

ROUSE CYMRU ROUSE.

Rouse Cymru rouse, there's a cry of alarm, Rouse Cymru rouse, stretch forth your arms. For a wall is heard in the Druids' land, A wall of woe from our native strand...

Local and Other Matters.

FROM TUESDAY'S DAILY, FEB. 25.

Missionary Meeting.—The regular monthly meeting of the Home Missionaries of this Stake will be held at the Council House, on Wednesday evening, the 27th inst., at 7 o'clock.

Mischievous Work.—Mr. Hawkins, of the 11th Ward, complains that rowdy boys have recently annoyed him greatly by smashing his windows and otherwise damaging his property.

Agreeable Surprise.—Brother James Eardley, Superintendent of the 3d Ward Sunday-school, had an agreeable surprise last night. The teachers and a number of the pupils called at his residence, in the capacity of a surprise party, and presented him with a large, handsomely bound Bible, as a testimonial of the respect and esteem in which he is held by the donors.

Fillmore.—Bishop Joseph D. Smith, of Fillmore, writes, on the 20th inst., to a friend in this city—

"The people here are generally feeling well. We are having a large quantity of snow deposited in the mountains this winter; more than we have had for several years.

Our Y. M. M. I. Association is doing well, and the young manifest a desire to improve.

Our Sunday Schools are well attended, and a general spirit of reformation seems to be working in the minds of those who profess to be Latter-day Saints. This is encouraging to me, and to all who have to take an active part in the gospel."

Heber City.—"Arctic" communicates from Heber City. He says the winter there has been unusual, not enough snow for sleighing, but a superabundance of mud. The place has been liberally supplied with amusements, imported and local. Some of the former are scarcely worthy of mention. The Heber City Dramatic Association were regaling the lovers of the histrionic art; a free lecture is delivered on Thursday of each week. The latest was one on "Geography," by Mr. M. J. Shelton, which was listened to by a large and attentive audience.

Art Specimens.—Mr. Dan Weggeland has just finished a couple of excellent portraits, one of the late Hon. Joseph A. Young and the other of Hon. John W. Young. The first is the more striking picture of the two, being a remarkably truthful likeness. It is so lifelike that, at first glance, a person is apt to imagine himself in presence of the original. In fact, we have not

seen a more faithful or better executed portrait in this Territory. The artist was guided in his work by his recollections of the original and a small photograph of him, and the inspiration that animates the genuine painter. The details of the painting are worked out with great delicacy and clearness, and exaggeration in every respect has been happily avoided. The finely cut, handsome features of the deceased gentlemen, and, above all his natural expression, are depicted in excellent relief. We congratulate the artist upon this, in our view, his greatest artistic achievement.

The portrait of Hon. John W. Young is also an excellent likeness, well painted in every particular. It is a copy, however, from a life-size oil painting, and therefore so much credit for it as an art specimen can not be accorded to Mr. Weggeland as if it had been an original picture, the work of the first artist naturally taking precedence in point of merit. However, it is an excellent copy of the picture from which it was taken.

Mutual Improvement.—At a recent meeting of the Mutual Improvement Association of E. T. City, the following were elected officers for the ensuing term of one year:

President, James Maxwell; counselors, William E. Moss and Thos. J. Eveill; secretary, Wm. T. Maxwell; treasurer, Brigham Davis. The young men of the settlement are improving, the association exercising a most salutary influence over them.

The second annual meeting of the Salem, Utah County, Association took place recently. The forenoon was occupied in the rendition of various intellectual and religious exercises, and the time in the afternoon and evening was spent in the capacity of a ball, in which the members of the Young Ladies Association participated.

Previous to the annual meeting the regular election of officers took place, with the following result:

President, David R. Taylor; counselors, Heber C. Reed and P. A. Peterson; clerk, John N. Edman; assistant clerk and corresponding secretary, Daniel W. Jackman; treasurer, Wm. Bahr; librarian, Joseph N. Curtis.

There are 26 members in the Association. The library at present consists of 36 volumes which cost about forty dollars.

"The Association is in a thriving condition, and the members seem to be desirous of fitting themselves to be useful members in the Church and kingdom of God."

The Heber City, Wasatch County, Association holds weekly meetings. It has a good library, which is being improved. An addition of \$30 worth of books has been recently sent for.

The Young Ladies' Association of the same place has also sent for a quantity of books.

A BILL To Provide Revenue for the Territory of Utah and the several Counties thereof.

Sec. 1.—Be it enacted by the Governor and the Legislative Assembly of the Territory of Utah:

That there is hereby levied, and directed to be assessed and collected annually, beginning with the year 1878, an ad valorem tax on all the taxable property in the Territory of Utah, as follows: Three mills in the dollar for territorial purposes; three mills on the dollar for the benefit of district schools; and such sum as the county courts of the several counties may designate, for county purposes, not to exceed six mills on the dollar.

