

THE PROPOSED INCREASE OF TAXES.

The taxpayers of this county were alarmed when the statement was given publicly, that the Territorial Board of Equalization had added ten per cent. to the assessment on all property in Salt Lake County. But it appears that this addition has not been made, it is only contemplated. Before a decision is reached, Salt Lake County must have an opportunity to be heard and to show cause why the addition should not be made. The situation therefore is not so bad as reported.

We hope the case of the taxpayers will, if necessary, be strongly presented. The value of property has declined. As to the cause of the decline we will not argue. The fact is, it has steadily decreased ever since the "Liberals" laid hold of the local government. This cannot be disproved, though some "Liberal" scribes froth at the mouth whenever it is mentioned, and with their usual lack of logic, deny the fact, yet attribute the cause of the decline to something outside of "Liberal" influences. They thus admit and deny in the same breath. But everybody knows that the value of property here is less than that of a year ago, and still less than that of two years ago.

The assessments made by the County Assessor this year, so far as we can learn, have given general satisfaction. We do not care whether he is a "Liberal," a Republican or a Democrat. That cuts no figure in the conditions. His valuations are considered fair, and the county authorities, most of whom are very familiar with real estate values, have heartily approved of his work. The movement to change it all should be strongly opposed on principle, and also on the ground of the confusion and expense it will entail.

There is another consideration. A large amount of taxes has been paid and payments are continuing. Receipts have been issued to the payers of taxes. Those receipts are in full for territorial, county and school taxes for the year 1892. Can a new assessment be made now which will be legally collectable of those who hold such receipts? If not, can the property on which taxes have not been paid, be assessed at the rate of ten per cent. more than the property on which the taxes have been paid? Would not this destroy the very equalization which the board was organized to promote?

But if we read the law aright, the Board is estopped from making any change in assessments after the present date. The statute of March 2, 1892, says:

"Sec. 11. That the county court of any county in which it is proposed to increase the assessed valuation as a whole, or of any class of property, shall have ten days' notice to appear by representative and resist such increase.

Sec. 12. That said board shall file a full and complete report of all the changes made by it with the Territorial Auditor of Public Accounts, on or before the first day of September of each year, and immediately any change is ordered, the secretary of the board shall notify the county court of the county affected by said change, of the same."

The notice to the County Court to appear and show cause was not made until August 31st. Ten days from that brings us to September 10. But the

law requires the Board to file a "full and complete report of all the changes made by it, on or before the first day of September." The change proposed has not been made, nor can it be made until the County Court has appeared before the Board, and that appearance cannot be made until September 10. That will be too late to make any change legal. Notice of a contemplated change is not the change itself. We do not think there can be any reasonable doubt that the Territorial Board of Equalization has procrastinated, and that the day of its power for the year 1892 is past.

We presume the county authorities will be prepared to appear by attorney and resist the increase, if necessary, so that no point may be lost. But we think they can object to any hearing and any change after the date provided in the law for the full report to be filed with the Auditor of Public Accounts. If this is correct, the taxpayers need be under no concern in relation to this matter.

CHOLERA AT THE DOORS OF THE NATION.

The cholera news is not re-assuring. The reports of its presence at the doors of our country are causing much uneasiness. This anxiety is shared by President Harrison, who has returned to Washington on account of his solicitude on the subject.

The attempt to assume that the cases on board the ship "Moravia" were cholera is absurd. No such comparatively mild form of bowel disorder is as fatal as that which carried off the immigrants attacked on the vessel named. Out of twenty-four persons seized with the malady only two recovered, and all the deaths occurred within twenty-four hours after the beginning of the attack. These facts were sufficient to prove that the disease was either Asiatic cholera or something equally infectious and deadly.

Some physicians are stating that cold weather does not kill the cholera germs, but merely causes them to lie temporarily dormant. According to this view they might be brought to this country during the winter in clothing, etc., and as soon as warm weather set in they would revive and multiply. Others insist that the plague is not necessarily a summer disease, but that it occasionally gets in its deadly work in winter.

We observe that Assistant Secretary Spaulding, at Washington, D. C., is credited with saying, "If decreed by divine Providence that we shall have cholera here, we cannot prevent it, but it is as nearly impossible for it to get here as we can make it." Here is a chance for some of our local contemporaries to tell the assistant secretary that there is no such thing as "divine providence," in affairs of this kind, and that plagues are simply the result of the want of personal cleanliness and proper sanitation, and of peculiar atmospheric conditions. They have an opportunity to say to the gentleman that "Providence" cannot use the elements to accomplish its purpose.

We observe that some people who profess great things about the freedom of opinion and its expression are

ready to leap furiously upon persons who happen to announce views in favor of the idea that God has anything whatever to do with the affairs of mankind. They act and speak as if it were out of the sphere of divine providence to interfere in any way with earthly conditions. They even seem disposed, had they the power, to seize by the throat people whose religious convictions lead them to the conclusion that the Almighty takes cognizance of poor humanity by administering corrective chastisement as well as blessings upon the race. We have no objection to people disbelieving in divine intervention, but when such persons set up a howl because some other people do not agree with them on the subject, we regret that they should be so contemptibly contracted and small. However, we will qualify this statement by saying that these intolerant individuals have the right to show their disposition toward egotism and tyranny if they wish to, but the spectacle they present is neither consistent nor attractive.

ADDING HORRORS TO HORRORS.

In addition to the horrifying particulars of the Borden murder in Fall River, Mass., another dreadful feature has been introduced. It is said that the case has now assumed a religious sectarian phase. Lizzie Borden, the accused murderer, is a Congregationalist. She is supported by her church, and escorted to and from the court by her pastor, a Mr. Buck. The prosecution, which of course is the State, it is said is aided by the Baptists, and a bitter feeling already prevails.

It appears that before burial the heads were detached from the bodies of the murdered Borden, and the trunks buried. The heads are in possession of the State physician. He testified that he was instructed by the State attorneys to perform the operation, and preserve the heads for purposes of evidence in the trial. When he so testified at the last examination the court was horror-stricken, and the audience shuddered, even Lizzie Borden looked ghastly when the surgeon coolly made the announcement. The court asked: "Do you mean to say that the bodies of the Borden were buried without the heads?" To which the stoical medico replied: "Yes, your honor."

This mutilation may have been necessary for the purposes of justice, but the general public will be greatly shocked at this realization of the great play-wright's words, "On horrors head, horrors accumulate".

IS THERE A EUROPEAN GOLD CONSPIRACY.

In Dun's review of trade for last week it is stated that imports of merchandise to New York for three weeks ending August 27, 1892, exceeded the imports of last year for the corresponding period by 48 per cent. This means that for every \$100 worth of merchandise imported in August, 1891, nearly \$150 worth were imported in August, 1892.

This seems anomalous in the face of