

the tax for the support and maintenance of such schools shall not exceed in any one year four mills on the dollar" and then asks, "Therefore is not the six mills tax a direct violation of the law? What sense is there in the Legislature limiting the tax to four mills if the school board can at pleasure increase it to six?" To the first query I answer emphatically in the negative. The four mills is used for the specific purpose set forth in the law, "support and maintenance." But the board has other important and heavy obligations to discharge in addition to supporting and maintaining the schools, and the law points out the way in which it can and must be done. It is incumbent that a separate annual levy shall be made to pay interest on bonds was provide for a sinking fund with which to ultimately redeem the \$825,000 issues now outstanding. The law on the question is found in Section 129, chapter LXIX, page 112, Session Laws 1894 and reads as follows:

The board of education shall, on or before the first day of March of each year, prepare a statement and estimate of the amount necessary for the support and maintenance of the schools under its charge, for the school year commencing on the first day of July next thereafter, also the amount necessary to pay the interest accruing during such year, or not included in any prior estimate, on bonds issued by said board, and the amount of sinking fund necessary to be collected during such year, for the payment and redemption of said bonds; . . . provided, that the tax for the support and maintenance of such schools shall not exceed in any one year four mills on the dollar upon all taxable property of said city.

In response to the second question, as to what sense there is in the Legislature limiting the tax to four mills if the board can at pleasure increase it to six it may be stated the board has not or cannot at its pleasure do anything of the kind. "Anon" was evidently not aware of the fact that there are in reality two distinct levies as indicated above. And even the matter of levying is not left with the board. All it can do under the law, is to perform the plain, simple duty of certifying to the assessor the amount necessary for maintenance and repairs and the payment of interest and making sinking fund credit.

That official must be guided by the law in the matter of making these levies. The board's certification to him was absolutely within legal bounds, being carefully prepared by its attorneys, Williams, Van Cott & Sutherland—with due regard for any contingency that might arise.

As to the complaint about Salt Lake property owners being required to pay a total school tax of eleven mills, it should be borne in mind that a very large proportion of it, under a Territorial law that is very unjust, goes to schools outside the city. No explanation on this point, perhaps, will make the matter clearer than the following excerpt from President Dooley's annual report:

The territorial and county school taxes paid by the city for 1894 were to-wit:

Territorial tax (3 mills).....	\$106,182 35
County tax (8 mills).....	70,788 23
Total.....	\$176,970 58

The board received from the Territory.....	\$ 44,778 75
The board received from the county.....	83,784 50
Total.....	\$ 128,563 25

Loss to Salt Lake City.....\$ 78,457 25  
Which is equivalent to about 45 per cent of the territorial school and county school taxes, or to express it differently, the board of education of this city received about 55 per cent of the territorial school and county school levies.

I heartily endorse "Bernard's" views wherein he states that the board should govern its expenditures by its legal income and, if that be insufficient to accommodate actual needs, it is not the board's fault and it cannot be justly censured. I am also of the opinion that my comment on "Anon's" communication are sufficiently plain for both gentlemen to see that the board has not exceeded its jurisdiction. It has a big question with which to deal. To successfully keep the school system in operation requires the employment of 230 teachers whose salaries have been reduced until they are lower than those of any similar western city, thirty janitors and a considerable number of other persons. The census returns show a school population of 12,599, more than one fourth of the city's inhabitants. These must be provided with free text books, apparatus, fuel and shelter for ten months in the year and the most rigid economy has been necessary in every department to accommodate them and even now the securing of sufficient suitable school room outside of the regular buildings is a problem that is giving the board much trouble.

ONE OF ITS MEMBERS.

### TABERNACLE IMPROVEMENTS

The News has hitherto announced that some changes and improvements were being made at the Tabernacle and about the grounds, but no idea of the magnitude of these repairs has been given. This morning a representative of this paper took a look about the place and was astonished at the amount of work that had been done at the world-famed building.

In the first place, the structure has been thoroughly cleaned from top to bottom and in every nook and corner. Then the ceiling has been whitewashed and the walls re-marbled in blue. The columns supporting the mammoth gallery have also been re-marbled in sienna and the large vacant places under the gallery at each side of the stand filled with new seats upon a raised platform, giving a good view from a farthest corner. Leading to these places, on both sides, new stairways have been put in and additional chairs put into the choir stand to accommodate a larger number of singers. New carpets are being laid on the stands, while new marbled flower vases adorn the pedestals on the ends of the stand. A little niche has been placed on each side of the stand, one to accommodate the church reporter and the other for the use of the church recorder. The seating capacity of the bishopric and home missionary stands has been greatly increased and everything therein repainted and furnished. A door has been cut in the or-

gan at the north side of the organist's alcove, giving thorough access to the inside of the organ without the necessity of a circuitous route around the great instrument. The windows have all got new iron pulleys in them and new sash lines are up. At the south side of the organ great improvement has been made by taking out some pillars and re-casing posts, while the whole of that part has been match-lined, giving it a much better appearance than it wore in its days of rough lumber and scanty paint. A new music library has been put in at the north side of the organ.

The seat improvements which have been made will increase the capacity of the great building six or seven hundred. As has been the case for a long time the use of gas as an illuminator has been discontinued and electricity holds away; but now the globes have been removed from the jets in all parts of the building, they having been the source of much trouble in the matter of cleanliness.

A dive down into the basement disclosed the fact that the old water motors have been retired and two electric motors, one of two-horse and the other of three-horse power, substituted to fill the monster lungs of the great organ. Also it was seen that the closets were attired in neat coats of paint. And again, the heating apparatus has been so improved that much better results can be achieved and a warmer temperature secured when Jack Frost is rollicking on the outside.

Leaving the inside, it was discovered that the walls on the outside had been repainted, while the roof had in places undergone retinning, and over all shone a bright, new coat of paint.

Not only has the Tabernacle itself been repaired, renovated and made a thing of beauty as well as of grandeur, but the lawns, the trees and all the handsome surroundings of the place are continuously going under a course of improvement, as was proved by Gardener Starkey, who showed the newspaperman his new conservatory in course of construction, the new patches of lawn which have made their appearance this year, and the new flagstone walks being put in around the Temple.

The cost of all these repairs at the Tabernacle this fall are amounting to nearly \$7,000 and Conference attendees who have not visited the place since last fall will be agreeably surprised at the improvements made.

It is expected that after Conference a new roof will be put on the Assembly Hall, the present one leaking so badly as to make its removal absolutely necessary.

The old Meridian house will doubtless be replaced by a new and neat structure as soon as convenient. Then, with the Brigham Young monument in the southeast corner of the block and a splendid new iron railing around the entire square, the place will be a beauty spot for nature's admirers.

### BRIEF LOCAL PARAGRAPHS.

Permit me to express the gratification I felt to read in the News the correspondence between Dr. Park and Professor Maeser, wherein they agree to keep the office of superintendent of public instruction out of the partisan