

MISCELLANEOUS.

SUNDAY SERVICES.

The usual services were held in the Tabernacle on Sunday afternoon, December 20, 1896, President Angus M. Cannon presiding.

Choir sang the hymn:

To simple souls who stray
Far from the path of peace.

Prayer was offered by Elder Moroni Pratt.

Choir further sang:

Truth reflects upon our senses
Gospel light reveals to some.

Elder David McKenzie was the first to address the congregation. He said he esteemed it a great honor to be allowed the privilege of addressing the Saints. In occupying the position which he did he felt that if he received that support which he should receive he would be imbued with the Holy Spirit—a spirit which the world at large knew nothing of. The more the speaker investigated the Gospel the more faith he had in it. He could see in his researches that God was indeed the author of this work—the same God who planned and finished the universe upon which we now live.

Leaving aside the divine works regarding the existence of the Deity, the speaker took up the writings of historical men to show that God the Father had indeed an existence. He quoted from numerous writers of ancient history and proved that the tenor of those writings were almost in exact accord with that contained in the New Testament. Negatists not only denied the existence of Deity but they also denied that miracles such as were recorded in the Scriptures, had ever been performed. The mission of Jesus had left behind it indisputable evidences of His having been upon the earth. Then, again, if He had been upon the earth and suffered crucifixion such as we know He did, how was it that He arose from the dead if there did not exist one mightier than He? In the book of Corinthians statements were recorded which showed that Jesus had either arisen from the dead or Christianity was a delusion. Peter told Paul of his experience with Jesus Christ our Lord and Savior, and John had told of his acquaintance with Him also. Evidences galore could be quoted to show that Christ after His crucifixion had arisen from the dead. If He had not been resurrected Christianity could not have been planted upon the earth. This was a condition of affairs which the negatists were not able to explain away although they would not admit that Christ had arisen from the dead.

The testimony of Paul shows that Jesus appeared to Peter, James and John and several others to whom He gave instructions as to how the Gospel plan was to be carried out. The theory advanced by the unbelievers was that Jesus did not die on the cross but that He merely swooned and in order to explain His non-appearance after that time, they gave it as truth that He had afterwards died, was buried and heard of no more. These theories,

however, were put to naught by the many evidences that existed, until one with proper reasoning faculties had to confess that His resurrection was not a myth but an actual fact.

The speaker then took up the establishment of the Church of Jesus Christ in this dispensation. The manner in which it had grown and flourished was something almost miraculous. The people settled in this valley, then a barren wilderness, and grew wealthy and prosperous. Conditions around them were such as to draw people this way from all parts of the United States. Gold was discovered in California and thousands upon thousands of people flocked westward in their eagerness to a share of it. This condition helped the Saints wonderfully because it brought this way, those things which the people were most in need of.

Elder Charles W. Penrose made a few closing remarks. He referred to the divinity of the mission of Jesus Christ as well as that of the latter-day prophet, Joseph Smith. In support of the former the speaker read from the Book of Doctrine and Covenants a revelation given to Elder Sidney Rigdon in the early days of the Church, and in conclusion bore his testimony to the truth of the Gospel work to which he was engaged. He knew it was true and knowing its truth, knew also that Jesus was the Christ and that Joseph Smith was a true Prophet of God.

Sister Lizzie Thomas-Edwards and the choir sang the anthem:

The nations bow to Satan's thrall.

Benediction was pronounced by Patriarch John Smith.

THE SCHOOL TAX DECISION.

In conformity with and corroboration of the opinion rendered on Saturday last, and in response to the request from the board of county commissioners of Salt Lake county, the county attorney's office handed down the following opinion Monday:

In reply to your request of this date for an opinion as to what proper and legal steps should be taken to solve the difficulty now found to exist growing out of the fact that since the assessment rolls have been completed and the advertisement of property in Salt Lake City for delinquent taxes has been made the Supreme Court of the State of Utah, in the case of Lydia Y. Merrill vs John D. Spencer, county collector, have decided that no property in Salt Lake City can be held legally chargeable for any taxes levied upon the same for the benefit of schools in Salt Lake county outside of said Salt Lake City—in other words, that said property is not and cannot be held chargeable with any taxation for county school purposes—we beg to advise you that we have made a careful investigation of the status of the law on said question and we are of the opinion, first, that the decision of our State Supreme court on this question renders it impossible for the county collector of Salt Lake county to undertake here-

after to enforce the collection of any of said county school tax; second, that sections 144 and 145 of the revenue law of 1896, whereby our last State Legislature undertook to provide a remedy to cover cases of this character by providing that in cases where property had been advertised for sale for the non-payment of delinquent taxes, where the assessment was valid in part and valid for excess, the sale must not for that cause be deemed invalid, etc., unless the owner of the property, or his agent, not less than six days before the time for which the property is advertised to be sold, delivers to the treasurer a protest in writing signed by the owner or agent, specifying the portion of the tax which he claims to be invalid and the ground upon which such claim is based, is unconstitutional, as it infringes upon section 7, article 1, of the Constitution of the State of Utah, which provides: "No person shall be deprived of life, liberty or property without due process of law." We find on this question that the decided weight of authority is in favor of our position, and that in a large majority of states where the question has been raised such statutes have been held unconstitutional, and that any tax sales made for any amount in excess of the legal tax levied and assessed against the property sold have been held void as contravening similar articles in the various state constitutions.

We therefore advise you that in our opinion, first, no sale can be made or any city property in Salt Lake City under the present advertisement, for the reason that such advertisement includes in the amount stated therein in all cases an item of taxation declared by our Supreme court and now known to be an illegal tax; second, that under said advertisement said property so advertised could not, in our opinion, be sold for the balance of the taxes legally due, for the reason that the advertisement calls for the sale of said property for a certain specific amount, and this would not, as we believe, include a lesser amount or make the sale for such lesser amount free from legal objection.

In searching for a remedy for this situation, we find that sections 169 and 170 of the Revenue act of 1896, provide, in substance, that when omissions, errors or defects have occurred in any original or duplicate assessment book and such omission, error or defect has been carried into a delinquent list, or any publication, said assessment book may be corrected with the consent of the county attorney and the delinquent list may be republished as amended, or notice of the correction may be given in a supplemental publication.

We therefore advise you, as the best solution of this difficulty, that you direct the county collector of Salt Lake county to so amend the assessment books as to omit therefrom all amounts charged against any of said property for taxes levied for county school purposes, and that he amend his delinquent list in conformity therewith and that he immediately readvertise all property contained in said delinquent list as so amended in accordance with the same as amended and sell the same after due advertisement for the legal taxes due, with costs, after elim-