

ent snow storms will do any damage as it is not probable that much snow will fall out there, and the lambing season will not begin for some time yet. Mr. Hudson's sheep are ranging toward the north end of Raft river and he expects to go out soon to take charge of them.

Elder George Allam of Blaine, Davis county, called on the "News" yesterday, having just returned from a mission to Great Britain. Elder Allam left home on the 17th of January, 1896, and on arrival at Liverpool was assigned by President Ruion S. Wells to labor in the Scottish conference. He reports an enjoyable and successful mission and that much good is being accomplished by the missionaries in Scotland. Elder Allam returns in the best of health and proud of the fact that he was privileged to be the bearer of the Gospel's glad message.

Congressman King, a Mormon, did good work getting at the facts of the case in Cuba, and now another Mormon, in the interest of Senator Cannon, has been equally successful in a tour through Hawaii. He finds the natives are not by any means unanimous for the restoration of the monarchy, and the facts as he finds them are additional arguments in favor of annexation, as the minority that at this moment may be for Liliuokalani. It can easily be seen represents a residuum that does not know its own best interests. For them as well as for their fellows annexation would be a blessing, and would benefit the islands even in greater proportion than it will prove a valuable policy for the United States.—Philadelphia Press.

Attorney General Bishop today sent the following opinion to State Auditor Richards in answer to a request for legal information:

I have your favor of March 17th, in which you submit the following and ask to be advised thereon:

"In the light of Sec. 3, Art. 13 of the State Constitution, is Sec. 3579 of the Revised Statutes, conferring on the board of county commissioners the power to remit or abate the taxes of any insane, idiotic, infirm or indigent person to an amount not to exceed ten dollars for any current year, a valid enactment?"

"If said provision of law is deemed unconstitutional, would it be expected of me as the State auditor to refuse to allow credit against the State and State school taxes on account of such remittances?"

The question involved turns wholly on the constitutionality of the following language found in Sec. 2579 of the Revised Statutes of Utah of 1898: "The board may remit or abate the taxes of any insane, idiotic, infirm or indigent person to an amount not exceeding ten dollars for the current year."

That the same is unconstitutional I think will clearly appear from a careful examination of the Constitution herein set out, viz:

Section 2 of article 13 provides: "All property in the State not exempt under the laws of the United States or under this Constitution, shall be taxed in proportion to its value, to be ascertained as provided by law."

"Sec. 3. The Legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the State, according to its value in money, and shall prescribe by general law such regulations as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property. . . . Provided further, that the property of the United States, of the State, counties, cities, towns, school districts, municipal corporations and public libraries, lots with buildings thereon used exclusively for either re-

ligious worship or charitable purposes, and places or burial not held or used for private or corporate benefit, shall be exempt from taxation. . . ."

The provisions of section 26 of article 1 of the Constitution make the foregoing provisions mandatory the intention of which is clearly expressed and the language free of any ambiguity.

It will be observed that the Constitution provides that all property in the State not exempt under the laws of the United States or under this Constitution shall be taxed in proportion to its value under a uniform and equal rate of assessment and taxation, so that every person and corporation shall pay taxes in proportion to the value of their property. The property exempt under the Constitution is expressly named therein. It was competent for the constitutional convention to make these exceptions, but in doing so it intended all other property not so mentioned should come within the general rule and be subject to taxation.

Therefore, unless we can find in the provisions of the Constitution an exemption of such property in express terms the property of insane, idiotic, infirm, or indigent persons would be subject to taxation to the same extent and in the same manner as property belonging to other persons. No such exemption is to be found in the Constitution.

The effect of the act of the Legislature attempting to grant this power to the county boards of equalization is to exempt such property from taxation. It thus contravenes the provisions of the Constitution, and in my judgment would be declared null and void.

I therefore beg to advise you that you cannot, in accordance with law, allow a credit against the State or State school tax on account of any remittance or abatement made pursuant to the provisions of the statute in question.

FROM MONDAY'S DAILY, MARCH 21.