Sec. 2. All property, real and personal, situate and being in this Territory, is taxable, except—

1st. Property owned by the United States;

2d. Bonds and other obligations of the United States;

3d. Property owned by this Territory, or by any county, city or school district;

4th. Houses and other buildings and land occupied for public worship owned by any religious denomination, so long as the same is used for public worship and no income is derived therefrom [but this subdivision does not include the residence of the minister, parson, or other person attendant upon such denomination];

5th. Property owned by any scientific, charitable or benevolent society, so long as such property and the income that may be deriv-

ed therefrom are used exclusively for the public good;

6th. Public libraries and libraries of literary and scientific associations, when no income is derived therefrom;

7th. Private libraries and libraries of professional persons, not exceeding three hundred dollars in value;

8th. Public squares and public grounds used for amusement or pleasure, when no income is derived therefrom;

9th.—Shares of stock in corporations when the property of the corporation is taxable;

10th.—Cemeteries and graveyards, used for interring the dead;

11th.—Property owned by any fire or military company, when used only for the public good, and no income is derived therefrom; mining claims and product of mines and the ore in the mines.

SEC. 3.—Property other than money, shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit shall be assessed at its legal value. Real estate shall be listed as real estate and personal property shall be listed as personal property. Property taxable under this act shall be listed and assessed as owned and valued on the first day of April of each year. From credits taxable under this act, debts due and owing by the party to be assessed shall be deducted in listing and assessing.

SEC. 4.—Shares of stock in national banks shall be listed and assessed to the shareholders. Shares of stock in corporations other than national banks, when the same are taxable money and taxable bonds, shall be listed, assessed and the tax levied in the county in which the shareholder, the moneyholder, or bondholder resides.

If the taxpayer be a corporation, holding intangible property, then in the county in which it has its principal place of business in this Territory. Property held in trust by an executor, administrator, or other trustee, shall be listed to such executor, administrator, or trustee, in the county where such property is situated.

SEC. 5.—Property shall be assessed to the owner, if known; if the owner be unknown, then to an unknown owner.

The tax shall attach to and constitute a lien on the property assessed, from the day of assessment.

If the taxpayer own both real estate and personal taxable property, the tax on the personal property shall also be a lien on the real estate. In each and every case the lien shall be paramount to all other liens whatsoever, and it shall not be removed therefrom until the tax is paid, or until the title vests thereto, under a sale thereof by virtue of proceedings to enforce payment of the tax.

Sec. 6. In assessing real estate, it shall be referred to with reasonable certainty, as to locality and quantity; it shall be sufficient in towns and cities to give the number of the lot, block and plat; and on other lands, the approximate area within the section, quarter section, or other legal subdivision.

Sec. 7. The property, real and personal, of corporations shall be assessed and the tax collected to the same extent as if such property was owned by individuals.

Sec. 8. In all cases where a railroad, owned by any person, partnership, firm, company or corporation, shall be located and constructed in one or more counties, such road, and the real and personal property appertaining thereto, shall be assessed in the city, county or counties in which the several portions thereof are or may be situated. The president, or other officer of such company or corporation, shall, on demand, give to the proper assessor a statement containing a description of such road, and the real and personal property appertaining thereto, within the city or county where the same is to be assessed, with the fair cash value thereof. Also the number of locomotives and cars of every description, commonly known as rolling stock, and their fair cash value; the whole length of said road and the length of that portion thereof in such city or county, and an apportionment of the valuation of such rolling stock to such city or county, the same to be estimated according to the proportion to which the portion of said road, in such city or county, bears to the whole length of said road.

Sec. 9. Whenever any corporation, other than railroads, shall own taxable property, a part of which is in one county and a part of which

is in another county, the tangible property shall be assessed in the county where situated.

Sec. 10. In all cases when the property of a corporation is to be assessed, the assessor shall issue a written notice to the president, secretary, superintendent, or person in charge of the property of such corporation that an assessment is to be made, requiring such president, secretary, superintendent, or person in charge of said property, to make a statement, upon his oath or affirmation, of the real and personal property of such corporation, situate or being in the city and county where the assessment is to be made, and deliver the same to the assessor within twenty days from date of said notice. It shall be sufficient to deposit said notice in the post-office, postage prepaid, directed to such corporation at the place where it keeps its principal office or place of business.

Sec. 11. At the general election in 1878, and biennially thereafter, there shall be elected, by the qualified voters of the several counties of this Territory, an assessor and collector for each county, whose term of office shall be for two years and until their successors are duly elected or appointed and qualified, said assessor and collector shall, before entering upon their duties, each respectively take and subscribe an oath of office and give a bond, with approved security, to the Territory and county, to the acceptance of the county court, conditioned for the faithful performance of the duties of their respective offices; provided, that in any county where the total revenue provided for in this bill, does not exceed twenty thousand dollars per annum, the county court at the June term next preceding the election may direct that the assessor shall also be the collector, in which case his bonds shall be equal to that of a collector only.

