

require property owners to give a statement to it of their taxable property and its value under oath, and it may summon such other persons to appear and testify before it as it may deem necessary to carry out the provisions of this act."

It would seem from this that the City Council had the authority to summon witnesses, hear objections, and pass upon the correctness of the assessor's work; and in his honor's judgment, it would have the right to make any reasonable alterations and corrections in the assessment roll that it might think proper. It did not appear in the return that the City Council, as a board of equalization, heard any evidence; nor did it appear that they did not. The presumption, however, would be that they acted upon reasonable evidence, and the Court must so presume unless there was some testimony to the contrary. His Honor quoted the case of *Higginmire vs. the Board of Equalization*, recorded in the 23rd Pacific Reporter, page 14, and cited by the supreme court of California, wherein it was held that where the return did not show that evidence was heard, the presumption was in the affirmative.

Where the City Council, as in this case, was entrusted with a certain discretion, the court would not control that discretion within the limits given. His Honor next cited "Estee on Taxation," and said, assuming that the City Council had authority, in their discretion, to adopt the resolution in question, the court would not annul it. Of course they must act reasonably. They would not have the power to assess the property of one man at two-thirds of its cash or market value, or any other fraction, and that of another at its full value; and he would be disposed to hold that they would not be authorized to make discriminations assessing personal property at its market value and real estate at 20 per cent less. The assessment must be just and equitable. He did not understand, by this resolution that the Council undertook to assess real estate 20 per cent below its cash or market value, but, he presumed, at its cash value. Probably the just way of making all these assessments, and the one which our law required, was to assess property at its fair market value, which would be the cost value, and there was no evidence here upon which the court could act—by which it could say that personal property was assessed at its market value and real estate at 80 per cent. of that value. He must presume in the absence of evidence to the contrary, that the City Council intended to do justice and were not guilty of inequitable judgment.

The application for the writ in this case must therefore be denied, and his judgment would be for the defendant.

Mr. Varian applied for a stay of two days, pending the possible filing of a bond of appeal.

Mr. Rawlins offered no objection to this, and the request was granted.

Mrs. John Long, of Kansas City, is at the Knutsford.

John Palmer, a well-known ranchman, from Clear Creek, is in the city on business.

LATTER-DAY SAINTS' COLLEGE.

On Thursday, the 8th inst., the opening session of the Latter-day Saints' College in its new quarters, was held, commencing at 10 a.m.

In addition to the teachers and pupils there were among these present Captain Willard Young, of the General Board of Education, President Angus M. Cannon, Vice-President Elias Morris, and Elder H. W. Naisbitt, of the Stake Board, Counselor Joseph E. Taylor, Elder Geo. B. Wallace and others.

The dedicatory exercises were of an impressive character.

The pupils sang a hymn. This was followed by a few remarks by the principal, Dr. J. E. Talmage, on the duties of the students, and the uses of the different parts of the building.

Captain Willard Young made reference to the completeness of the educational system of the Church, the numerous facilities offered for the training of the young, and deplored the fact that a proper appreciation of these is not manifested by the Saints. Quotums of the Priesthood, Sunday Schools, Improvement Associations, etc., in addition to the Church School organization, are provided for the use of young Latter-day Saints. But many seem imbued with the idea that they are born heirs to a knowledge of the principles of the Gospel without the necessity of devoting study thereto. This error has led many of the young people to idleness and carelessness.

Elder H. W. Naisbitt referred to this as one of the happiest events of his life. The Board of Directors certainly felt repaid for their personal sacrifices in providing new quarters for the school by seeing so many of the young gathered together to receive its benefits. It had long been his desire to see the young among the Latter-day Saints advancing toward higher instruction, and he hoped to see the time when this people would lead out in this direction. The testimony of the Gospel must be carried to the learned, and the young men now growing up would be expected to do this. Hence the necessity of careful education and preparation of the work.

Vice-President Elias Morris joined in the congratulations upon the attainment of a home by the College. Although small, and not what could be desired in the way of a College building, it will serve as a nucleus, where something better may grow. The board had done all they could and he hoped their efforts would be appreciated.

President Angus M. Cannon dwelt on the personal advancement of means by the members of the board, and stated that they had involved themselves to a considerable amount. Such risks they would not run for mere personal financial gain, but were willing to do so for the sake of the young. He hoped the school would continue to prosper.

"The Spirit of God like a fire is burning," was sung by the students, after which the dedicatory prayer was offered by Counselor Joseph E. Taylor.

At the conclusion of these exercises the regular work of the school was resumed.

The new location of the college is

No. 238 w, First North street. The grounds have a north frontage of 12 1/2 rods by 20 rods depth, and an attractive lawn stretches from the house to the street. Substantial asphaltum walks are laid around the building, which is provided with two main entrances. The Normal and Academic departments occupy rooms on the first floor, as do also the Principal's office and laboratory, the library and the dressing-rooms.

The laboratory is fitted with almost all needed appliances, such as gas, water, electrical conveniences, hood, apparatus cases, etc., and in addition to the vast amount of apparatus previously furnished, some \$1000 worth has been newly provided. Electric bells, reaching all parts of the house, are connected with the office clock, and ring every half hour as a signal for a change of classes.

On the second floor are situated the three sitting rooms of the Intermediate Department and also an additional class room. Here the room for general assemblies is formed by opening folding doors and throwing the two large rooms into one.

The building is heated by steam and lighted by gas and electricity. All the rooms are well ventilated, and sufficient windows are provided for giving light.

Outside the main building is a students' laboratory, built of brick, and provided with a cement floor. This laboratory has all conveniences in the shape of water, gas, books, etc.

The officers of the college are deserving of substantial aid from the Saints of the Stake, and the young should take advantage of the few seats that are vacant. We wish the institution every possible success.

The new lord justice general of Scotland is a preacher's son, and his name is James Patrick Bannerman Robertson.

A new political labor party has just been organized in England. Its purpose is to get straight labor men into Parliament.

DEATHS.

BENNION.—At Taylorsville, Tuesday, October 13, 1891, at 4 p.m., of typhoid fever, Joseph Bennion, son of Joseph and Mary Ann Sharp Bennion; born December 6, 1876.

WILLIAMS.—Of old age, Mary Williams relict of Wm. Williams, born July 15th, 1808, in the vale of Llangollen, Wales, departed this life Oct. 16th, 1891.

Deceased left England, May 31, 1863, arrived in this city Oct. 13th of the same year, was the mother of a large family, the best known of whom is T. V. Williams, long superintendent of the Twelfth ward Sabbath school. Children, grand-children, great grand-children and great, great grand-children mourn her loss, for she was a good mother and a devoted Latter-day Saint.

TAYLOR.—In this city, October 15th, Clarissa Combes, wife of Alfred H. Taylor, and daughter of the late Thomas Fenton, of the Sixth ward; aged 21 years, 6 months and 10 days.

BURT.—October 14, of diphtheria, Henry L., son of W. B. and Jane L. Burt; born March 17, 1880.

WHITECAR.—At Salt Lake City, on the morning of October 18, 1891, of diphtheria, James H. Whitecar, Jr.; aged 3 years and 7 months. Also at noon on the same day, Joseph H. Whitecar; aged 5 years and 5 months; children of James H. Whitecar and the late Maggie E. Schlater.

Philadelphia and Lancaster Co., Pa., papers please copy.