

ted either of them, nor have advocated a practical resistance to the laws, nor have justified or approved the commission of crimes forbidden by the laws.

Here again it is evident that the Court have failed to grasp the language and purport and effect of the test oath law, or they have misstated it intentionally. They have left out of their statement the very provision on which this whole contention has turned, namely, the power of the legislature to punish or deprive of political rights and privileges a citizen who possesses all the statutory qualifications and who has never broken the laws, simply because he belongs to an organization some members of which, it is claimed, have broken the laws and teach and aid in their violation.

The most charitable hypothesis in this connection is that the Court missed the main question involved in the controversy. That they were so intent on supporting measures for the suppression of polygamous practices, they overlooked the momentous question as to whether an innocent citizen can be punished and deprived of rights because of the acts of others. That mere membership in a church, which is said to teach practices condemned by the law, although that membership does not involve the commission of any of those practices, may operate to the exclusion of a law-supporting citizen from the political rights to his fellows.

This was the case before the Court. This the Court has not touched or alluded to. This must be pressed upon the attention of the highest legal tribunal of the country, and a decision must be obtained on which there can be no mistake. The matter cannot be permitted to end here. There is too much involved in it. The all-important principle of religious liberty is at stake, and every religious society in America should be interested in bringing it to a final issue. The ground will have to be gone over again.

ASSESSMENT OF CITY PROPERTY.

WE observe that Mr. E. R. Clute, the new city assessor and collector, desires the adoption in Salt Lake of a plan pursued by Mr. Fell, who holds a similar office in Ogden. It is presumed that it is the same that was spoken of by Mayor Scott on the night of his inauguration, when he stated that he favored the plan of assessing by blocks.

There can be no doubt as to the value of a clearly-defined system which will facilitate the important labors of the assessor and that will show whether his duties have been performed honestly and justly. It would be of great worth to him and the public. It would be a protection to both.

Unless some plainly shaped method is adopted Mr. Clute's head will rest on a thorny pillow. A host of eagle eyes will be directed toward him, many of them in the heads of leading men of his own party, to whom he was not an acceptable candidate for the assessorship.

We have made some inquiries regarding the Fell system, and at a cursory glance are inclined to endorse the view of the Mayor and assessor respecting it. It prescribes assessment on blocks by frontage and area. The frontage embraces a defined depth from the street line. The valuation of this portion of realty is, of course, rated much higher than the land at its rear, or which is located in the interior of the block, inside the inner frontage line. Hence corners will be rated proportionately higher than property having a direct front line. The system also requires, on each block, a gradation of assessment based upon a difference in advantages, such as one side or corner being nearer the business centre, etc. The land in the middle of the block—within the inner frontage line is rated as area, and assessed accordingly.

When blocks are equitably arranged after this system, a person having ground for complaint that his property has been assessed proportionately higher than that of his neighbor can carry with him as proof, when he appears before the board of equalization, the plot containing details and defining relative values. On the other hand, should a taxpayer call around with a sharp stick in his hand to interview the assessor on a question of that kind, if the latter has done the right thing by the property holder he can point triumphantly to the draft of the assessment plan by which he had been governed.

Another argument in favor of the adoption of a well defined and properly understood plan of assessment lies in the fact that the present city government propose, judging from expressions from that quarter, to largely increase the taxation. It has heretofore been uncommonly light. A sudden transition from

easy burdens to an imposition of heavy drails upon the pockets or the people is sure to cause more or less irritation. This renders it all the more necessary for the officials to be able to show that, while the people are called upon to contribute much more abundantly to the public funds, the process of acquisition to the coffers of the municipal corporation is not by resorting to unjust discrimination between individuals and classes of the community. Citizens will much more willingly do an increased part toward augmenting the means of making public improvements when fairly treated than when they have reason to believe that class and individual distinctions are made.

Any plan that will prove a check upon officers in whose hands is the important duty of placing a valuation upon the property of the people, and will, at the same time, justify him when he is acting right, cannot fail to be of great value to Salt Lake, especially under existing circumstances, and in conditions which the future may develop. If Mr. Fell's method covers that ground effectually, we see no objection to its adoption. What we have been able to learn of it, by asking a few questions, we lean in favor of its being acted upon, but will be able to speak more definitely when an opportunity is afforded for a more ample examination.

DEATH OF BISHOP POLLARD.

FEBRUARY 24, we announced the fact that Bishop Pollard, of the Fifteenth Ward, this city, was seriously ill. He had been suffering for several days from an attack of influenza. Pneumonia supervened, and the good old man passed peacefully to the spirit world, at five o'clock this morning, Feb. 25th.

In order to find a more honest man than Joseph Pollard it would be necessary to scrape the world over thoroughly with a mammoth drag-net, and the labor of sorting over, before reaching the object of pursuit, would be a task of such magnitude that the undertaking would be abandoned as a hopeless enterprise. A sterling character was he; a trifle blunt, being phenomenally outspoken, but with a heart as tender as that of a child. The people of his bishopric loved him because they believed in him. Although he was ready with sharp reproof for the evil-doer and laggard, he was equally prompt in dispensing sweet words of consolation and comfort to the unfortunate