

out opposition. It contains at the present time probably 10,000 people, and under a more benignant rule would assuredly become a place of great consequence and growth. The dawn of such a day is doubtless close at hand.

A COMING CONTEST.

A great many questions must be considered in connection with the great issue of the day—what to do with the Philippine Islands and other Spanish possessions in the Pacific. One of these is the position of the United States (should the islands become ours) in the event of a great European war. And this may not be very far off. There are people who look upon the Hispano-American imbroglio as the beginning of a series of conflicts upon the earth, and who shall say, at present, that this view of the situation is without foundation?

Not long ago Dr. Andrews in an address at the Lakeside assembly in Wisconsin stated, according to the reports, that Europe is on the verge of a great war. The speaker expressed himself to the effect that Great Britain and Russia are likely to engage in a contest about Asiatic Turkey before long. England has been closing in on this territory and now has India to the east of it, Egypt to the south and Cyprus to the west. Russia, on the other hand, touches Asiatic Turkey on the point between the Black and Caspian seas. It is tolerably sure that the government at St. Petersburg has never given up the traditional policy of expansion to the south and it is equally sure that Great Britain cannot contemplate such expansion with tranquility. The sentiment in Europe in regard to Turkey is, besides, similar to that in this country in regard to Spain, and any disturbances in the Turkish empire might arouse a popular protest against the continuation of Turkish rule and precipitate a war. The conditions certainly are favorable to such an outcome in the future.

It is conceivable that a contest commencing in Asiatic Turkey would involve all the powers with interests in Asia, perhaps also the one that assumes sovereignty over the Philippines, and with this possibility in view the great question of the disposition of these remote islands becomes one of paramount importance. It is well that all the time necessary is to be given to its consideration. The power of the United States to protect them and to establish a stable and beneficial government, should the islands be desired, is not doubted. But it is just as well to go to work with the utmost deliberation so that the whole people understand the situation, and then, whatever the result will be, the nation will be ready to abide by the consequences.

RELIEF SOCIETY DAY.

"There was a sound of revelry by night," and for the greater part of the day, at Saltair on Monday. The Female Relief Society of this Stake of Zion gathered there in goodly array, and large numbers of their friends gathered with them, the total aggregation being estimated at 2,500—not so many as to produce actual discomfort, yet sufficient to occupy the available space quite fully enough for comfort's sake.

The program which the managers prepared and which was carried out in full, was of itself worth paying money to see. Nothing vicious, no claptrap nor anything of that kind, but everything elevating, entertaining or illustrative of some special feature of development in mental and physical cul-

ture, and all showing care, forethought and a judicious regard for the proper entertainment of those who had assembled.

The Relief Society was brought into existence as one of the early adjuncts of the Church work and has steadily grown ever since. Its mission is indicated by its title and its labors have amply earned for its members the name they represent and uphold. It is gratifying to know that it is held in such respectful remembrance and such undoubted esteem that the mere announcement that those who constitute its membership hereabout will have a little outing and would be glad for those who can do so conveniently to join them, is responded to so cordially and so numerously.

ARE BONDS EXEMPT?

During the session of the present Legislative Assembly in 1897 a bill—perhaps more than one—was presented, having in view the exemption of mortgages from taxation. This was in obedience to a popular and persistent demand, the object being to make the rate of interest paid for loans which are secured by mortgage as low as possible. It is well known that all the taxation which has to be paid on a mortgage is simply added to the interest, and that if there were no such taxation the amount of interest would of course be less by just the exaction of the county through its assessor and collector, and it amounts at times to quite an item. All this has reference to home money, there being no tax collected on money loaned here from outside the State; and the apparent injustice of the discrimination was also a ground of objection. Waiving the latter phase of the case, and referring only to the former—which is done for the sake of citation merely—there are some other things suggested by the connection.

A majority of the Legislature was decidedly favorable to the measure, and it would doubtless have passed with something approaching unanimity but for the insurmountable obstacle which an investigation of the matter disclosed. The bill was unconstitutional. The charter of the State provides, among other things on that subject, that all private property in the State is subject to taxation, and mortgages are held to be such property, which they undoubtedly are for purposes of taxation, although in a strict sense only evidences of property. The Constitution as to this proposition—that is, the thoroughness of the taxation system—was recently interpreted by the Supreme court of the State in a correlative proposition, the opinion being by Chief Justice Zane. It related to the abatement or modification of taxes in certain cases, which, it was held, could not be done, because the Constitution comprehended equal, impartial and unexceptional taxation. It is thus shown that the law is not only fundamental, but has received a final interpretation by the court of last resort.

Taking these things into consideration, are not a good many of our citizens and some few of the papers on the wrong scent, as it were, regarding the local and State bonding systems? The obligations of the commonwealth have been freely taken on even more favorable terms than were asked, because they have been made exempt from State taxation; the city bonds are the subject of considerable animadversion, because they are made subject to State but not to city taxation, which gives the other bonds an advantage in the market. But is not the citizen, notwithstanding the law in his favor in one case and the ordinance favoring him in the other, in an insecure posi-

tion regarding immunity from public assessment on the bonds of either kind that he may hold? The Legislature has very much more power in the matter of legislation than any city council has; any of the work of the latter can be repealed or added to by the former; and if the Legislature has no constitutional authority to exempt bonds from taxation—a subject to be discussed a little further on—it follows that the council not only has no such authority but goes a long way in the opposite direction from right when it assumes so to act. So that, no matter under what circumstances or to what extent the citizen may be a bondholder of either the State or the municipality, if the law and the ordinance exempting him from taxation on such holdings shall be found to be unconstitutional, he will be liable for all taxes, prospectively, presently and retrospectively, that he would be and have been subject to if no such enactments had ever existed.

Article XIII, section 2, of the Constitution, under the heading of "Revenue and Taxation," provides that all property in the State, not exempt under the laws of the United States or the Constitution of Utah, shall be taxed in proportion to its value as ascertained by law. The word "property" is defined as including moneys, credits, bonds, stocks, franchises and all matters capable of private ownership. Property owned by the State or by any municipality or school district, not being capable of private ownership, are exempt. But bonds, though issued by either of those divisions of the civil government, are not the property of either as such, although designed to bring money into their respective treasuries, and they are not only capable of private ownership but of no other. They confer a benefit upon the holder of them, as other property is supposed to do, only that they are much more beneficial than some of the other properties that are taxed, in that they do not shrink in value, and produce an un-failing increment. All these considerations, one would think, were sufficient to bring State and city bonds within the schedule of property subject to taxation. Furthermore, as against the city, the council has no right to make ordinances at all which relate to the assessment or collection of taxes, its proportion of the fund derivable from such source being looked after by the county officials.

Under these circumstances it might be as well to cease the discussion of a "gold clause" or a "lawful money clause," or the denominations in which bonds shall be issued, until it is clearly determined exactly what their legal status is.

The Florida Philosopher gives to the enemies of the Latter-day Saints the following well deserved lecture:

"People should have manners enough to attend to their own business and let other people alone who are doing them no harm. If those church members who are exercising themselves so in denouncing the Mormons and doing all they can against them would devote their energies to building up their own churches they would be far more useful to the human race. Trying to break down another church is not the way to build up one's own church. Such malice and spite only lead people to doubt their Christianity. 'Live and let live.' No doubt the Mormon missionaries are accomplishing much good, and therefore no true Christian will interfere with them. All these silly reports that are going around in pamphlet form or otherwise such as that 'the Mormons believe Adam is God,' etc., are too absurd for an intelligent, unprejudiced person to notice."

That is philosophy, not sophistry.