County Fruit Tree Inspector John P. Sorenson writes to the "News" calling attention to bulletin No. 2, issued by the State board of horticulture. He says that there is "much valuable information contained therein in regard to trees, what to plant, how to plant, when to plant and where to plant; any one calling on the fruit tree inspector, or sending their addresses, will receive a bulletin free of charge. The rules for spraying and disinfecting and the formulas to be used are also given in said bulletin; if the inspector is at work in the county, call on F. Gray, the county commissioners' clerk."

This week Manager A. A. Janson of the Brigham woolen factory said to a Bugler reporter that the factory has been closed for the winter season, but it will be reopened some time next month. The capital stock now amounts to \$22,000, but this will be reduced this spring by a general cut. Although it was a quiet year, the institution did very well last season. The factory handled 30,000 pounds of wool, manufacturing \$7,427 goods, this being the wholesale price. \$2,420.55 was paid out in wages, \$2,052 worth of blankets was manufactured; linseys, \$1,150; yarns, \$1,675; flannels, \$1,050, etc. The net profits were \$705; dividends paid, \$454. These figures give an idea of the advantage this home industry might be made to this section if it was properly patronized. It might employ ten times as many men, making the monthly pay roll ten times as large.

County Attorney Van Cott has submitted to the board of county commissioners an opinion as to the liability of the county for the machinery recently furnished by the Sprague Electric company, New York, for the repair of the elevator in the joint building. Mr.

Van Cott gives it as his opinion that the expenses should be borne by the company, for, according to the spirit and letter of the contract the company is liable for the damage done. The amount involved is \$500, and is for the defective screw which laid the elevator up for upwards of two weeks for the pairs. The contract specifically states that any defect in the elevator in workmanship or material shall be made good by the company, free of expense to the county. The New York house has presented a bill for \$500, and the probabilities are that a suit will follow. The board has the matter under consideration.

The following appreciative notice of an anniversary celebration and testimonial to Elder Nelson Russ, of Wilford, Idaho, appears as a correspondence in the Fremont county (Idaho) News, a non-Mormon paper:

Wilford, Idaho, March 14, 1898.

Editor News:—Notwithstanding the cold, bitter day the people of East Wilford, regardless of creed, gathered at the school house to celebrate the 51st anniversary of Nelson Russ's birthday, who is soon to leave for the East on a mission. Three years ago Mr. Russ was chosen superintendent of the Sunday school in this district to instruct the youth of all classes. Today's gathering of young and old showed the growth of the institution and the manner in which his labors are appreciated.

The entertainment opened with the usual exercises and after which short addresses were made by L. Dayton and G. D. Black, music, songs, recitations and dialogues were enjoyed by the audience. Nothing could better illustrate the progress of the children than the rendition of the pieces, the choir more especially. Mr. Russ thanked the people, the committee and every one contributing to the enjoyment of the occasion. Then a bounteous dinner was enjoyed by all and a dance to the children ended one of the most successful reunions ever held in Fremont county. At night a dance was held in the schoolhouse to aid Mr. Russ on his mission, which was a success financially and where he was presented with a book as an aid to his labors.

Yours truly,
X. Y. Z.

The "News" recently published an account of a shocking crime at Colonia Garcia, forty miles from Colonia Juarez in which Mrs. A. F. McDonald, formerly of St. George, Utah, was robbed and murdered. Her assassins made good their escape at the time but being suspected were closely pursued. Now comes an Associated Press dispatch from El Paso, Texas, under date of today, which says that news has reached there from Casas Grandes, Mexico, of the terrible fate which has befallen the members of Black Jack's gang who escaped from that country several months ago. Soon after their leader was reported slain and they sought refuge from pursuit by American officers in the fastnesses of the Sierra Madre mountain of Old Mexico.

The Black Jack gang of desperadoes and cut-throats for several years terrorized the entire border between El Paso and the Gulf of California and it remained for the Mormon colonists in the vicinity of Casas Grandes, Mexico, to hunt down and annihilate the gang, says the dispatch.

On February 23, Mrs. A. F. McDonald, a Mormon woman, wife of a prominent resident of one of the settlements, was murdered by two unknown men. She was a storekeeper at Round Valley, fifty miles east of Casas Grandes, in an isolated locality. After the assassination the robbers looted the store and escaped.

The brutal crime aroused the entire community and it was decided to hunt