

school purposes, an estimate of the approximate cost thereof shall be made by the trustees, and the rate per cent. may be fixed at any sum not exceeding two per cent. per annum, as shall be decided by a majority vote of the property taxpayers resident in the district present at a meeting called for that purpose to be assessed and collected as a special tax upon all the taxable property in the district."

From the above language it might be inferred that a special school tax may be levied at any time when a necessity for it exists; but the following sections, which were adopted in 1886, as amendments to the school law of 1884, in which section 4 remains unchanged, make it impossible to levy more than one special school tax during any one year:

Sec. 7.—All school taxes, whether levied by trustees or by a special meeting called for that purpose, shall be computed from the valuations of the county assessment roll, and shall be levied during the month of April, 1886, and during the month of December of each year thereafter, and within ten days after any such meeting shall have been held, the school trustees shall make a certified statement of the per cent. of the taxes so levied, to the County Clerk and to the County Assessor. The County Assessor shall assess therefor at the same time and in the same manner that he assesses for territorial and county taxes, and he shall give to district school taxpayers the same notices as are required by law to be given to taxpayers of territorial and county taxes.

Sec. 8.—At the time of computing the tax in the county assessment roll, the County Clerk shall compute the district school taxes of the several districts of the county in which school taxes have been levied. The County Court shall sit as a Board of Equalization of district school taxes, and shall equalize in the same manner as now provided by law for equalizing territorial and county taxes.

Sec. 9.—All school taxes levied and assessed under the provisions of this act shall attach to and become a lien on the property assessed from the date of assessment. They shall become due and delinquent at the same time, and shall be collected in the same manner as territorial and county taxes.

All school taxes are levied during the month of December in each year, no matter when the meeting is held at which the vote in favor of a tax is taken. They are assessed and become due and delinquent at the same time and in the same manner as county and territorial taxes. Virtually a school tax becomes a government tax, so far as the assessing and collecting of it are concerned. The law provides that the county tax on transitory stock may be divided between the counties in which the animals have their summer and winter ranges respectively, but no provision is made relative to dividing a special school tax which might be assessed on such stock.

A reasonable view of the whole subject would, it seems to us, justify the conclusion that a special school tax is collectable on the taxable property which the assessor may find in the district at the time of making the county and territorial assessment, and upon such property only, without regard to the residence of the owner thereof. This conclusion is strengthened by a clause of section 4 above quoted which provides that a special school tax shall be "assessed and collected" upon all the taxable property in the district.

Double taxation is made practically impossible by the regulations governing the levying, assessing and collecting of taxes in all counties and school districts, and complications of a difficult character to adjust, arise if it be granted that property, not in the school district when the assessor makes up his roll, may afterwards be taxed for the benefit of such district.

#### GEN. SHERIDAN'S CITIZENSHIP AN INTERESTING SUBJECT.

THE year which will embrace one of the hardest fought political fights in our history is about to be born, and with the increasing nearness of the event and the preliminaries to it comes an increasing interest in the outcome. Every name having the slightest availability in connection with the Presidency is being brought forward by the friends of its wearer, and his qualifications and merits are thus early canvassed and presented in the regulation party style, which means too frequently a dearth of argument and a plethora of "jushing" eulogy. This kind of thing, however, is mainly confined to the Republican side of the question, since the other party has about settled down to the choice of its last standard-bearer.

The most significant name yet presented is that of General Philip H. Sheridan. In view of the fact that there are any number of capable and experienced statesmen in the Republican ranks, men who are not only willing but anxious to try their hands at running for President, the bringing forward of the celebrated cavalry leader, who claims for himself nothing more than being a soldier, gives rise to speculation as to the why and wherefore of the movement. He does not desire the place, in fact has announced that under no circumstances would he

make the race, and yet the following for him increases day by day and the movement has developed into the proportions of a veritable "boom." One of the conspicuous men of the party gives it as his opinion that there is no real intention of nominating Sheridan, the design being to create as much strength as possible for some undesired man to offset the Blaine movement, and by having an equal or nearly equal force to that of the Maine statesman, the story of Cincinnati in 1876 will be repeated—he will be in the position of a boy who occupies one end of a see-saw by going up and down as high or as low as possible but accomplishing nothing until the convention is tired, then a break will be made for some man who is wanted and he will win—that is, he will win the nomination, for after that there is the race in chief to be made.

