

The reason of the law is apparent; the value of the property is measured by its money or cash value, taxation should be uniform and equal, in that the burdens of government should fall alike and equal on all property; hence Boards of Equalization are constituted to which the individual taxpayer may appeal from an excessive valuation placed upon his property by the assessor, and have it equalized as compared with other property, or estimated at its fair cash value, and again wherein property has been assessed below such value, to have it equalized by raising its valuation.

To equalize is to make equal, to cause to correspond or be alike in amount or degree, as compared with something, and in matters of taxation money is the standard of values.

As to the second proposition, viz: the listing and assessing of real estate, and does a building constitute a part of the realty?

I quote you Section 2010, laws 1888, and section 2013, of the same laws as amended in 1890, page 51, laws 1890.

SEC. 2010. "Property other than money shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit shall be assessed at its legal value; real estate shall be listed as real estate, and personal property shall be listed as personal property. Real estate taxable under this act shall be listed and assessed as valued on the first day of January in each year; all other property taxable under this act shall be listed and assessed as valued on the day of assessment, from credits taxable under this act debts due and owing by the party to be assessed shall be deducted in listing and assessing."

SEC. 2013. "In assessing real estate it shall be described with reasonable certainty as to locality and quantity, according to the maps or plats herein provided for.

It shall be sufficient in towns and cities to give the number of the lot, block and plat, and on other lands the approximate area within the section, or other legal subdivision thereof and the township and range in which it is situated. The real estate and improvements thereon shall be assessed and listed separately."

Section 2010 provides for the valuation as of the first day of January of each year, and section 2013 provides for the manner in which the real estate shall be listed, the description, etc., "and that the real estate and improvements thereon shall be assessed and listed separately."

The difficulty is found in harmonizing a seeming conflict of the last paragraph of section 2013 as amended, with that part of section 2010, which provides that real estate shall be listed and valued as of the first of January, whether in listing and making the assessments, the assessor shall list and value the real estate and improvements thereon separately, as on the first day of January of each year, or value the real estate separately as of the first day of January, and the improvements which have been placed thereon since January 1st, separately on the day that the assessment is actually made.

I am of the opinion that as improvements upon real estate constitute generally in law, and also in ordinary

market or money valuations, part of the realty that the assessor in making up his lists and assessments should value the real estate and improvements thereon as of the first day of January, stating the value of the lands and improvements separately, and that improvements made after January 1st should not be listed as of that year. This separation of values, perhaps, was intended, by the legislature, to and would probably aid in a correct and uniform valuation of real estate, and I am unable to reach the conclusion that, by requiring real estate and the improvements thereon to be listed and valued separately, that the legislature intended in that connection to make the improvements assessable as personal property.

Very respectfully,
W. C. HALL,
City Attorney.

THAT "BREEZE" IN THE IRRIGATION CONGRESS.

There has been some complaint by persons present at the Irrigation Congress, that the colloquy which arose between Governor Thomas and some members of the California delegation has not been fully reported, and particularly that the remarks of Mr. Mills were omitted from all the press accounts of the proceedings. We have therefore procured from the stenographer of the Congress a verbatim report of the remarks that were made, following the speech of Governor Thomas in support of Delegate King's amendment in reference to the school lands, in which he stated there was a determination on the part of the California delegation "to force down the throats of the convention every idea which they think we should adopt."

Following is the full report of what ensued:

Mr. Mills—Mr. Chairman, before the Governor takes his seat, I wish, as a question of high personal privilege, to refer to the remark which he made when he took the stand, that it was evident that from the proceedings here that the California delegation had a programme which they were determined to choke down the throat of this convention. If that expression had come from any other delegate on this floor, the California delegation would have passed it in silence, but coming from the Governor of the entertaining Territory of this convention, we cannot afford to allow it to pass in silence. Now, sir, it is apparent to the convention that this delegation has been divided. Its chairman went on the platform and attempted to pass a substitute for the resolution which is before the convention, proving to the gentlemen and to you, gentlemen, that this delegation was not a unit. Now, we are somewhat trained in politics in California, and if we had a programme we would have united in that programme. You impeach our intelligence when you tell us that we came here with a programme upon which we were not agreed. Now, gentlemen, we did get the chairmanship for this convention, for which we are very grateful, but we perhaps owe you an apology, not because the man we named is not the peer of any man on this floor for that office, but

we owe you this explanation; it will go back in the telegraph to the State of California that the delegation which our Governor sent here has been committing improprieties on this floor. We did get the chairmanship, and for this very reason for the benefit of this convention. The gentleman whom we named has eminence in two directions, as a lawyer and as a skilled legislator on the subject of irrigation. If any other gentleman almost of this convention had been named for the chairmanship it would have been charged that some ulterior motive, and not irrigation as a main proposition, caused that choice. But when we named Mr. Wright as the chairman of this convention, we put a label on it as it were; we unified and concentrated the thought of this convention on the subject of irrigation, because we put the one man into the chair who has become distinguished as a legislator on that subject. That is our policy. When it was telegraphed back to California that O. C. Wright had been chosen chairman of our delegation and eventually chairman of the convention, that made the people of California understand that we were here in the interest of no other scheme than the great object which had called the convention together. We did succeed in getting that chairmanship by your partiality and your generosity. I hope the Governor of Utah will not make us sorry for it, and I hope you will not place us in a light before our constituency at home of having come in here in some indirect, unworthy interest, and not in the great interest which has called us together. (Applause.)

Mr. Thomas—Mr. Chairman and gentlemen: If I have said anything which will cause regret in the California delegation I of course humbly apologize for it.

Mr. Mills—Thank you. I move we accept his apology. (Laughter and applause.)

Mr. Thomas—But let me remind the California delegation that the statement was made on this platform that there was such a thing as good faith, and intimating that the Utah delegation were not acting in good faith.

Mr. Irish—Will you permit me—

Mr. Thomas—Yes.

Mr. Irish—I desire to interrupt the Governor now, by his permission, with a personal explanation. I explained that Utah, represented on this committee on resolutions, was the author of the clause relating to the public schools in this plank in the platform, and not California. Utah was the author of that claim, that every gentleman in this convention, who has participated in parliamentary proceedings, will understand that there is such a thing as responsibility for delegated authority, and when the delegate of Utah upon that committee had voiced the sentiment of Utah in this platform, I do say, and will say it in the face of an opposing world, that good faith required him and his delegation to stand by that which he had put into this platform. Now, in response to that—I am not talking urgently, because I have no ungentleness of disposition—in response to that it is said that California comes here to crowd things down the throat of this convention, intimating that this clause, which is the fruit of the