THE REVENUE BILL.

CONSIDERABLE time has been consumed by the House in the consideration of the revenue bill introduced by the ways and means committee. It may well be doubted whether that time has been spent profitably. The bill has at least one radical feature which alone makes it objectionable to a degree which ought to insure its rejection, unless that element be eliminated. We refer to the clause which provides that all property shall be assessed at its actual cash value.

Were this Territory, its industries and values in a settled, healthful and normal condition, no urgent objection could be found to such a tax law. But in the present state of things, a statute which makes it imperative to assess property at the price at which it might be sold at the time of making the assessment, would work disaster to great numbers of freeholders. We are having a "boom." Prices, especially of realty, are enormously inflated. A feverish spirit of speculation has run values up to fictitious not to say fabulous figures, and it is a fact that the total revenue possible to be derived from hundreds of pieces of real estate in this city would not pay the taxes upon them, under this bill and the present city ordinances, were assessments to be based upon actual cash offers made for the property.

In this city there are large numbers of laboring men, without income save from their daily toil, who own homes the taxes upon which would amount to more than their entire earnings for the year if assessed at "boom" prices. To compel the assessor to lay such a burden upon them is to literally expel them from the city. This would not only be gross and flagrant injustice to the poor, but it would result in disaster to the financial interests of the city, and bring about a quicker and more violent reaction after the present "boom." The inflation of which we are speaking is rampant in this city and Ogden, is felt to a maked degree in Provo, and has reached a number of other towns, but has not materially affected values in the greater part of the Territory. Hence tax-payers whose property lies in the places affected by the "boom" would contribute much more in proportion than they now do to the maintainance of the government of the Territory, and the district schools.

In this connection we endorse the remarks made upon the revenue bill by Hon. C. E. Allen. That gentleman does not represent either the political party or policy which we favor, but some of the observations made by him upon the subject of cash value assessments were sensible and statesman-like. He thought the attempt to enforce such a provision would work great injustice in certain portions of the Territory, while it would not materially affect other portions; and in his opinion, the present law was working satisfactorily. He was opposed to the bill, and deemed it an unnecessary measure. This is a correct view to take of it.

UTTERLY UNFAIR.

THE dispatches make allusion to the report of the House Committee on Territories recommending the admission of Idaho into the Union. The telegraphic statement includes the following reference to what is termed the "Mormon" phase of the question:

> The report concludes that there is nothing in the Constitution which debars a good citizen, or one entitled to the franchise, from exercising any political privilege. Whenever the Mormon Church abandons its advocacy and practice of polygamy and bigamy, there is nothing to prevent its members from voting. This Mormon question has been a troublesome one for years and has been a standing disgrace to our government. The evils of Mormonism had become so great in that Territory that all non-Mormons, regardless of party, united in strongly urging this legislation.

The constant stream of misrepresentation and injustice which flows from official quarters is almost if not quite exasperating. Nothing whatever has, either in the courts or Congress, been asked for any class belonging to the Church except for those who have broken no law, but have been living in accord with every statute in letter and spirit. Men who are not now and never have been connected with polygamy in any shape are, by the constitution of the proposed State of Idaho, denied the privilege of citizenship. This disability is placed upon them purely on the ground of religious belief, and not on account of anything they have either said or done contrary to any law. In fact, the monstrous doctrine is constantly being advocated and enforced that it is right to punish one class of persons for acts alleged to have been committed by others, on the ground that they belong to the same religious body. Religious intolerance could scarcely go further.

THE RECENT HEIRSHIP DECISION.

ON Wednesday last the NEWS contained an article in reference to a Probate case in which the heirs of the late Orson Pratt were the principals. Judge Bartch decided that the law of 1876, which gives all children born out of legal heirship who were recognized by their parents during the latter's lifetime, is valid, and that the applicants for a share in the distribution of the residue of the estate in point were entitled to it.

This decision was commended as sound and sensible. It was shown in the article that the same view could not be consistently taken of the decision of Judge Anderson, in the case of Cope vs. Cope, in which the same point was involved. The latter opinion affirmed a judgment entered in the Probate Court by Judge Marshall. In that affirmation Associate Justice Anderson declared the Territorial statute of 1876 invalid, because, in giving the status of heirship to children born out of legal wedlock, it encouraged polygamy.

We showed that if such encouragement was given by the law of 1876, it was more emphatically tendered in the Edmunds law of 1882, which legitimated all children born in the polygamous relation up to January 1st, 1883.

It could readily be inferred from the article that the position taken by Judge Anderson and that of Judge Marshall, affirmed by it, were identical in every particular. Such, however, was not the case in one aspect. The last named functionary sustained the law of 1876 as valid, but claimed that there was a period dating from 1862 to 1876 wherein all children born out of legal wedlock were barred from heirship. This vacuum, it was claimed by him, was created in this way: In 1852 a Territorial law was enacted and approved similar to that of 1876, with the difference that the former measure gave children born out of legal marriage the status of heirship whether or not they were recognized by their parents during the life of the latter. Judge Marshall held that this law encouraged polygamy and was therefore annulled by the congressional anti-polygamy law of 1862. Hence that from the last named year till the statute of 1876 was enacted, illegitimate children born within these dates had no heirship rights.

This explanation is made simply