If this is the programme, General Sheridan is more an expert in the game of politics than some people have given him credit for. He seems to understand the ways that are dark and tricks that are vain of the politicians too well to prevent his being enmeshed by any of their schemes, so far as obtaining his consent is concerned; so that, if they persist in bringing his name to the front, they do so without his approval and therefore relieve him of any onus that might otherwise attach to the proceedings. If he should happen to be the nominee, perhaps under such circumstances he might reconsider and consent to lead his party, but he does not propose to be a stalking horse in the early part of the business for the purpose of heading off Blaine, or anyone else, especially when he already holds a high and honorable position and one entirely in consonance with his training and instincts.

It is not to be presumed, however, that those who have the Blaine interest in hand are so dull or inexperienced as to be captured in the way proposed in all. A counter movement, having for its object the annihilation of "Little Phil" as a candidate and leaving the former a comparatively uncontested field, has already been inaugurated. The first development of an interesting character that has so far been sprung upon the nation is the somewhat sensational announcement that General Sheridan is not an American-born citizen; that he was but a few weeks old when his parents brought him to our shores from Ireland, the place of his nationality, and that of course all talk about his candidacy is idle, he being constitutionally ineligible. The question is open for discussion, and those who know anything of the circumstances connected with Sheridan's nativity will find some interested listeners when they tell what they know. The movement for him has not, however, shown symptoms of abatement yet.

#### Back to the Fort.

Under the heading of "Salt Lake Evacuated," the Omaha World of Dec. 22d says:

"Orders were issued from army headquarters in this city today for company E, Sixth Infantry, Captain Britton, which is stationed in Salt Lake, to return to its post at Fort Douglas. This company was placed in the city as an 'outlying guard' two years ago when a Mormon outbreak was apprehended, and has remained there since. The troops seem to have enjoyed it, and so far as outlined indications go their presence has not annoyed the Mormons latterly."

This morning the company moved back to the Fort.

#### Santa Claus at Eagle Rock.

We are in receipt of the following, dated Eagle Rock, Idaho, Dec. 26th, 1887:

"Santa Claus has been here and gone away, but he did not forget the Eagle Rock Sunday School. On the 24th each scholar received a nice present, for which they all feel very thankful. On Sunday the 25th we held a Sunday school jubilee. Nearly all took part in the programme, both young and old, by giving short speeches, songs and recitations. The day will long be remembered by the little folks. In a short speech the Bishop said he was much pleased with the programme as the songs and recitations were all of a good moral character and great credit was due the parents and the superintendency—namely, Thos. A. Nixon, J. B. Hawkey, and H. R. Moss."

#### Train Robbers Captured.

Fort DuChesne, Utah, Dec. 27.—Two of the gang who stopped the passenger train on the Denver & Rio Grande Railway, in October last, near Grand Junction, Colorado, were captured yesterday at Vernal, Utah, by two ranchmen from Colorado named H. A. Castle and C. P. Hill, respectively. These men, having collected a chain of positive evidence at Delta, Col., connecting the objects of their pursuit with the robbery, shadowed the gang cautiously and followed them up closely, strengthening their clew as they went along. While pursued, the perpetrators of the robbery went through the mountains into Wyoming. The gang then separated in twos, one party going farther into the mountains, while the other two, which are now in custody, took a circuitous route into Vernal, Utah, where they were closely followed. Warrants were issued for their arrest,

and before they could decide which route to take up again, after refreshing themselves at a restaurant, they were surrounded by the sheriff of the county and a posse and compelled to surrender. These men give their names as L. W. King and J. J. Mathews. They are very reticent and cannot give any reason for their wanderings, but one of them incautiously made a partial confession that he was present at Grand Junction on the night of the robbery, but did not take part in it. A large sum of money was found on one of the prisoners. King shows marked intelligence and evidence of good education. He had it ters on his person showing him to be connected with a confidence gang in Denver. Both prisoners are securely guarded and will be taken to Grand Junction for identification tomorrow, and from thence to Denver by Sheriff Hill for hearing.—Tribune.

