

costs, and proceed to sell the same in manner hereinafter mentioned.

Before making said sale he shall give the owner, if known, and an inhabitant of the county, a notice, in writing, of the time and place of sale; he shall also cause public notice to be given, not less than ten nor more than forty days, of the time, place and kind of property to be sold, by posting up said notice in not less than three public places in the vicinity; if real estate is to be sold, one of said notices must be posted up on the premises.

When personal taxable property of the delinquent taxpayer is not found by the collector, or if found is insufficient in amount to pay his taxes and costs, then the collector is also authorized to levy upon and sell any real estate belonging or assessed to such delinquent taxpayer.

The property of non-residents or persons unknown shall not be sold for taxes without giving notice of such sale by advertising at least five times in some newspaper published in the Territory, commencing at least twenty days previous to date of sale. The collector shall be entitled, as costs, to the same same fees as a sheriff or constable for like services. The collector is hereby authorized and empowered to collect taxes at the rate per cent of the previous year, at any time after the property has been assessed in all cases where he has reasonable grounds for supposing that such property will be removed from the country, previous to the regular time for collecting.

Whenever property shall be sold for taxes, the amount, if any, remaining over and above the tax and costs, shall be paid into the county treasury, subject to the order of the person whose property was sold.

Sec. 20. When real estate is sold for taxes, the collector shall issue a certificate to the purchaser, reciting substantially the facts of the non-payment of the tax, levy upon, advertisement and sale of said real estate, which certificate shall be prima facie evidence of the facts therein recited; a duplicate of such certificate shall be filed by the collector in the office of the recorder of the county. Provided that if at such sale no person bid, and pay the collector the amount of tax required to be paid as aforesaid, on any real estate, the collector shall make to the probate judge and his successor in office, for and in behalf of such county, a certificate similar to that given to other purchasers, and such sale to the county shall have the same effect as if made to an individual.

Sec. 21. Real estate sold for taxes, as aforesaid, may be redeemed by any person interested therein, at any time within two years after the date of the sale thereof, by such person paying in to the county treasury, for the use of the purchaser or his legal representative, the amount paid by such purchaser, and all costs, as aforesaid, with interest at one and one half per cent. on the whole, from the day of sale to that of the redemption, and all taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption.

Sec. 22. Money paid into the treasury in redemption of real estate purchased at a tax sale, and to which money said purchaser or his assignee is entitled, shall be paid to him by the treasurer upon his applying therefor and producing the duplicate certificate of the purchase or a copy thereof certified by the recorder and endorsing thereon a receipt for the amount.

Sec. 23. If any property, sold as aforesaid, be not redeemed within the time, and in the manner aforesaid, on presentation of the collector's certificate, the clerk of the county court shall make out and deliver a deed therefor, conveying the same to the individual purchaser, or assignee, as the case may be; which deed shall recite substantially the amount of the tax, the year for which it was assessed, the day and year of the sale, the amount for which the real estate was sold, a full description thereof, and the name of the purchaser or assignee, and when attested by the seal of the county court, such deed shall be prima facie evidence of the facts recited therein.

Sec. 24. Whenever the collector shall furnish satisfactory proof to the county court, that he has exhausted all the taxable property, real and personal, of any delinquent taxpayer, the county court shall credit the collector with the amount of the tax of such delinquent re-

maining unpaid and shall report quarterly to the auditor of public accounts the proportion of territorial tax as credited to the collector.

Sec. 25. The clerk of the county court shall keep an account with the collector, debiting him with the amount of tax assessed and crediting him with the amounts paid; and the collector is hereby required to pay to the county treasurer, once a month, or oftener if required by the county court all funds collected by him, and shall take the treasurer's receipt therefor specifying the amount paid in kind.

Sec. 26. Whenever any tax is paid in full to the collector he shall mark the word "paid" in the abstract rolls opposite the name of the taxpayer, and shall give a receipt therefor, specifying therein the payments each in cash warrants, auditor's warrants, a duplicate of which the collector shall keep upon the stub of his receipt book, and return said duplicate to the clerk of the county court quarterly.

