

by students of the A. C. of U., W. H. Hamer Jr., Rachel Maughan, Fred Atkinson, Olla Barker and Chas. A. Jensen, was presented:

To the Board of Trustees of the Agricultural College of Utah:

"We, the undersigned committee, acting for the Agricultural College of Utah and expressing their unanimous opinion, represent to your honorable body that we most heartily approve of the manner in which the affairs of the college have been conducted by President J. M. Tanner, and that his retention as president of the institution, is desired by the students.

"We denounce as untrue and libelous, the article which appeared in the Salt Lake Herald, April 23, under the heading: 'A change is needed,' in which a change in the presidency is advocated."

It was moved and seconded that the communication be spread on the minutes.

President J. M. Tanner reported in a general way the progress and status of the institution. His report shows the following appropriations made by the last Legislature:

General maintenance for six months from January 1 to July 1, \$10,700. For the two collegiate years beginning July 1 as follows:

General Maintenance.....	\$22,500
Workshops.....	5,000
Laboratories.....	2,000
Manual training.....	2,000
Printing and Repairs.....	1,000
Sewers.....	1,000

This makes in all a total of \$44,200. The unexpended appropriation of \$7,600 is \$4,681.56 to date. The amount needed for the balance of the year from that fund is estimated at \$2,807.80, leaving a balance on hand of \$1,873.96.

The report goes on to say that the amount needed at the present rate of salaries would be \$22,310. The amount of the appropriation for next year from the government will be \$23,000, leaving a balance for next year of \$690. The president recommends a re-adjustment of the salaries, which would add to the fund about \$1,780. There was \$1,500 appropriated for farmers' institutes, of which \$1,172.03 had been expended up to April 1; the balance of \$327.97, will be used in printing lectures and traveling expenses by July 1st of this year.

Regarding the boarding house the report stated that the average expense of student's board was \$2.20 per week; some paying as high as \$2.75 while others were paying only \$2 according to the accommodations they received.

Upon motion of Member Graham, the chair appointed members Graham and Hansen, to act with President Tanner as a special committee, to report a schedule of salaries; this committee reported as follows:

J. M. Tanner.....	\$ 2,500
John T. Quinn.....	1,100
James E. Shepard.....	1,200
James Dryden.....	1,200
E. J. Mackward.....	1,800
F. W. Brewer.....	1,700
Physical culture and elocution.....	750
Samuel Fortier.....	1,700
F. B. Linfield.....	1,300
Machinist and blacksmith.....	750
Miss Cotey.....	1,300
Miss Bowen.....	800
Paul Fischer.....	1,600
Joseph Jensen.....	1,400
Lewis Cannon.....	1,400
Mrs. Sarah G. Goodwin.....	1,000
Luther Foster.....	1,800

Lewis A. Merrill.....	900
E. W. Robinson.....	1950

Rosanna Cannon, in a letter dated at Boston, made application for the position of teacher of physical culture and elocution. Miss Cannon graduated under Miss Babcock in 1896, and is now attending the Emerson College of Oratory. Miss Cannon was accordingly appointed at a salary of \$62.50 per month, from Sept. 1, 1897, to July 1, 1898.

The president of the board was authorized to communicate with Governor Wells, and others if necessary, to secure an officer from the government as military instructor in the college for the ensuing year.

QUESTION OF SALARY.

According to the opinion of County Attorney Van Cott, Horace A. Heath is entitled to salary up to the time the present board of county commissioners appointed his successor. The county attorney further gave it as his opinion that the act of removing Mr. Heath was illegal, for the reason that the gentleman was appointed on the 23rd of February, 1895, for the term of two years, or "until a successor is appointed and qualified." On the 2nd of February the board passed a resolution declaring the office vacant. Mr. Heath sent in a claim for salary from February 1st to March 22nd. The question was submitted to the county attorney for an opinion with the result as before stated.

The reply of Attorney Van Cott was read at yesterday's meeting of the board and after some discussion the opinion was filed and in the meantime Mr. Heath is minus his salary.

C. A. Erickson, gardner at the joint building grounds, was a claimant to back salary, viz. \$65, for the month of January. The county attorney was also of the opinion in this case that Erickson was entitled to it, but the board voted to disallow the claim.

E. S. Loveey, the bee man, sent in the following communication:

Having been requested by several beekeepers to attend to their bees for the disease known as foul brood, I hereby appeal to your honorable body to take favorable action on the matter. The bees are now taxed under the State revenue law, which seems to have annulled the special bee tax, without making any provision to compensate the inspector for services rendered. While I am willing to use my best efforts in favor of all interested for any reasonable consideration, my position is such that it is impossible for me to do this work without compensation.

The petition of John W. Donnellan on behalf of the Commercial National bank, claiming that certain property was erroneously assessed and sold for taxes in 1896, and asking to have the title cleared up, was denied. The county attorney in an opinion said that Mr. Donnellan's petition was predicated upon the idea that if the property belonged to the bank in 1896 it would not be assessable for taxes. In this Mr. Donnellan, says County Attorney Van Cott, is entirely mistaken. All banks pay taxes upon their real estate, and the assessed valuation of real estate is deducted from the assessment of their total net asset, when arriving at the assessment to be

placed upon their capital stock, and therefore this property was liable to taxation, even though it was the property of the bank as the affidavit accompanying the petition tended to show.

The property in question is lot 2, block 124, plat D, Salt Lake City survey, and Col. Donnellan in his affidavit set out that that a portion of the capital stock of his bank was invested in said real estate, and as the method of assessing national banks is by assessment of their shares, and all real estate owned by such banks with to the amount of their capital stock is exempt from taxation. In 1896 the bank returned the property to the assessor and had it exempted from taxes. The further history concerning the title of the property was that it was vested in the bank by a United States marshal's deed resulting from foreclosure proceedings in 1894. It appears, however, that James H. Bacon held a subsequent trust deed on the property which was vacated and foreclosed by the sale under the first deed of trust to the Commercial National bank. Bacon sold the property, under the second deed of trust, to W. B. Holland and while this sale conveyed no title it was assessed the following year to Mr. Holland and subsequently sold for taxes to M. C. Moon for \$25.85.

Samuel Spry, one of the firemen was ordered to be notified that on and after May his services would no longer be required.

THE EUROPEAN MISSION.

Millennial Star, April 8.

Arrivals—The following named Elders from Zion arrived in Liverpool on April 5, 1897: For the British mission—L. C. Duncan, Salt Lake City and John W. Cook, Taylorsville. For the Scandinavian mission—Fredrick Peterson, Murray. For the Swiss and German mission—George Coulam Jr., and S. W. Lawson, Salt Lake City.

Releases and Appointments—L. C. Duncan has been appointed to labor in the Birmingham conference.

John W. Cook has been appointed to labor in the Obeltenham conference.

William Stoneman has been released from laboring in the London conference and appointed to labor as a traveling Elder in the Norwich conference.

James Holley, who has been laboring as a traveling Elder in the Birmingham conference, has been released to return home April 17, 1897.

JUBILEE MATTERS.

Governor Wells has appointed a Jubilee commissioner for each county. The joint resolution passed by the last Legislature appropriated \$15,000 for the big celebration. Ten thousand went direct to the commission and five thousand to be divided among the counties. The names of the new commissioners and the amounts going to their respective counties are as follows:

Beaver county, \$150, John R. Murdoch of Beaver.

Box Elder, \$250, Rudger Clawson of Brigham City.

Cache, \$250, Lyman R. Martineau of Logan.