#### Attempt to Wreck a Train.

On Sunday morning last, when Section Foreman Thomas Rowe went down to the south end of his section, about a mile below the fair grounds, he found a railroad tie broken in two in the middle and one end split into kindling wood. A closer examination convinced him that the tie had been placed across the track for the purpose of wrecking the south-bound passenger train. From the footprints he believed one end had been laid on the rail and the other on the ties between the rails, and had been struck with such force by the engine as to break it in two in the centre, and splintering one end of it. Who had placed it there is of course a mystery, but it seems that hanging would be too good for the wretch that would plan such an act. The supposition is that some tramp who had been put off the train had placed it there for spite.—Idaho Register.

#### Coasting Accident.

Last Monday evening, a rather serious accident occurred to a party of young ladies who were coasting on a large schooner, on Third Street Hill. Eight of the party were on the schooner at the time, and were going at a rapid rate down the hill, and were endeavoring to guide the sleigh along the sidewalk of the street mentioned when it ran against a house. Miss Tillie Harris, who was one of the occupants of the schooner, was thrown against the building, her face striking with great force. Her nose was injured, her face bruised and skinned, and one of her teeth was knocked loose. Miss Callie Johnson, another of the party was thrown off, and alighting on her left leg, sustained a fracture of both bones of that limb, between the knee and ankle joint. Three other members of the party were slightly injured, thus making five out of the eight who were hurt. All were cared for as speedily as possible, and last evening, the two who were the most seriously injured were progressing favorably towards recovery.—Ogden Herald.

#### School Meeting.

A correspondent, "Z," writes as follows from Hoytsville, Summit Co., on the 24th inst.:

"At Hoytsville, on the 23d inst., a meeting of the taxpayers of the district was held for the purpose of voting on a rate per cent to procure funds with which to complete their new school building, commenced this year. The trustees of the district asked for a tax of one per cent to further continue the work on the building. The necessity of completing the building next year was freely discussed and resulted in a motion to vote a tax of two per cent, which was carried by a unanimous vote. This action of the meeting is highly commendable in view of the fact that the citizens of this place have just completed, at a large cost, the repairs rendered necessary on their meeting house by damage done thereto by the disastrous fire of last winter."

It is pleasing that our Trustees are men who are desirous of doing all in their power to forward the cause of education. It is earnestly hoped that they will speedily furnish the district with a suitable building, convenient and adapted to the wants of so important an interest as the education and care of the young.

#### Will Try for a Change.

There is a move on foot looking to the presentation to the coming Legislature of a petition asking that the judicial districts of Utah be again changed. There is a widespread opinion that the present arrangement of the First District is simply abominable, being cut in two as it is by the Third District. Then again the work in the First District is too great to be handled by one judge, while the work of the Second District does not employ the full time of Judge Boreman. The scheme that is on foot now is to have the legislators take away from the First District all that portion which lies south of the Third District and tack it on to the Second District. This, it is claimed, will come more nearly equalizing the business of the two districts, and will enable the judges to each perform the work with great facility. It is said that while there is not to exceed twenty to thirty days' work now in the Second District, the time of the First District Court has been so entirely taken up with criminal business that no civil business has been done in the southern part for

a year and a half. A long civil calendar has accumulated, and that class of business is suffering in both the north and south parts of this district. The matter is as yet confined to lawyers, but it is thought it will be pressed vigorously as soon as the Legislature convenes.—Ogden Herald.

#### The "Instructor."

Among the Latter-day Saints the *Juvenile Instructor* takes its place in the front rank of magazines. It has steadily grown in interest and public favor, there being apparently no effort spared by the editor to make it rank among the best periodicals of the day. Every number is filled with instructive and entertaining reading for both old and young, while the illustrations and music in each issue are very pleasing features.

Already the *Instructor* has completed, the twenty-second volume, its holiday number of this year being excellent. Five appropriate illustrations adorn this issue, which is also doubt its usual size, and the following well-prepared articles form its table of contents: The Smoking Crater, Yucatan; First Steps; The Coming Men; Letter to the Primary Associations; Bessie's Christmas Light; A Hint to Grumblers; Golden Keys; Christmas Dreams and Gifts; Topics of the Times; Arctic Scenes and Incidents; Killing Time; Bishop Marsden's Daughter; The Two Little Stockings; How he was Saved; Editorial Thoughts; A Christmas Snow Slide; A Dutch Uncle's Christmas Party; Good Tidings (music and poetry); and The School of Sorrow.