Sec. 27. The county treasurers of the several counties are hereby made sub-treasurers of the Territory; and each county treasurer shall make a report to the territorial treasurer of all funds belonging to the Territory which he has received, once every ninety days, or oftener if required by the territorial treasurer, and hold the same subject to his order.

Auditor's warrants shall be received for territorial, and county warrants for county taxes.

Sec. 28.—On or before the 31st day of December in each year, the collector of each county shall settle with the county court, and make full payments into the county treasury for all taxes due. If any tax shall remain unpaid to the collector on the said 31st day of December, the collector shall have in his own individual right, a right of action the same as on express contract for the direct payment of money, against each delinquent, and no property of such delinquent shall be exempt from execution on a judgment in such cases.

Sec. 29. When a resident of one county removes his property to another county, without having paid the tax or taxes standing against him, it shall be the duty of the collector of the county from which the delinquent has removed, to report the amount of tax or taxes due from said delinquent, to the collector of the county to which the said delinquent has removed, and the collector receiving such report of delinquency is hereby authorized and required to collect such tax or taxes, as in other cases.

Sec. 30. Collectors who shall collect delinquent taxes, as provided in the preceding section, shall be entitled to one-half the per centage allowed the collector by the county court of the county where the tax originated, and shall promptly remit the sums collected, less said per centage, to the collector from whom was received the report of such delinquency.

Sec. 31. The revenue accruing under the provisions of this act for the benefit of district schools shall be disbursed under the provisions of section 608 Compiled Laws of Utah, relating to the distribution of funds for the benefit of district schools, or as may otherwise be provided for by law.

Sec. 32. Whenever the terms mentioned in this section are employed in this act, they are employed in the senses hereinafter affixed to them, except where a different sense plainly appears:

1st. The term person, when applicable, includes firm, partnership, joint stock company, association and corporation.

2d. Words in the singular number may include the plural, and words in the masculine may include the feminine.

3d. The term property includes both real estate and personal property, as hereinafter defined.

4th. The term personal property includes money and all other property tangible and intangible except real property.

5th. The term intangible property includes shares of stock in corporations and in joint stock companies, and taxable bonds.

6th. The term real property includes land, land claims and all improvements thereon.

7th. The term real estate includes the ownership of or claim to or possession of or right of possession to any real property in this Territory.

8th. The term writing and written includes printing and printed, and the term printing and printed

9th. The term auditor's warrants is an order drawn by the auditor of public accounts, under his seal of office, on the territorial treasurer, directing him to pay a named sum to a named person, or bearer, and can only be drawn on an appropriation made by the Legislative Assembly.

10th. The term county warrant is an order drawn by the county clerk, under the seal of the county court, on the county treasurer, directing him to pay a named sum to a named person, or bearer, and can only be drawn on an appropriation made by the county court.

Sec. 33. All that part of section 591 compiled laws of Utah which read as follows: "To assess and collect annually a tax of one-fourth of one per cent. on all taxable property within their districts for school purposes, and shall have power to remit taxes," also so much of section 608 compiled laws of Utah as relates to the appropriation of \$25,000 annually for the use of schools in this Territory, and all acts and parts of acts heretofore passed in relation to assessing and collecting county and territorial taxes, superseded by or in conflict with any of the provisions of this act are hereby repealed; provided, always, that such repeal shall not affect, or in anywise impair any right accruing, or any liability, forfeiture or penalty incurred under such repealed acts or parts of acts, or affect any suit, prosecution or proceeding begun or pending previous to said repeal; but all rights, forfeitures, liabilities or penalties incurred under said acts may be enforced the same as if such repeal had not been made, nor shall such repeal affect the right to any office or change the term or tenure thereof; and the assessors and collectors now in office in their respective counties are hereby authorized and empowered to assess and collect the territorial, school and county taxes for 1878 under the provisions of this act. (All delinquent taxes due and remaining unpaid on the 1st day of March, 1878, shall be collected of the person assessed in accordance with the provisions of this act by the collectors of their respective counties.)

