE REGISTERRO VOTERS OF THE Eighth School District, Sait Lake County, Utah Territory, notice is hereby given that a meeting will be he d in the School Bouse of said District on Monday, July 5th, at 7:20 p. us., for the purpose of cleaning One Trustee for the ensuing term of three years, and to

JAMES SHELMERDINE, S. W. ALLEY, CHAS. B. TUCKFIPLD, Salt Lake City, June 28th, 1988.

NOTICE THE LEGAL VOTERS AND TAXPAYED OF the Streemth Pohool District, Sait Les of the Streemth School District, Sait Les of the Unit. Unit. Sre hereby notified that a most of the Control of the ing will be held in the school-house of me different, on Monday, July 9th, 1888, at 7 30 ml., for the purpose of electing one Truste to serve for the ners of three years, and on Trustee to serve for the 'insupplied form Trustee E. Schoenfield, resigned; to receipte the seport of the Trustees for the my year; to determine what per cent. of the school purposes 5 the years 1883-4, and to attend to any oth bestiness that may come before the meeting Patter Gillerspire.

JOS. W. SUMMERHAYS,

GEO. E. BE ERY.

Sait Lake City, June 27th 1865. NINTH SCHOOL DISTRICT

EMIL RESD.

will be found, on trial, to be the most easy, natural and comfortable aperient obtainable. For sale everywhere.

A Voice from the Ruins

WITH GREAT EFFORT AND AT MUCH, peril, we st consider in saving our Job Printing Press and Types from the Great Fice of this Mcraing, we respectfully solicit a LIBERAL SHARE of jour kind patronage

But Not Dead Nor Broken!

ALL KINDS OF EXECUTED PROMPTLY AND WELL

GIVE US A CHANCE TO RISE. Live and Let Live

Satisfaction as to Prices and Quality of Work Guaranteed.

Contributor" Building, One

door North of Z. C. M. I. Thurs ay, June 21st, 1888. WARTED.

A LARGE QUANTITY OF QUAKEN Asp delivered at the Match Factory. For particulars apply to the Match Factory, Northwest or ries of Second Ward, or at the took burdium Company's Store opposite Valey Pouse.

HORSES! HORSES! I HAVE A PEW HEAD OF

CHOICE YOUNG HORSES FOR SALE!

ALMA PRATT.

West Temple St , 2 miles South of Temple Bleck.

Salt Lake County, U. T.

THE COUNTY COURT OF BALT LAKE County, U. T., will meet as a Board of Fqualization, at the County Court House, in Sant Lake City, on Wednesday, the 18th day of July, A. D., 1863, at 10 a. m., for the purpose of determining complaints in regard to the assessed value of any propety as listed upon the Assessment Roll for the current year for Territorial. School and County purposes and also for the hearing of annihilations. poses; and also for the hearing of applications for the remissions or abstements if taxes of any insane, id or is, infirm or indigent person, as by law provided.

By order of the County Court.

County Clerk, Salt Lake Co., Urah. Salt Lake City, Utah, June 23d, 1883. d s & w td

FIRE! FIRE

"A High Private in the Rear Rank."

TO OUR MANY PATRONS

ON ACCOUNT OF THE GREAT beat, the Merchandise Department the ART BAZAR is removed to the in the Hooper & Eldredge block. The In the Hooper & Eldredge block. The Photographic Department, in charge of Mr. Raiph Savage, has also been transferred to John Olsou's new gallery, on Commercial street. Persons having paid for portraite in advance at the old stand can have them retaken after July 4th, free of charge. No pains will be spared to keep up the standard of excellence hitherto maintained. Raily! Raily! A new series of views will soon be taken. Nothing was saved from the upper part of the Art Bazar. of the Art Bazar.

HAYNES & SON STEAM BOILER MAKERS,

C. B. PAVAGE.

MAS & BIL TAMES, CRELERS, SETTLES, PARS, ETC Shop, By Blocks Eggs of Beyot, O. Box, 826, SALI LAKE CIT

eneral Repairing Done Promptly ALL WORK GUARANTERN.

Clothes Washing



EUREKA"

WHINGER.

CAN BE DONE EASY BY MY NEW SYSTEM OF WASBING. served of the desire

> DAVID JAMES and is prepared to do Plumbing and Steam Fitting on the vary in at improved plans as adopted by Restern Cities, and solicits the continued patronage of the cities of this city and vicinity.

> > DAVID JAMES is also prepared to lay Water Pipes from the Water Mains on short notice.

Finest and most com. Our Whole ALLAS, Political Properties of the Properties of We have now on Clothing ever BOYS CINITALING OUR Stock

GEORGE HAMLIN. RETAIL Store HOUSE & SIGN PAINTER. AND GLAZIER.

PARTI COLORING A SPECIALTY. Shop, South Temple St. in rear of F Adams & Sons, Half Block West of the Valley House.

SALT LAKE CITY.

156 tf

CHAS. W. STAYNER, Attorney and Counselor-at-Law. LIAVING HAD AN EXTENSIVE BK-

Probate Judge's Office.

He is also a Notary Public and Land Lawyer Office, Main Street, Salt Lake City, U. T. Box 567. THE FAMOUS

BUTTER Made in from

one-and-a-half to three Minutes. A Thermometer furnished with each Churn. For Sale by H. B. CLAWSON.

BALT LAKE CITY.

is Sole Agent for the Jackson Ventilating Grate and Fire on the Hearth Grates, Stoves and Mantles

DAVID JAMES s Sole Agent for the Otto Silent

DAVID JAMES is Sole Agent for the Garry Iron

DAVID JAMES Is So's Agent for the Haxton, H. B. Smith and W. H. Warner's Steam Heating Apparatus.

DAVID JAMES Is Sole Agent for the Hartford Glass Water Closet, and keeps in stock the Hellyer, Hygeis, Zsnes, Jennings and White's Sault: ry Closets, all of which are first class.

DAVID JAMES Keeps in stock the latest improved Plumber's Materials to be foun in the Eastern Marke's.

DAVID JAMES Has in stock the latest designs of Gas Fixtures, selected personally

while in the East the past winter. DAVID JAMES

Has in stock a large supply of Iron Hose and Lead Pipe, Pumps and DAVID JAMES

Has in stock a large assortment of Tin Plate, Sheet Iron Roofing and Galvanised Sheet Iron, and is prepared to do all kinds of Tin, Cop. per and Sheet Iron Work. Stove Furniture a specialty.

Has a large force of First Class Plumbers, Steam and Gas Fitters.

WHERE YOU CAN FIND A FINE STOCK OF

CLOTHING.

HATS AND CAPS. BOOTS AND SHOES

Gents' Furnishing Goods,

NEW AND NOBBY

AT RETAIL AND WHOLESALE.

THOS. W. JENNINGS,

86 and 88 East Temple St., SALT LAKE CITY



WHOLESALE AND RETAIL

NEW DRESS GOODS From 71 Cents up. NEW PRINTS, 5 Cents Up. AGENTS DEMOREST'S RELIABLE PATTERNS ES, O do Choice Pocket English HOL and M Table SALE Unc AND DAY & CO. AGENTS ORANGE RIFLE AND BLASTING POWDER. Try our Rectangular Churn and Gilt Edge Butter Maker THEY ARE THE BEST IN THE MARKET.