tiful city of Logan, Utah, where Mor-mons and Gentiles have equal chances and privileges in the education of their children.

children. "My brother farmers of St. Joseph county will scarcely believe me when I tell them of the farming possibilities of Utah and south Idaho,but seeing is be-lieving. For example, of hay, timothy and clover, they raise per acre four to six tons each year, duting two crops per year; alfalfa from five to eight tons per acre each year, cutting three crops per year; wheat from 40 to 65 bushels per acre; barley from 65 to 80 bushels per acre; optatoes 350 to 500 bushels per acre; sugar beets 25 to 30 tons per acre, and fruit of all kinds in great abund-ance. They have been known to sell and fruit of all kinds in great abund-ance. They have been known to sell from \$10 to \$15 worth of cherries from a tree, and 100 trees to the acre; strawherries from two to there hun-dred dollars per acre. One owner of 200 apple trees has for years gathered an average of 1,000 bushels of apples per accepting an average price of \$1.50 apple trees has for years gathered an average of 1,000 bushels of apples per year, receiving an average price of \$1.50 per bushel. Another farm of six acres has yielded an income of \$3,000 per year for small fruits, and another ten acres of apples has yielded as high as 40 bushels to the tree. For land near Sait Lake, renters pay from \$15 to \$25 per acre rent, for raising vegetables for the market. The size of farms is from 20 to 160 acres. All farmers have more or less stock,cows and sheep. They have the finest looking cows I ever saw,with prosperous creameries every few miles. Many fortunes have been made in sheep which graze in the mountains in the summer and are brought home in win-ter to eat up the crops of hay harvest-ing.

ter to eat up the crops of hay harvest-ing. As I looked Into the harvest fields here, it carried me back to my Ohio home, wher you see brothers and sisters side by side in the hay fields, as I have n:yself seen my own brothers and sis-ters in years gone by. Here is a valley 200 miles long, 12 to 49 miles wide, that can produce and does produce the possibilites mentioned. And in addi-tion to this, there can be seen as a side issue some of the greatest producing mines in the world. There have been thirty millions of dollars paid to stock-holders in the mines of Utah. Fifteen mines alone paid in 1896 nearly \$2,-000,000 in dividends. I understand the possibilities for safe investment of ca-pital in mines are nowhere so good as in the mineral belt of Utah. "Lumber costs from \$12 to \$15 per 1,000; brick. \$6 per 1,000. Utah was never known to have a cyclone, or a death from sunstroke or excessive heat. An attraction to visitors is the bathing pavilion is built out into the Lake a mile and a half from shore,and at times

Fince of Great Salt Lake, perhaps the roost famous in the world. The bathing pavision is built out into the Lake a mile and a half from shore, and at times d. ying the warm season not less than 5,000 men, women and children are to be seen at one time, floating at will on the surface of the water, which is so strong with salt that sinking is im-rossible. Utah Lake is another beau-tiful body of water, covering 150 square miles Its waters are fresh and abound with black bass and other fish. "In conclusion, will say to my brother former, don't sell your farms and go to Utah on the strength of what I have said, but go and see, and you will be shown more than I have told you. These thrifty Mormons will not only show you handsome women and kots of them, but they will show you also and sell you a ten-acre farm which can be farmed on both sides, making 20 acres you can get for ten. "Seeing is believing;" go and see 'Yours respectfully. J. M. STUDEBAKER."

Private Bartlett of the Twentleth Kansas regiment, who died of spinal meningitis on Wednesday, has been huried in the National cemetery at the Presidio, Cal.

## MAY CAUSE LITIGATION. 1 MAG

An opinion was promulgated from the attorney general's office Friday, which will be of interest to taxpayers generally, and which may lead to some litigation. It is addressed to the State board of equalization, and its salient points are as follows: "You ask to be advised as to whether you have power if necessary for the

points are as follows: "You ask to be advised as to whether you have power if necessary for the purpose of equalization, either to raise or lower the total valuation of a par-ticular class of property in a county after the same has been fixed by the county board and assessor. You have directed my attention to the provisions of section 2686 R. S., which provides that, when after a general investiga-tion of the board the property is found to be assessed or below its full cash value, the board may, without notice, so determine and must add to or de-duct from the value of the real estate, improvements on such real estate and personal property, except money, such percent respectively as is sufficient to raise or reduce it to its full cash value, and ask whether under the provisions of this section you would have the power to raise or lower the valuation of real estate in a city or town without raising or lowering, as the case might be, the valuation of acreage or farm property. "Second: As to whether or not you property.

