

## Correspondence.

ATTORNEY GENERAL'S OFFICE,  
SALT LAKE CITY,  
May 29th, 1871.

Editor Deseret News:—Sir. On Saturday last I was called upon by a county assessor and collector for an opinion relating to certain questions of taxation, which caused me to examine the subject. This examination induced me to request an insertion in the News of the following:

All taxable property both of residents and non-residents is to be assessed at a fair cash value. See laws of Utah, p 84, sec. 2, and p. 26, sec. 6.

All property is taxable except the following exemptions: Exempted by the laws of Utah.

1. Property belonging to the United States, see Utah laws p. 26, sec. 6; p. 86, sec. 16.

2. Property belonging to this Territory or to a county, city, or town thereof.

3. Property belonging to literary, scientific or benevolent institutions, when used for those purposes.

4. Buildings for worship including the grounds and appurtenances and materials for these buildings.

5. Property belonging to insane or idiotic persons to the value of one thousand dollars.

6. Private libraries.

7. Burial ground and monuments for the dead. See id. p. 86, sec. 16.

Exempt by the laws of the United States.

1. Bonds of the United States.

2. Certificates of indebtedness of the United States.

3. United States notes not bearing interest—issued pursuant to the acts of Congress of Feb. 25th, 1862, July 11th, of the same year and March 3, 1863.

Since the law of Utah was passed the mining interest has commenced, railroads have been built, and corporations of various kinds have been organized. As one of the results of this, there must be shares of stock or capital in these corporations and in some instance owners of bonds issued by them. All these like notes of hand and coin and rights of possession of the public lands and its improvements, are subject to taxation.

By the act of Congress of July 3, 1864, shares of stock in the National banks are to be assessed, in the county where the bank is located, to the owners of these shares, not to the bank. All the property of the bank, except bonds of the United States, certificates of indebtedness of the United States and notes of the United States is to be assessed to the bank, the same as if such property belonged to individuals.

By Sec. 6. p. 85 and Sec. 14. p. 86 of Utah Laws the county courts of the respective counties are required to sit at their June sessions,—being the second Monday,—and to hear complaints relating to the assessment or any errors of the Assessor and collector. All therefore who feel aggrieved can then appear and be heard.

I regret that the subject was not called to my attention at an earlier day.

Yours Truly,

Z. SNOW.

St. Louis, Mo., May 24th 1871.

George Q. Cannon:—Dear Brother.—With me all is well; plenty to do. The harvest is fully ripe, I fear (in these parts) for the burning, the great masses are indifferent to their souls' salvation, we find one here and there seeking to be saved. The old "Mormons" have lost their first love and "Mormonism" is to many a matter of business. We have to carry them along to keep them in the path of duty. They enjoy but little of that self moving principle which prompts to action, I mean the Holy Ghost. The spirit of the world predominates in the hearts of the children of men. But I must do my duty let others do as they please. All have implicit confidence in me, but they have no confidence in each other, nor in themselves. This is the true condition of the saints in St. Louis. Among them are many good honest hearted souls who are laboring for dear life to gather with the saints in Utah; and I am encouraging them all I can.

My health continues good, and I am doing all the good I can. The weather is hot and every prospect of its getting hotter. The mortality is low at present, but as a general thing it runs up with the mercury in the thermometer. Truly there is no place like our "Mountain Home," and I feel proud at being called a "Mormon" for it means "More good."

Elder Staines has written me from New York, that the Emigration will commence about the middle of next month and continue until some time in October. Quite a number will emigrate from the States this summer, if I may judge from the application to me by letter and otherwise of parties (old and new "Mormons") who wish to avail themselves of our special rates of railway fare. All kinds are going up to Utah, as usual and the good will be retained to build up the Kingdom of God, and see His Righteousness from whom all blessings flow.

Remember me in your prayers to Father in heaven. Remember me to our mutual friends on the earth who hold the Keys of God's Kingdom and to all who co-operate with them in the work of the ministry, and believe me as ever,

DAVID M. STUART.

DEVELOPMENT OF THE WEST.—The following is from the Omaha Herald, of the 27th inst:

"A gentleman who came in on the Union Pacific yesterday reports that the passengers from the Coast spoke in unqualified praise of the present signs of improvement along the line of the road—new buildings going up in every direction, and breaking being done to a considerable extent. Within a hundred miles of this city farmers were busily cultivating their corn, which our informant, who has lived sixteen years in the State, says never looked better. Emigrant wagons going west could be seen continually, followed by droves of cattle and horses.

"He says on every train met east of the mountains were several double-decked cars of hogs, and three to four cars of threshing machines. Strange that the latter should be needed in the 'Great American Desert,' but the familiar name of H. B. Clawson, Salt Lake, on some of them denoted their destination, and that they were wanted in a country where irrigation was the main dependence for a crop. The large number of these machines going to Utah speaks plainly of the grain growing capacity of that valley.

