

pleased to meet with the Sunday school conference; the instructions we have had are timely and what we need today. We should be thankful for the blessings we receive from our heavenly Father.

The visiting brethren gave some excellent instructions on the following topics: prayer, fasting, tithing, the word of wisdom and the administration of the Sacrament. The superintendents and general Sunday school board and the superintendent of the Stake were presented and unanimously sustained. The weather during the conference was very favorable and all had a pleasant and enjoyable time.

RICHARD E. JONES,
Stake Secretary.

OPINION AS TO MINES.

Acting Attorney General Beuner X. Smith, replying to questions propounded by Edward Pike, attorney for Juab county, handed down an opinion yesterday afternoon holding that the revenue law contemplated the assessment of the net proceeds of all mines of whatever nature, operated throughout the State. The opinion is as follows:

I am in receipt of your communication of recent date, asking the following questions:

First—Under section 62 of the Revenue Act of the Session Laws of 1896, should not iron mines located as quartz lodes, the product of which is sold to smelters for fluxing purposes, be classed as "valuable mineral deposits," and the net proceeds of said iron mines be subject to taxation in the same manner as are other mines and mineral deposits, to wit, by furnishing to the assessor the statement as provided in said section?

Second—Should not gypsum and rock-salt deposits, located and held as either lode or placer mining claim, be also classed as "valuable mineral deposits," and the net proceeds thereof be taxed as provided in said section 62?

Third—Would it conform to the intent of the law governing the assessment of the net proceeds of mines, for the owner of a mine to deduct from a statement of his net proceeds for the year preceding the 1st day of June, 1897, an account embracing interest on an indebtedness incurred by said owner for machinery and improvements prior to the year immediately preceding such statement?

The part of section 62 material to your first inquiry is as follows:

Every person, corporation or association engaged in mining upon a quartz vein or lode or placer mining claim containing any gold, silver, copper, coal or other valuable mineral deposit must, between the 1st and 16th days of June in each year make out a statement of the gross yield of the above-named metals or minerals from each mine, during the year preceding the first day of June, and the value thereof.

The intention of the Legislature, from the language used, was to assess the net proceeds of mines containing all and every kind of valuable mineral deposits, and that the same was not intended to be limited to those specifically named, and the net proceeds of the iron mines located as quartz lodes, which are referred to in your first question, would come within the meaning of the act, and be subject to taxation.

As to your second inquiry, in reference to gypsum and rock-salt deposits, located either as lode or placer mining claims. I am of the opinion that they also come within section 62, and the net proceeds of such mines are subject to

taxation under that act. The terms used are not necessarily limited to valuable metallic substances, but whatever is recognized by standard authorities as mineral and, which have a specific value as such would come within the meaning of the act. Gypsum and rock-salt are recognized by the United States land office as valuable mineral deposits.

In answer to your third inquiry, it is my opinion that the owner of a mine in making a statement should not deduct from the net proceeds for the year preceding the 1st of June, 1897, interest paid upon an indebtedness incurred prior to that year. Section 64 of the Revenue Act specifies what allowances may be made and for what purposes the money so allowed is expended, but it fails to include in the allowances interest upon indebtedness incurred prior to the year preceding the statement.

INTEREST TO FRUIT GROWERS.

The State board of horticulture has issued the following which will prove of interest to the fruit growers of the State:

To the Fruit Growers:

It is important that spraying of apple orchards be continued during the next five weeks in order to protect the late apples from the second crop of codling moth worms. The life history of the codling moth, as given by entomologists and observed by orchardists, proves that there are several broods of worms each year. In northern and central Utah the first brood is just emerging from the apple and prepared to undergo the transformation from worm to moth. This change will be complete in about sixteen days from the time the worm leaves the apple; consequently, from July 15th to 25th there will be a second crop of moths flying around and depositing eggs for a brood of worms to infest late apples. The ravages of this latter brood of worms are noticeable in the great number of worm holes in the sides of winter apples, which, while not utterly ruined, are nevertheless unsalable and unfitted for long keeping. These imperfections, if allowed, will always militate against Utah fruit when placed in competition with the products of carefully cultivated orchards that have been properly sprayed.

Many people in Utah have acquired an erroneous impression regarding the results of spraying, through the statements often published by commonly accepted authorities that two or three sprayings in the spring are sufficient. This would be correct, were it a physical possibility to kill every worm hatched in the first brood. This, however, is impossible, and in the most carefully sprayed orchards there will be enough worms escape the first spraying to produce a brood in July sufficient to ruin the entire crop of winter apples.

The above suggestions are prompted by the experience of the members of the State board of horticulture during the past four years, and are confirmed by the most successful fruit growers in Utah and elsewhere. We therefore urge that all late apples be sprayed with paris green at least three times between July 15 and August 15.

THOMAS JUDD, President.

C. H. BLOOMSTERBERG,

Vice President.

J. A. WRIGHT, Secretary.

A PIONEER WHO CANNOT COME.

MINERSVILLE, Utah.

July 5th, 1897.

I have been reading the past few months quite a number of reports pub-

lished in your valuable paper from Pioneer and Battalion veterans, who came to this land in '47. There being so many of them, I have been diffident about reporting my case. But seeing so many reports from those who left us years ago, no due reflection I concluded to send in my case in a condensed form, feeling that it is my right and privilege to do so. I was born in 1832. I drove an oxteam across the plains from old Winter Quarters to Salt Lake City, where I arrived in August or September, 1849. I was in Capt. C. C. Rich's company and was quite young, being in my sixteenth year. I helped H. G. Sherwood to survey Salt Lake City and was connected with a number of events, until the following year, '48, when I was sent back to Devils Gate on the Sweet Water to meet and help bring in a company of the Saints, among whom was President Young's family. In '49 I went to California, and in '50 I returned with C. C. Rich.

In '51 I returned to California with Rich and Lyman, where I remained until the breaking up of the San Bernardino mission, when I returned to this place, Minersville, where I have remained ever since. My financial condition is such, I am sorry to say, that I shall not be able to meet with my old friends on that notable day, the Pioneer Jubilee. I feel at least to have my name mentioned and enrolled with the balance of my old Pioneer veteran friends.

I am most respectfully yours,

ALBERT L. STODDARD.

BEAR LAKE DISTRICT CONFERENCE.

A district conference of the Bear Lake Stake of Zion was held at Randolph June 26 and 27, President Wm. Buge presiding. On the stand were the Stake Presidency, Elder R. S. Spence of Paris, Idaho, Elders A. McKimmon of Randolph, John Kennedy of Argyle, John M. Baxter, Woodruff, Elders Joseph Irwin of Lake Town, Isaac Price of Round Valley, Samuel Weston of Garden City and others; Sunday school superintendents and home missionaries.

Saturday at 10 a. m. conference opened. Elder Buge expressed thanks to God for the privilege of meeting with the Latter-day Saints in conference. He spoke of faith, missionary work at home and abroad, and showed that the Gospel of Christ as taught by the Latter-day Saints was true and perfect in every particular and could not be amended. Elders John C. Gray and Anson C. Call reported their labors, which were very acceptable. Elder William L. Rich next said it was not often that the brethren numbered the sisters in Saturday meetings as is the case today. He compared us as being in a school working for a record; advised the people not sell their cattle down too low, as was the case in Bear Lake valley, but keep sufficient to eat the product of the meadow and farm; spoke of the Jubilee and Pioneers, that they were not out on a prospecting tour, but blazing the way for thousands of Latter-day Saints to follow.

In the afternoon the home missionaries reported their labors; said they were well received and that the meetings were well attended as a general