

The following analysis was made from ores from the famous iron mines of Iron county, Utah, and needs no comment.

THOMAS PRICE & SON,
Assay Office, Chemical Laboratory
and Ore Floors 524 Sacramento
street, San Francisco, Cal.,
May 20, 1890.

Walter S. Maxwell, Esq., P. O. Box 1173,
Station C, Los Angeles, Cal.:

Dear Sir—We have made a careful analysis of the three samples of iron sent to this office by you, with the following result:

No. 1..... 62.10 per cent. iron.
No. 2..... 69.10 per cent. iron.
No. 3..... 67.20 per cent. iron.

This ore is of the very best quality, and is that which commands the highest prices. It is of the same character as the ore used for the production of the well known brand of iron called "Norway Iron." The very highest percentage that chemically pure iron of this class could produce would be 72.45 per cent.

The percentage of silica in all your samples is very low. Sample No. 3 possesses no enhanced value on account of its magnetic properties. All your samples are magnetic oxides of iron, and will produce the same quality of metallic iron. Yours truly,

THOMAS PRICE & SON.

In view of the recent developments of natural gas at Salt Lake City, it is important to note in connection with the future iron industries of Utah that inexhaustible ledges of the purest limestone occur in the mountains surrounding the city. Several large quarries are being at present operated within the city limits for the purpose of supplying a flux for the Salt Lake smelters as well as the city's supply of lime for building purposes.

Manganese is also found in large deposits to the southeast of Salt Lake City. Trusting our efforts to supply you with reliable data on the above will be satisfactory to you, we are, yours respectfully,
JOHN W. DONNELLAN,
S. W. SEARS, Secretary. President.

JUDGE HOGE'S OPINION.

In the refusal of Zion's Benefit Building Society to subject itself to pay to the city what amounts virtually to a double taxation, it has according to the opinion of Judge Hoge, the city attorney, practically won the case.

The purpose of the society is to enable its members to build homes with money obtained at the lowest possible rate of interest. It is not a regular stock corporation. Members can withdraw on giving thirty days' notice. The only officer in the association that receives the slightest monetary remuneration is the secretary and he is only paid for actual labor performed.

All houses erected by the society were assessed to their individual owners and taxes paid on the same, and of course if the association was compelled to pay taxes on the money invested in these buildings it would be double and illegal. For this reason and what is set forth in the following from the revenue law, the society refused to pay the tax levied by ex-Assessor and Collector Clute, who was subsequently instructed by the City Council to institute suit in his own name for its recovery:

From credits taxable, debts due and owing by the party to be assessed, shall be deducted in listing and assessing.

The county assessor and collector

recognized the justice and legality of the above and assessed the individual members of the society only.

Mr. Clute, however, stubbornly held out for the double assessment, and action was commenced for the recovery of the taxes.

The city attorney after, as he says, he had consulted with the best lawyers of the Territory, submits the following important opinion in the matter:

SALT LAKE CITY, Utah.

To the Hon. Mayor and City Council:

Gentlemen—The recorder informs me, of date of April 29th, that the assessor and collector of Salt Lake City had reported to your honorable body a list of unpaid taxes among which were taxes due from Zion's Building and Loan Association; that the same was referred to me to prepare papers and commence suit for the same against said association. I beg leave to return the same to your honorable body for further instructions. The charter of the city amendment, March 1, 1884, page 53, provides "That the City Council, etc., is hereby authorized by ordinance to enforce the payment of all city taxes, by levy and sale of the real and personal property of any delinquent taxpayer, in the manner provided by law for assessing and collecting territorial and county taxes."

And further gives the city assessor and collector the same powers as are exercised by county assessors and collectors, and city taxes when assessed shall be a lien on all property assessed until paid. Article 10, page 92.

Section 1, Charter Laws, 1888, authorizes the Council to regulate the subject by ordinance; also confers on the city assessors and collectors the powers as are by general statute conferred upon county assessors and collectors. All taxes assessed are made a lien upon all property assessed, which lien may be enforced by a summary sale of such property.