"MARVELOUS WORK AND A WONDER."—The interest in Salt Lake City, and Utah Territory generally, continues to increase, if we may judge by the large number of visitors who come here. This is especially noticeable from the hotel arrivals on the last days of the week and the presence of numerous visitors at the Tabernacle on Sundays. The great majority who come endeavor to arrange the time of their arrival so as to spend the Sabbath here and attend the meetings. Our Elders have traveled in many lands and preached to many people, but they never had better opportunities of proclaiming the truth than they now have in this city. Travelers from all parts of Christendom come here to look upon the "Mormons" and their famed and beautiful City. Leading men of our own and other nations esteem it a pleasure to attend meetings in our Tabernacles, to listen to the discourse of the Elders, the singing of the choir, the music of the organ, who in their own lands would be ashamed to have it known that they entered into or attended a "Mormon" meeting; for, generally, the labors of our Elders while abroad have been among the poor and the lowly, and their meeting-houses have not been stylish. The result of this flood of travel is that a class now hear the gospel preached who never heard it before. Men are made familiar with our principles who go away impressed with their power and elevating effect; and the day is not far distant when, through their influence and the acquaintanceship which they have formed here, our Elders will have access to circles of society which they could never have hoped to enter while laboring under the circumstances which formerly surrounded them. Instead now of the Elders having to go out to preach the gospel, hundreds and thousands of the leading classes of society, men and women of culture, position and wealth, are coming here to listen gladly to its sublime truths. Although we have always expected to see this, yet it is marvellous in our eyes. The completion of the railroad is bringing to pass the fulfillment of the prophecies. It was thought by some that that great enterprise, when finished, would accomplish the destruction of "Mormonism;" but instead of destroying it is adding to the fame and spreading the glory of the latter-day work and the people associated with it.

Gentlemen build up your railroads, increase the facilities of travel, send the people here by thousands, and, after a while, by millions, and the Latter-day Saints will preach to them and bear testimony to the great work which God is doing in the earth. Every visitor becomes a missionary in making known the character of this people, for good or evil, among mankind. We are destined to be famous, and however much we might desire, ourselves, to keep more secluded, the world is determined that our light shall be seen and our works be known.

SEXTON'S REPORT FOR MAY 1871.—Males 7, females 10. Of these, adults 9, children 8.

Causes of death as reported. Lung disease 3, heart disease 2, inflammation bowels 2, fevers 2, still born 2, child bed 1, water on brain 1, liver complaint 1, tumor 1, old age 1, not reported 1. Total interments 17.

Jos. E. TAYLOR, Sexton.

SPECIAL TO THE DESERET NEWS.

## By Telegraph.

## FOREIGN.

CHERBOURG, 31.—Several war ships have been transformed into hulks for the imprisonment of insurgents.

PARIS, evening, 30.—All is quiet. The victorious troops occupy the barracks. There is a strong feeling that the Paris government is too weak to last.

Awful massacres continue at the barracks in Rue Rochouart. In one ditch the wounded people found in it were buried alive, these groaned and shrieked dreadfully all night. An epidemic is feared from the dead bodies.

Vidal was shot and so was Faidherbe. The body of the latter was claimed by his widow. Forty thousand francs were found in his cellar.

Mathieu, a member of the Commune, was arrested and 1,500 francs found upon him.

The Versailles have placed back the statue of Henry Quatre, which had been thrown into the Seine.

O. Kolwski was taken out and shot.

Milliera was arrested at the lumbering depot. He resisted violently and fired six shots from a revolver. He was taken to the steps and a platoon of soldiers shot him.

During the attack by Versailles upon the barricades in the Place des Fites, a number of the Versailles lost their way and got mixed up with the Communists, by whom they were taken prisoners and fifty of them shot.

Troops still hold the mayoralities and public buildings.

The disarmament of the national guards is proceeding; they are forbidden to wear uniforms.

Cissey threatens to proceed with vigor against inhabitants who fire from windows.

The archives of the international society have been discovered, and also some documents compromising various departments, in Delescluse's house.

Marshal MacMahon has declined the sword of honor offered him after the battle of Reichshoffen.

Summary executions of insurgent prisoners continue.

VERSAILLES, Tuesday eve.—Since their entrance into Paris, the Versailles have collected 372,000 rifles.

Fifteen members of the Commune surrendered in Vincennes. The reports of changes in the vicinity are semi-officially denied.

A dispatch to the Tribune, dated Versailles, 29, says an incendiary conspiracy is reported to have been discovered at Marseilles. Noguét Gambetta, prefect of Corsica, has been arrested as the principal conspirator. His wife tried to shoot the general who made the arrest.