property. "Second: As to whether or not you have the power to raise or lower, as might be found necessary, for the pur-poses of equalization, a particular class of personal property such as sheep, without affecting the valuation as fixed by the county board and county as-sessor of other classes of personal property." The attorney general then reviews at

The attorney general then reviews The attorney general then reviews at length the various sections of law bear-ing on the subject, quotes the State Supreme court decision in the case of Salt Lake City vs Armstriong, and af-ter expressing the view that the Su-preme court did not intend to restrict the State board so that it could not raise or lower the assessment of one or more classes of property, concludes by saying:

saying: "If the board should determine "If the board should determine that real estate in any county which had been divided into two classes, that is, acreage or farm property and town lots or city property, as is clearly contem-plated in section 2584, that either of these classes had been properly valued, while the other had not, that it could raise or lower the classes so erroneous-ly assessed without changing the valua-tion of the particular class or subdi-

It assessed without changing the valua-tion of the particular class or subdi-vision that had been properly assessed. "Again, if personal properly has been classified and horses included in one class and sheep in another and the classified and horses included in one class and sheep in another and the State board should find that the sheep were assessed too high or too low, while horses had been properly valued, I think it would be entirely competent for the board to raise or lower the val-uation of sheep in the particular coun-ty in which such arror had been made uation of sheep in the particular coun-ty in which such error had been made without changing the valuation of the other subdivision or subdivisions of personal property that had been prop-erly assessed. But as pointed out in this case, before raising or lowering a valuation of any of the three classes or any of the subdivisions thereof the board should first determine that the other classes had been properly valued and also how much the class proposed to be raised or lowered as the case might be, should be so raised or low-ered in order to make it conform to the requirements of law."

turned tonight to Washington. The senator reached Jacksonville on Mon-The senator reached Jacksonville on Mon-dey. Gen. Fitzhugh Lee, in command of the division, at once requested the senator to review with him at the ear-liest opportunity Col. Torrey's regi-ment, at present, owing to the illness of its colonel, commanded by Lieut, Col. John Q. Cannon of Utah. Gen. Lee stated to the senator that he was looked upon in a large degree as the father of the regiment and that he pro-resed to signalize the visit made to posed to signalize the visit made to Jacksonville solely on their account by a formal review of the command.

a formal review of the command. Rain prevented on Monday and Tuesday the march of the regiment from the camp, five miles distant from Jacksonville, to the city. On Tuesday Senator Shoup, in com--hany with Col. Torrey, who was taken out in an ambulance from the hotel, visited the camp and was given a most rouging recention. He brought to the rousing reception. He brought to the boys boxes of cigars, delicates which were distributed among all the com-panies, made a short address to the commander and left under a volley of cheers.

The rain on Tuesday prevented the review, but on Wednesday the entire command marched into Jacksonville and were reviewed by Gen. Lee and Senator Shoup from the balcony in fight of the Jacksonville hotel.

Senator Frank Cannon of Utah, y arrived on Monday, was obliged leave before the review took place. to

arrived on Monday, was obliged to leave before the review took place. Senator Shoup said this evening that the command was one of the finest looking bodies of men that he had ever seen. "Lieut. Col. Cannon, who led it," said Senator Shoup, is "one of the most striking military figures that I have ever seen and the men who fol-lowed him were well worthy of their command. Gen. Lee complimented in the highest terms the appearance of the regiment, calling my attention to the excellence of the mounts and the ad-mirable physique of the men. The regi-ment has won a well-deserved reputa-tion in the camp for their discipline and attitude. A better body of men cannot be found in the volunteer forces of the United States army and they are certain to give a good account of themselves wherever they may be sent." sent."

sent." Senator Shoup stated that Col. Tor-rcy is still under the charge of the sur-geon at the hotel at Jacksonville. Both of his feet were badly crushed in the railroad accident at Tepulo and the extent of the injuries cannot yet be determined. The surgeons believe that he will ultimately be in a position to assume command of the regiment, al-though at the present time he is not able to put either of his feet to the ground. His visit to the camp in an ambulance with Senator Shoup on Tuesday afforded evidence of the de-votion of the men to Col. Torrey and was most affecting in the enthusiasm displayed. displayed.

Senator Shoup states that the health of the entire company is good.

The senator after disposing of matters before the department will leave within the next few days with his fam-ily for the West.

to be raised or lowered as the case might be, should be so raised or low-ered in order to make it conform to the requirements of law." **OUR ROUGH RIDERS.** A Tribune special from Washington, under date of yesterday, says: After three days spent with the Second United States volunteer cavalry at Jacksonville, Senator Shoup re-The fact has just leaked out that the