

ranch in Utah but he had to work so hard and was so badly off that I pitied him. I took a fancy to him and offered to bring him to Butte and take good care of him. He is my half brother. This scheme was agreeable to the boy's mother, to Carrington and all the rest. I brought him to Butte and he remained with me three or four months.

'We kept in communication with Carrington as to where the boy was, but Butte is a pretty tough place to bring up a boy in and lately we sent him with Hjal Graehl to the latter's ranch on Snake River in Idaho. He has nothing to do but hunt and fish, and he positively will not return to his father.'

Mr. Graehl's explanation of the matter was perfectly clear and consistent and showed conclusively that the kidnapping existed only in the mind of Carrington. Mr. Graehl visited Carrington only last week and told him all about the boy and where he was. Carrington's motive seems to have been solely to get Graehl into trouble. The police authorities here are satisfied that the boy is in much better hands than in Utah and would not interfere in the matter even if they could legally do so.

Carrington is not a "Mormon," but has figured as an anti "Mormon," an alleged doctor and as a U. S. Commissioner. He has also been, in our opinion, conspicuous as a crank.

NOTHING TO BE SCARED AT.

AFTER reading carefully the statement of County Assessor Fox, which we published on Monday, March 31st, and hearing the complaints and surmises of the public, we are of the opinion that there has been considerable useless foreboding over possible excessive taxation.

The old revenue law provided that property should be assessed at a fair cash valuation. The new law says it shall not be assessed at "less than the cash value." Wherein lies the great difference? The trouble in the minds of alarmists seems to arise from the notion that boom figures are to govern in determining "the cash value." This we regard as worse than borrowing trouble; it looks more like creating it.

Assessor Fox was perfectly right in asking for instructions from the County Court, and endeavoring to get that body to assume a portion of the responsibility arising from some of the provisions of the new law. But in estimating the change in real estate values he says: "Under this law, Salt Lake County will reach this year in valuation not less than sixty million dollars in its inflated condition." And he goes on to calculate what the volume of the taxes will be on this basis, and makes it reach "considerable more than twice the revenue of last year under the old law of 12 mills on the dollar." In this we think he is

greatly mistaken. The mistake occurs in the phrase, "*in its inflated condition.*" Now the law does not say that property shall be assessed at its cash value "*in its inflated condition.*" The question will be asked, what, then, is the rule as to estimating "the cash value?" It is given very plainly in the law itself. Section 13 says:

"The terms value and fair cash value mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor."

This does not look much like requiring property to be assessed at "boom" figures, or the temporary value "*in its inflated condition.*" Nobody believes that the balloon prices of real estate are anything more than a temporary "*inflated condition.*" Nobody in his sober senses expects assessors, in places where this altitude has been reached, to put his assessment figures upon all real estate at a similar altitude. The conscientious assessor will seek to carry out the provisions of the law as they affect his official duties, and will be governed by the definition of the law as to the terms "*value*" and "*fair cash value*" instead of by any speculative or spurt prices.

All the figures in the Assessor's estimate seem to be formed on this "*inflated*" basis. As to the penalties imposed by the law for non-performance of duty, they are all predicated on "*willful failure or neglect,*" and willful wrong doing as to matters "*known to the assessor.*" The objects evidently are to make taxation uniform, which it ought to be, and to protect all classes of taxpayers from discrimination and inequality, and to subject property to taxation which has heretofore escaped paying its just tribute to the public revenue.

There may be some things in the law which seem severe, and one or two points of doubtful validity. But in the main it aims at justice and equality before the law, and is not designed to be oppressive. It reduces the rate of maximum general taxation to eight mills, and in requiring property to be rated at its cash value, does no more than provide for the enforcement of former provisions and make a living law of what was a dead letter. Instead of pretending that fifty per cent. or even twenty-five per cent of the selling price under the hammer is a fair cash valuation—"of a piece of property," it makes the term cash value mean what it says and provides for a strict enforcement of its provisions.

If assessors are reasonable and equitable, as we have every reason to believe they will be, and seek to carry out the law according to its spirit and meaning and definitions, instead of being influenced by boom notions and wild speculations, we do not believe the difference in taxation will be anything alarming, that the assessors or their sureties will be in any danger, or that the troubles anticipated will prove of anything like the magnitude which in many people's eyes they have suddenly assumed.

THE UBIQUITOUS REPORTER.

THE New York *Globe* comments thus regarding the discovery of a newspaper reporter in the room assigned to the jury in the Flack case:

"Whatever the paper with which the man was connected may say, no man who knows anything about the inside management of newspaper offices will for a moment believe that any man will subject himself to such risks without orders. It is always a very convenient thing for a newspaper, when one of its reporters is caught in a dirty job like this, to disavow him and his acts; and yet this is done with complete knowledge on the part of experienced men that such a disavowal was only thought of when the offending representative had been found out. It is much to be regretted, not only for the honor of the law, but for that of the newspaper profession, that the judge could not find some warrant to send the reporter in question to jail at once for contempt of court. While this would not have reached the real wrong doer, yet it would have been a most useful example, not only to men thinking of such schemes for the future, but to the men who assign them, and to the others who are helped by means so disreputable. This is another of those instances in which the whole profession suffers for the offense of one of its representatives. It is, of course, unjust; but there are so many cases similar to it that the public is likely in the end to reach the conclusion that there are no papers whose editors and city editors will not, upon occasion, resort to such methods."

A SHOW OF OPENNESS.

ON April 1st, the City Council found itself in an awkward situation. A motion was put and carried that the Council go into executive session, and the mayor made the announcement. The room was cleared of spectators and reporters, when it occurred to certain members that a good opportunity was presented to make a show of openness in the transaction of city business by filling city offices in open instead of secret session.

A member raised the point that secret sessions were unlawful, and S. A. Merritt, Esq., the city at-