NEW YORK, 31, Tribune cable.—A special, dated Paris, Tuesday night, says, I learn from a sure source that M. Rochefort has been condemned to death by a Versailles court martial. He has been probably executed already.

VERSAILLES, 30.—At a sitting of the Assembly, to-day, Changarnier spoke about Metz, defending Bazaine. Thiers replied and called Bazaine an illustrious warrior. The Duke and Poret Pasquier proposes the admittance of the Orleanist Princes to the Assembly. Picard replied that he would be happy to consider the subject. Clueamp's corps of twenty thousand men have returned in triumph to Versailles, with six thousand prisoners, who were discovered to be the insurgents who murdered nine Dominican priests on Friday.

PARIS, 31.—Executions continue. Persons discovered hiding are shot hourly.

To-day the city seems excited, even crazy.

A horrible effluvia from the bodies of the dead fills certain quarters of the city.

There are abundant signs that a coup d'etat will be made in the Assembly to depose Thiers and summon Chambord to the throne.

There is an apprehension that the walls of the Tuilleries and the Hotel de Ville will fall.

It is said the number of prisoners exceeded 40,000.

The courts martial use mitrailleuses

and make wholesale work of the executions.

BRUSSELS, 31.—Hugo has gone to Holland.

PARIS, 31.—A most revolting sight occurred to-day on the plaza, in front of the Hotel de Ville. Thirty-three Communists, among whom were seven women, were shot in a body, by a company of soldiers. Around three sides of the square troops, to the number of fifteen hundred, are drawn up, under the command of Colonel Guizot. At eight o'clock the prisoners, who had been confined in the coal cellars at the back of the porter's lodge, in the Hotel de Ville, were brought out. Their hands were tied behind their backs and they were then marched out by the main gateway, through a double line of soldiers, and having reached the centre of the wide area in front of the Hotel de Ville, were ranged in a row and made to kneel down close together. There was nothing on the whole plaza but three empty scavenger carts, which stood in a line at the rear of the prisoners. When the company was in line and ready to fire, Colonel Guizot stepped forward and told the prisoners, in a few words, that they were to suffer death for having been caught in the act of setting fire to the buildings and dwellings of Paris. At this moment the women uttered piercing shrieks, and began to sway themselves back and forward. An officer advanced and made them keep still with the flat of his sword. A few moments afterwards a volley was fired, and when the smoke cleared away a most horrible sight was presented. Those of the women who were in the middle of the row between the men, were still living and writhing in awful agony. The second volley was fired, and a third, and not until the sixth did all the prisoners cease to live. The dead bodies were then flung into the three scavenger carts and carried away to be buried.

PARIS, Evening, 31.—Omnibuses and cabs have commenced running again. Cafes, restaurants and places of amusement open, but are ordered to be closed at midnight. All proprietors who disobey will be handed over to the military. The Journal des Debats has appeared. Nearly all the newspapers which were temporarily removed to Versailles have returned to Paris. The Tri-Color, a new journal, advocates the restoration of the Orleans princes, on the ground that they would be a standing menace to the Germans.

HAVRE, 31.—A society has been organized whose object is to prevent the resumption of intercourse between Frenchmen and Germans.

VERSAILLES, evening, 31.—The publication and circulation of newspapers in the department of the Seine is made a subject of special authorization by Marshal MacMahon.

Picard and General Leflo will soon retire from the ministry. It is not known who will succeed them.

Paris will remain for some time yet, under military jurisdiction, but communication with the city is now unrestricted, and entrance and exit free to all. It is said the prisoners now in the hands of the government exceeds forty thousand.

CITY OF MEXICO, 25, via Havana.—Juarez will probably be re-elected. It is the general belief that only a slight revolution will occur against him. Manuel Payno will succeed Romero after the adjournment of Congress.

The telegraph line from here to Matanzas is finished, and is working well.

The foreign department has presented a bill to Congress, relating to foreigners. The bill is worded in such a manner as to leave foreigners in the peculiar condition of preventing them from either remaining foreigners or becoming Mexicans, except under circumstances which make them ready subjects of plunder. It is believed this is the aim of the bill.

The course pursued by the French journals is the origin of much ill-feeling on the part of the Mexicans.

The revolution at Tampico is considered ended, as the place is reported to have been taken on the 19th. Escobedo is fortifying San Luis Potosi.

BRUSSELS.—The Belgium Chamber of Representatives rejected the resolution of regret for the expulsion of Victor Hugo.

The ministers, in their speeches before the House, severely condemned the complicity of intellectual malefactors with the crimes of the Commune.

LONDON, 31.—England sends a representative to the telegraph convention at Florence, to arrange for the adhesion of the Vienna treaty concerning the English lines and the Anglo-American cables.