

MR. BISHOP'S JUDGMENT

Attorney-General Gives the State Board Some Advice.

ASSESSOR MAY CORRECT

SHARES IN IRRIGATION COMPANIES MAY BE ASSESSED

When the Same Are in Excess of the Actual Requirements of the Holder of the Same and Are a Source of Revenue to Him—A Condition of Affairs Which Applies to the County of Juab Dismissed.

Replying to a request, the attorney-general of the state yesterday delivered an opinion to the state board of equalization, covering several important points on the subject of taxation which are fully set out in the communication, which is as follows:

Salt Lake City, May 25, 1896.

To the Honorable State Board of Equalization.

Gentlemen:—I have your favor of May 21, in which you submit the following for my attention:

"Where the assessor entering upon the assessment roll the property of tax payers lands that in the statement returned by them the value upon which the property is assessed is too great or too small, may the assessor correct such value without furnishing the tax payer a copy of the statement as corrected?"

Section 17, of the "Revenue Act" provides: "The blank form of statement must be furnished to the tax payer by mail before the same is made, and the assessor must either in person or by mail, deliver to the person making the same a copy of the same if corrections are made, showing such corrections."

"This, as it seems to me, sufficiently answers the question, and in my opinion it would be the duty of the assessor to transmit a copy of the statement showing the corrections thus made."

Second:—"In Juab county the water for irrigation of lands is owned by corporations, the owners of the land and water rights having incorporated for convenience. The members of the corporations (irrigation companies) hold certificates of the number of shares owned in the respective companies. Some of the members of the companies hold more shares than is necessary for their use, and in such cases they rent their shares for stated periods, from \$1 to \$5 per share per annum. The stock in such companies is not a source of revenue or upon the market as stock in other corporations. How should this stock be assessed?"

The provision of article 12, of the constitution, providing, among other things:

"Ditches, canals and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations or the individual members thereof shall not be assessed as real estate, but shall be assessed as personal property, and shall be owned and used exclusively for such purposes."

"This provision of the constitution has been incorporated into the "Revenue Act" verbatim. The intention would seem to be that these properties shall be exempt from taxation."

"Ditches, canals and flumes owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations, etc., so far as they are used exclusively for such purposes, clearly implying that whenever they shall cease to be so used they would be the subject of taxation. If they are a source of revenue to the holders thereof they would undoubtedly be assessable, and would not come under the exemption contemplated in the constitution and the "Revenue Act." Section 21 of the "Revenue Act" provides where this capital stock shall be assessed, in my opinion, they should be assessed to the corporation rather than to individual stockholders."

"The following is a county assessor has presented the following to the board and asks for an opinion. The board would be obliged to have your opinion upon the subject: This is a county in which three towns incorporated in this county, and in the past I have been required to make out their assessment rolls for their respective corporate limits. Am I still under obligations to make out their assessments, rolls or lists, and if so, must it be included in my regular salary, or can I demand the nominal sum they previously had to pay?"

"Answering the above question, I have to say the same prevails as did under chapter 98, laws of 1891, there having been no change in the "Revenue Act" respecting this subject; and that law being still in force in any event the assessor would have no right to collect the compensation from cities or towns for assessing the property therein, as the salary of the assessor is to be his compensation in full for the services as such officer. As to whether or not there would be any liability on the part of the city to pay the county for the assessment thus made, is a question which is not covered by the inquiry, and upon which at the present time I give no opinion. I have the honor to be very respectfully yours,

A. C. BISHOP, Attorney General.

FIRST BRIGADE ORDERS.

Troops outside the city will parade Memorial day. Brigadier-General Taylor, commanding the National Guard of Utah, yesterday issued the following order to the troops outside the city, relating to exercises on Memorial day:

Salt Lake City, May 25, 1896. Headquarters First Brigade, N. G. U. Special order No. 2.

All organizations of the first brigade, outside of Salt Lake city, are hereby ordered to assemble on Saturday, May 26, at such hour and place as may be designated by their respective officers in command.

At all stations where public celebrations have been arranged, the troops will participate in general parades, and will also be inspected by the senior officer present. At stations where no public celebrations are to be held, the organizations will assemble as above directed and will be inspected by the senior officer present.

By order of Brigadier General Willard Young, Commanding First Brigade. JOSEPH B. CAINE.

GENERAL PARADE.

MADISON, Wis., May 25—General Lucius Fairchild, who died Saturday, will be buried with all the military

THE MILITARY CITY.

Field Manoeuvres Successfully Carried Out Last Week.

AN ACCOUNT OF THE MARCH

HOW THE BOYS IN BLUE PUT IN THE TIME.

Four More Companies Go Out on a Practice March This Morning—The Signal Class—Talk of the Removal of the Sixteenth—Interesting Notes.

The field maneuvers last week of company B, D, E and G, Captain Richards commanding, were successfully carried out last week. The battalion left the post in a light shower of rain, which increased as the column moved toward the mouth of Big Cottonwood canyon, and until the troops were halted at noon to go into camp, thirteen miles from the post the rain was incessant. It is needless to say there were many expressions of dissatisfaction and not a little profanity indulged in by the boys of the Sixteenth, many of whom were wet to the skin. By the time the advance guard reached Halfday the roads had become so muddy and slippery as to make marching a veritable torture.

In advance marched the "point," "support" and "reserve," all detachments of company D, in the order mentioned. Private Collins, of company D, was the first to be hit by a bullet, which struck him in the chest, and he fell. Following them at a distance of "one hundred yards" came the main body in column of fours, sometimes in column of twos, and close behind splashed the wagon train, followed by the rear guard.