In volume twenty three several improvements are promised. The firm having just purchased a new book press, they will even excel the first-class work heretofore issued by the office, and a better class of illustrations will now be used; each number will also be trimmed. Every endeavor will be made to bring the *Instructor* to the highest point of perfection, and we recommend it to every Latter-day Saint as being worthy of careful perusal.

#### IN THE NORTH.

Happenings In and Around the Capital of Cache.

Deputy Marshal Steele visited Mendon on Wednesday evening and subpoenaed Chas. Baker and Robt. Sweeten to appear before the grand jury in Ogden as witnesses.

On Tuesday afternoon last, Deputy Steele, accompanied by Commissioner Goodwin, visited Millville. The deputy searched the residence of Fred Yeates, of that ward, but failed to find the party he was seeking.

On Wednesday, Wm. Williams, who was arrested last summer on an unlawful cohabitation charge, and whose sentence was suspended, was arrested on a new charge. He has since been taken to Ogden.

Andrew Anderson, of Hyrum, against whom an indictment was out for unlawful cohabitation, gave himself up to the officers on Tuesday. On Friday morning he went to Ogden, where his case will be considered.

H. H. Peterson, of Hyrum, who was arrested some time ago on the charge of unlawful cohabitation, and who has been before the commissioner several times, was there again on Friday morning, when the case against him was dismissed.

Jarvis Baker was before Commissioner Goodwin on Friday morning on a charge of fencing public land. Mr. Baker made a statement in his own behalf, when the case was continued until January 3d. Witnesses are to be present on that occasion.

At about 10 o'clock Thursday night Deputy Marshal Whetstone made a call at the residence of James Henderson in this city and arrested John Burt, of Clarkston, who had come there early in the evening. He was taken before Commissioner Goodwin, when he pleaded guilty to the charge of unlawful cohabitation. He was bound over in the sum of \$1,000. He also gave bonds for the appearance of Mrs. Burt and Maggie Simpson Burt.

On Thursday Fred Theurer, of Providence, was arrested by Deputy Whetstone on a charge of unlawful cohabitation. He was taken before Commissioner Goodwin and placed under \$1,000 bonds. He pleaded not guilty. His examination took place on Friday. J. Theurer, and Mrs. M. Hockstrauser were examined as witnesses. The result was Mr. Theurer has to appear before the grand jury. Mrs. Hockstrauser was bound over as a witness.

On Wednesday, Dec. 21, at about 4 p. m., Mr. Ephraim Dunn was riding towards his home at Three Mile Creek, Box Elder County, when he met with a serious accident. He was traveling along the county road and had reached a point about two miles south of Brigham City when the animal on which he was riding stumbled and fell, throwing Mr. Dunn to the ground and falling on top of him. Mr. Jacob Jensen happened to be near at the time and ran to Mr. Dunn's assistance and extricated him from his painful position. A team fortunately came along about the same time, and Mr. Dunn was placed in the wagon and conveyed to the nearest residence, which was that of Hon. J. D. Peters, at Three Mile Creek. There the unfortunate young man was made as comfortable as possible, and Dr. Carrington sent for. He found that the man's left leg had been broken midway between the ankle and the knee. The doctor set the bone.

Our Clifton correspondent, who was absent from town when the shocking suicide, mentioned in these columns a short time since, occurred, sends us additional particulars of the sad affair, which occurred on the 10th inst. Samuel Henderson, Jr., a carpenter by trade and a married man and the father of three children, the youngest only four months old, arose on the morning of the above date, apparently in good spirits. He ate his breakfast as usual, and while his wife was in the corral milking the cow, he arose from his chair kissed each of his children an affectionate farewell, walked to the cupboard drawer and took out a razor and placed it in his pocket. He bade his children a second farewell, and left the room, saying as he did so, "I have not long to live." He proceeded in the direction of the stable, passing his wife on the way, and remarking to her, just previous to entering the stable, "Why, Lid, you are quite a cowboy." As he closed the door of the stable he bade his wife good bye in a pleasant way, and immediately drew the razor from his pocket and severed the jugular vein. His wife, observing that his actions were peculiar, followed him and was horror-stricken when opening the stable door to find her husband standing over the manger and watching his own life's blood flowing from the ghastly wound. The only words he said were that he did the deed with his own hand. He died in thirty minutes. No one knows why he committed the rash act.—Logan Journal, Dec. 24.

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