AN ACT

Amending certain sections of the Compiled Laws of Utah, and extending the Jurisdiction of Justices of the Peace.

Sec. 1. Be it enacted by the Governor and Legislative Assembly of the Territory of Utah: That section 1847, of the Compiled Laws of Utah, be amended to read: Except in cases where a different punishment is prescribed by this code, every offense declared to be a misdemeanor is punishable by imprisonment in a county jail not exceeding six months, or by a fine in any sum less than three hundred dollars or by both; and that the fourth subdivision in section 1876, be amended to read as follows: (1876) Fourth. If such prisoner was in custody otherwise than upon a charge or conviction of felony, by a fine in any sum less than three hundred dollars, or imprisonment in the county jail not exceeding six months, or by both; and that section 1907 be amended to read as follows: (1907) Common barratry is the practice of exciting groundless judicial proceedings, and is punishable by imprisonment in the county jail not exceeding six months, or by a fine in any sum less than three hundred dollars, or by both; and that section 1949 be amended to read as follows: (1949) An assault is punishable by a fine in any sum less than three hundred dollars, or by imprisonment in the county jail not exceeding three months; and that section 1951 be amended to read as follows: (1951) A battery is punishable by a fine in any sum less than three hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both; and that section 1989 be amended to read as follows: (1989) Every person who causes, procures or employs any female to play for hire, drink or gain upon any musical instrument, in any drinking saloon, dance room, or dance cellar, public garden, or any public highway, common or street, or on a vessel steamboat, or railroad car, or in any low house or disorderly place whatsoever, where two or more persons are assembled together, is punishable by fine in any sum less than three hundred dollars, or by imprisonment in the county jail not exceeding three

months, or by both; and any female so playing upon any musical instrument whatsoever, is punishable by a fine not exceeding one hundred dollars, or by imprisonment in the county jail not exceeding one month, or by both. And that section 1990 be amended to read as follows: (1990) Every person who causes, or procures or employs any female to dance, promenade or otherwise exhibit herself for hire, drink or gain, in any drinking saloon, dance cellar, or dance room, public garden, public highway, or in any place whatsoever (theatres excepted), where two or more persons are assembled together, is punishable by a fine in any sum less than three hundred dollars, or by imprisonment in the county jail not exceeding three months, or by both; and every female so dancing, promenading or exhibiting herself is punishable by a fine not exceeding one hundred dollars, or by imprisonment in the county jail not exceeding one month or by both. And that section 2110 be amended to read as follows: (2110.) Petit larceny is punishable by a fine in any sum less than three hundred dollars, or by imprisonment in the county jail not exceeding six months, or by both. And that section 2301 be amended to read as follows: (2301.) Magistrates have jurisdiction to hear, try and determine all public offenses arising in their respective counties, wherein the punishment prescribed by law does not exceed six months imprisonment in a county jail, or a fine in any sum less than three hundred dollars, or by both.

This act shall take effect from and after its passage.

Approved Feb. 18, 1878.

GEORGE W. EMERY,
Governor of Utah Territory.

OBITUARY.

Elder AMOS STODDARD died of cancer, at his residence at Birch Creek, on Saturday 16th inst., aged 69 years, 5 months and 3 days. Deceased was born in the town of Junius, Seneca County, New York, Sept. 13th, 1808. Emigrated to Ohio in 1818; removed to Far West in 1837; joined the Church early in 1839; suffered in common with the brethren in Missouri; removed to Illinois with the body of the Church the same year, where he remained until the expulsion of the Church in the year 1846; removed to Council Bluffs the same season, where he remained until the year 1850, when he emigrated to Utah, and has since remained in this Territory. Elder Stoddard has been a great sufferer for over three years, with cancer, when death released him. He died as he had lived, a faithful Latter-day Saint, rejoicing in the hope of a glorious resurrection.

Elder Amos Stoddard was a kind father and husband, an indulgent parent, a firm friend, and an honest man. His departure is universally felt, but all come to one conclusion, that he had gained by the change. His funeral took place on Sunday the 17th inst., which was largely attended.

Yours respectfully,
SAMUEL DYE.

—Ogden Junction.

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