

many visitations the Prophet Joseph received, his ordination to the Aaronic and Melchisedec Priesthoods, and the fact that these two Priesthoods have remained in the Church in full force and vigor.

Elder A. H. Lund read from revelation on Priesthood and spoke thereon in a most interesting and instructive manner. He also reviewed the changes that have taken place from the death of the Prophet Joseph until the present. The Lord has been with the presiding Priesthood whether it is as the First Presidency of three, or as the Twelve Apostles. He said he believed all will like the change of fast day and to attend fast meeting on the first Sunday of the month; advised the Saints to be sure to remember the poor and to pay their tithing, also to remember the missionaries' families that they do not want for assistance. The Presidency had had to release some of the Elders on account of the distressed condition of their families, and allow them to come home; this should not be through any neglect on the part of the people.

Conference adjourned for three months to meet in Ephraim Feb. 18, 1897.

GEORGE TAYLOR,
Clerk of Conference.

STAR VALLEY STAKE CONFERENCE.

AFTON, Wyoming, Nov. 18, 1896.—The quarterly conference of the Star Valley Stake of Zion convened in Afton Nov. 14 and 15, 1896, Wm. W. Burton presiding. Opening prayer was offered by Bishop Osborn.

The Bishops of the different wards of the Stake gave in favorable reports. Elder A. P. Welchman exhorted the Saints to faithfulness, Elder Charles Kingdon gave a report of the Y. M. M. I. A., as being in good condition, Edmund McLachlan, superintendent of Sunday schools of the Stake, also gave a good report. Elder W. Burton spoke to the Saints on the necessity of living faithfully so that we may receive the blessings of the Lord.

President George Osmond took for his text, "Angels above us are silent notes taking of all our actions." He made an earnest appeal to the Bishops of all wards to be in unity with the local Priesthood and visit every member if possible during the coming winter; exhorted all to faithfulness.

Elder Anson V. Call of the Stake presidency made some very encouraging remarks; said he had traveled some lately and was pleased to note that the Saints of the Star Valley Stake were as prosperous as their neighbors.

Elders B. H. Alfred Jr., A. Dalrymple and John Nelld made some encouraging remarks.

Elder Anson O. Call presented the general authorities who were sustained unanimously.

Elder John B. Thatcher addressed the Saints on the subject of obedience. Sister Sarah A. Burton gave notice that the conference of the Relief society would be held in Afton on Monday, Nov. 18th. President Osmond made a few closing remarks and blessed all in the name of the Lord.

We had no visitors but the conference was well attended. A good spirit

prevailed and all went to their homes blessed and benefitted.

The health of the people is good.
W. H. KENNINGTON,
Stake Clerk.

SAN LOUIS STAKE CONFERENCE.

SANFORD, Colo., Nov. 16, 1896.—The quarterly conference of the San Luis Stake of Zion was held at Manassa, Colorado, November 14 and 15, 1896. A good representation of the Priesthood was present. The Stake presidency, all of the members of the High Council, two out of three of the alternate members (the absent one being excused on account of sickness) the Bishops of the wards, and presidents of all the branches, were present.

The reports of the wards and branches were of an encouraging nature. The Saints were striving to live nearer their covenants and many were willing to stop their bickerings, strife and contentions. The Bishops' reports showed and increase of union, and the testimony of the speakers, with two or three exceptions, was that those presiding, both local and general, were doing their duty. We were told that the hour of God's judgment was come, and in order to escape the calamities abroad in the earth we must keep the covenants made with the Lord; and that to pay our tithes and offerings we would be able to release ourselves from financial obligations bearing upon us. Work in the temples, the Word of Wisdom, and a proper respect for the order of the Priesthood, were subjects spoken upon by the various speakers.

On Friday preceding the quarterly conference, the Relief Society and Primary held conference, where the Spirit of the Lord was felt in abundance; and in all one of the most enjoyable conferences held in this Stake of Zion for some time has just closed. The words of encouragement and the outpourings of the Holy Spirit witnessed by those who are honest in heart and striving to do right was a source of joy and satisfaction.

M. O. FUNK, Stake Clerk.

ATTORNEY GENERAL'S OPINIONS.

Attorney General Bishop transmitted the following opinion today in relation to collection of taxes on mortgages:

J. K. Reed, Esq., county attorney of Emery county, Castle Dale, Utah:

Dear Sir.—Your favor of the 1st inst. is before me in relation to the assessment of mortgages and the collection of the taxes thereon.

Your question, "How will the collector compel payment on any mortgage on which assessment has been made and what can be levied upon?" may be answered, the same as any class of personal property.

"Every tax has the effect of a judgment against the person, and every lien created by this act has the force and effect of an execution duly levied against all personal property of the delinquent; the judgment is not satisfied or the lien removed until the taxes are paid or the property sold for the payment thereof." Section 92 of the "Revenue Act."

"Every tax upon personal property

is a lien upon the real property of the owner thereof, from and after 12 o'clock m. of the first Monday in March of each year." Sec. 93 of the same act.

"The treasurer may collect the taxes delinquent on personal property, except when the real estate is liable therefor, by seizure and sale of any personal property owned by the delinquent." Sec. 125 of the same act.

"On payment of the price bid for any personal property sold, the delivery thereof with a bill of sale vests the title thereto in the purchaser." Section 129 of the same act.

That a mortgage is property and subject to taxation there can be no question, when so addressed.

It will be observed from these provisions of the law, that the tax thereon has the force and effect of an execution duly levied against all of the personal property of the delinquent.

I think the law would authorize the treasurer to take into his possession the mortgage so taxed, and under the provisions of sections 126 and 128 sell the same at public auction, provided the owner of the mortgage was not the owner of real estate, in which case the tax would be a lien against the real estate and he could proceed to sell the real estate in satisfaction of the taxes on the mortgage.

As to your second question, "Has the county commissioners, under the law, the right to charge school districts with the collection of special school taxes?" permit me to say that I know of no provision in the present law which will authorize such a charge.

I have the honor to be,

Very respectfully yours,

A. C. BISHOP,
Attorney General.

Another opinion of interest to tax payers has been handed down by the attorney general in the following, to the county attorney of Beaver county:

"I am in receipt of your favor of the 11th inst. in which you submit the following and request my opinion thereon: 'First, where taxes become delinquent on personal property should the collector first levy on the personal property, or should the collector proceed against the realty first?'

"Second, where there is an error made by a party giving list of property can the commissioners correct the error after the tax is due, or should the party pay the tax as provided by law and then apply to the commissioners for relief?'

"Replying to your first question permit me to say, that I am of opinion that where the owner of personal property which has been assessed is also the owner of real estate, that under Secs. 93, 103 and 125 of the 'Revenue act' resort should first be had to the sale of the real estate for the taxes on the personal property. In the event that the owner of the personal property is not the owner of real estate or that by the sale of real estate a sufficient amount of money should not be derived to pay the taxes on the same and the taxes on the personal property, then the seizure and sale of the personal property would be authorized.

"As to your second question I am of opinion that the party would be required to pay the taxes and thereafter