Sec. 10. The county court shall fix the bond of the assessor in any sum not exceeding the whole amount of the tax of the previous year, nor less than one-half; and the bond of the collector not exceeding twice nor less than the whole amount of the tax of the previous year. If at any time it shall appear to the county court that the bond given by the assessor or the collector is insufficient in amount, or in the responsibility of the sureties, the said court is hereby authorized and required to demand additional bonds with approved sureties; and in the event that the assessor or collector shall refuse or neglect to furnish additional bonds with approved sureties, for a period of twenty days after due notice has been given, the county court may declare the office vacant.

Sec. 13. In case of the office of the assessor or the collector becoming vacant, the county court of the county where such vacancy occurs shall have power to fill such vacancy by appointment until the next general election.

Sec. 14. The compensation to be received by assessors and collectors shall be as determined by the county courts of their respective counties; to be paid by the Territory and counties pro rata.

Sec. 15. The assessor and collector are each respectively hereby authorized to appoint one or more deputies for whose official acts he shall be responsible.

Deputies shall be invested with the same powers as principals; they shall each take and subscribe a similar oath of office, and may be required to give a bond with sufficient sureties, payable to the officer appointing him, and in such sum as the principal may determine, conditioned for the faithful discharge of their official duties. Assessors and collectors and their deputies are hereby empowered to administer oaths in the discharge of their official duties, and may require persons to give a statement of their taxable property under oath.

Sec. 16. The assessor may, when he deems it necessary, leave with the person to be assessed, or at his residence or place of business, a blank form of the assessment list—and with corporations, firms or associations, suitable forms—requiring the taxpayer to fill out and return the same to the assessor within twenty days from date of service; and any person, corporation, firm or association furnished with said blank forms must comply with the requirements thereof, or be liable to a fine not to exceed one hundred dollars for each neglect. If any person shall willfully and knowingly make a false list to the

assessor, or make a false statement of his property, or of property under his control, he shall be deemed guilty of a misdemeanor, and may be fined in any sum less than one hundred dollars, or imprisoned in the county jail not exceeding one hundred days, or both.

The county court shall furnish to the assessor a suitable book or books conveniently ruled and headed for designating the property to be assessed, which shall constitute the assessment roll.

Sec. 17. On or before the first Monday in June in each year, the assessor shall ascertain by diligent inquiry and examination all property in his county, real and personal, subject to taxation; also so far as practicable, the names of all persons, corporations, companies or firms owning, claiming or having the possession or control thereof, and shall determine the fair cash value of such property, and shall so list and assess the same to the person, firm, corporation, association or company owning or having the possession, charge or control thereof, and make returns to the county court. No assessment of property or charge for taxes or assessments thereon shall be considered illegal on account of any irregularity or informality in the list or assessment rolls, or on account of the assessment rolls or the tax list not being made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax list in any other name than that of the rightful owner, and no error or informality in the proceedings of any of the officers entrusted with the assessment and collection of taxes not affecting the substantial justice of the tax or assessment itself shall vitiate or in any way affect the tax or assessment.

Sec. 18. The county court of each county shall constitute a board of equalization in their respective counties. The board of equalization shall meet on the first Monday in June in each year, and shall continue in session from time to time until the business of equalization is disposed of. They shall have power to determine all written complaints made in regard to the assessed value of any property, and may change and correct any valuation, either by adding thereto or deducting therefrom, and if the board of equalization shall find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct their clerk to give notice to the persons interested, by letter, postage prepaid, deposited in the post-office, or otherwise naming the day when they shall act in that case, and allowing a reasonable time to appear.

During the sessions of the board, the assessor may be present, and shall have liberty to make any statement touching questions before the board. The board may remit or abate the taxes of any insane or idiotic person, infirm or indigent person to an amount not exceeding five dollars for the current year.

During the session, or as soon as possible after the adjournment of the board of equalization, the clerk shall enter upon said assessment roll all the changes and corrections made by the board, and shall add up the columns of valuation and on or before the first day of July, he shall deliver to the tax collector a true abstract of the corrected roll, with the total of taxes to each person, firm, corporation and association, carried out in separate money columns, which said abstract list shall be duly certified by the clerk, and he shall report to the territorial auditor of public accounts the amount of territorial and school tax assessed in said county, and shall file the original assessment roll in his office. All territorial, school and county taxes provided for in this act, shall be due and payable on the first day of July, annually, and any and all taxes remaining unpaid on the 31st day of October shall be deemed delinquent.

Sec. 19.—On receipt of the abstract roll from the clerk of the county court, the collector shall proceed to collect the taxes, and shall furnish to each taxpayer, or leave at his residence or usual place of business (if known), a notice of the amount of tax assessed against him, and where and when payable. If any person neglect or fail to pay his taxes on or before the 31st day of October, in the year the taxes are assessed, it shall be the duty of the collector to levy upon enough taxable personal property of the taxpayer to pay the taxes and