Section 16, page 211 of the revenue ordinance uses this language:

"If any person neglect or fail to pay his taxes on or before the 31st day of October in the year taxes are assessed, it shall be the duty of the collector to levy upon enough taxable personal property of the taxpayer to pay the taxes and costs and proceed to sell the same in the manner hereinafter mentioned."

This section is almost a literal copy of the general statutes on the subject of collecting taxes by county collector, to be found in section 2030, Compiled Laws of 1888, I. volume, page 727, as also in section 2030 A, Laws 1890, page 53.

The general laws of the Territory provide for the collection of delinquent taxes a summary mode of procedure. The sections of the charter cited require the ordinances to follow that procedure; the ordinance has, as near as may be in this case, done so, and under this charter and ordinance a complete remedy for the collection of delinquent taxes has been provided.

The question now arises, this summary being provided, can the city bring suit to collect unpaid taxes? The authorities are not quite uniform on this point, some holding that the remedy is cumulative, others, that the summary proceeding is exclusive. This question came before our Supreme court in the case of Crismon, assessor and collector of Salt Lake county, vs. Salt Lake county et al. (2nd Utah, page 111. Opinion of the court by C.J. Shaffer, concurred in by Emerson and Boreman.) The court uses this language: "We think the rule is well settled that when ample powers and means are afforded by statute for the collection of taxes without suit, and where there is no statute providing for suit to be brought

for taxes, no action can be maintained therefor."

This decision was made in a case where the county assessor and collector had brought an action to collect delinquent taxes.

A case arose in the First District Court at Provo where Spanish Fork City brought an action against a party to collect delinquent taxes; the same provision was in its charter for the collection of delinquent taxes as in our own charter, and Judge Judd sustained a demurrer to complaint on the ground the court had no jurisdiction in the case, on the authority of 2nd Utah, holding that the decision applied to cities.

From the authorities above cited, particularly the case of Crismon vs. Salt Lake county, et al., 2nd Utah, 111, which is the unquestioned law in this class of cases until reversed by our Supreme Court, I am of the opinion an action cannot be maintained.

WASATCH STAKE CONFERENCE.

The quarterly conference of the Wasatch Stake of Zion convened in the Stake House, Heber, on May 7th and 8th. Present on the stand: President Joseph F. Smith, Apostle Lyman, President Hatch and Counselors, members of the High Council, Bishops of the various wards and Counselors, Patriarch Hicken and others.

On Saturday, at 10:30 a. m., conference was called to order by President Hatch. After singing, and prayer by Patriarch Thomas Hicken, President Hatch spoke highly of the Saints in Wasatch Stake as to their faith and good works, and their readiness to help to build up the Church of Christ.

The Bishops reported the condition of their respective wards, which was very satisfactory. Health, peace and prosperity prevailed, and the various organizations and institutions were generally prosperous.

President Joseph F. Smith said he was pleased to hear the bishops' reports. He made some pertinent remarks on the subject of tithing, the habit of cleanliness and the necessity of the Saints increasing in all good works. There was no standing still; we must be either increasing or decreasing. He adverted to the subject of the Temple and the liberal donations that had been given in various places. He hoped we would not be selfish towards the Lord, for all the means we had belonged to Him.

2 p. m.—After the usual exercises, Patriarch Hicken gave a report of his official labors.

Elder Hyrum Smith (son of President J. F. Smith) made a few remarks and bore testimony to the truth of the great latter-day work.

President J. M. Murdock spoke in reference to the High Priests quorum and of his travels in the interest of the same.

Apostle Lyman said he was pleased to see so many present and gratified to hear the bishops' reports. He referred to the use and abuse of riches, and the necessity of devoting ourselves to the work of God, the duties of Bishops and others holding the Priesthood, and the necessity of all the leading men attending the Sabbath school. Whatever we are called upon to do we should do with all our might.

* Pres. Smith explained the reason why "it was hard for a rich man to enter the kingdom of heaven." He