A pioneer courier, mounted on a military bicycle, preceded the "point," but at such a great distance as to sometimes make it doubtful which road to take, and consequently the "point" got lost, and the wagon train, which was on the wrong road. This, however, was soon remedied when the head of the main body turned back, and the "point" was brought back to the main body.

The Lehigh sugar factory has been awarded a contract for 15,000 pounds of sugar for the subsistence department.

Private Boyd, of company E, has been relieved as assistant cook in the canteen restaurant and Private McDonald has been detailed instead.

The punching bags in the gym are kept warm with the continuous pounding.

Color-Sergeant Davis, of company B, is detailed as instructor in gallery firing for recruits in the company.

Corporal Richler, of company B, is promoted sergeant, vice Farnow, resigned, and Private Smith has been promoted to the narrow stripe.

The dust in the gymnasium is becoming a nuisance, and the dust in the center of the hall should be kept damp.

Private Collin, of company C, says the snow in Utah he can feel all kinds of weather in his bones.

The rumor that the Sixteenth is going to a military barracks seems to be gaining strength.

As to the proposed move this summer, the talk has been down to a firm conviction that the regiment is in for it this time, notwithstanding the fact that there is nearly always a number of other regiments mentioned ahead of the Sixteenth.

Some of the cranks who predicted several kinds of bad things when the new colonel arrived have found nothing to complain of worth mentioning.

Sergeant Deane, of company H, will be discharged by expiration of term of service on June 19.

Private Egan, of company E, has made an application to purchase his discharge, which, if granted, will enable him to accept a position in the United States army, and company G, having enlisted for three years, will not be granted a discharge by purchase.

Private Myers, late of the Thirtieth Infantry, Fort Niagara, and Recruit Landy, of Chicago, have been assigned to company D.

The new system of paying the troops does not seem to be satisfactory, judging from the grumblings and complaints about it on all sides. A regular soldier will never be content until he can draw his pay the same day he earns the master rolls or very soon thereafter.

Only the prone position will be allowed in target practice from 500 yards and upward. Private Collins, of company G, is reported to be a thing of the irrefragable past and should never have been allowed on the range.

The bill to increase the pay of non-commissioned officers has probably been killed in the committee room.

The quartermaster-general is expected to arrive some time in June for a final inspection of the post.

Sergeant Lane of company F, will be discharged on the 21st inst, by expiration of term of service, five years.

Private Jensen, of company F, has invented a very neat wire support for the crown of the new forage cap.

Private Sholevsky will enter the bicycle contest athletic day and if defeated will challenge the winner to a road race.

The bastie contains eight prisoners, all garrison.

Sergeant Hipp, of company F, was granted a furlough of six months upon his re-enlistment.

The commanding general of the army is to be presented with a house and lot worth \$100,000 by the General Miles Testimonial association.

Friends of the Lamont army reorganization bill have abandoned all hope of any favorable action on the measure at this session of congress. At the next session after the election it will be attended to, says a congressman, and so far as to remain the same ancient organization as of old.

Miss Dora Graf, daughter of Sergeant Graf of company G, Sixteenth Infantry, and Miss Allen of company G, were united in marriage at St. Mark's cathedral yesterday at 5 o'clock. They left immediately after the ceremony for Thomonville, Conn., via Chicago and Washington. Musician Allen was discharged Saturday and will not re-enlist, as stated in a slow morning paper.

The concert at the post Sunday afternoon was attended by an old-time crowd from the city.

Private Jesse Miers of company A, now on furlough, who returned from a two years and nine months' absence, will be discharged by expiration of term of service, five months' furlough, will return from the army in a few days.

Private William A. Perkins of company H, who returned from a five months' furlough, will return from the army in a few days.

The chapel bell was tolled several times Sunday afternoon beginning at 2 and ending at 4 o'clock. Many of the non-church-going inhabitants of the Fort city were half inclined to believe

THE MILITARY CITY.

run in the city, probably at Calder's park.

THE MILITARY CITY.

Douglas says he will accept a challenge from anyone in the post for a race of 125 yards.

Colonel Theaker's residence is being remodeled and fitted up with all the modern improvements.

The wheelwright is building a miniature battleship, modeled upon the Oregon, which will be launched upon the placid waters of Lake Theaker.

The target range is now ready for the season's rifle practice, which promises to be interesting.

The regular muster of the General P. E. Connor garrison, No. 72, R. A. and N. U. was held last evening in the post hall.

In case of fire in the post, the field piece stationed near the guard house will be loaded and fired by the corporal of the guard.

First Sergeant Farinagh of company G has been granted a furlough of twenty days for the purpose of visiting his home in Junction City, Kansas. Sergeant Farinagh received a telegram saying that his father was dying.

At the full dress parade of the regiment last evening an innovation was introduced for the purpose of visiting the troops. The troops were formed on the south side of the parade ground facing north; after the battalion formations, and at the close of the review, the line had been reformed, the band played the concluding piece in "double time," to which the companies rapidly responded to their respective parades and were dismissed.

The members of the Grand Army of the Republic post held a meeting at G. A. H. hall last evening, at which the arrangements for the observance of Memorial day were finally completed.

The programme as announced after the meeting, will be as follows: James A. Campbell will be the marshal of the day, and will select his aides, Maxwell and McKean posts of the Grand Army, together with Maxwell and McKean Relief corps, will assemble in front of G. A. H. hall on Second Street, at 9:30 a. m. and will form line on the street, with the right resting eastward.

The line of march will be as announced in the order of the brigade general commanding the National Guard of Utah, and will be eastward on Second South to Main, north on Main to Temple, east on Temple to Second South, east to State and Second South, where cars will be in waiting to convey the members of the G. A. H. and the Relief corps, to Mt. Olivet where the exercises of the day will be carried out. The first battery, light artillery, National Guard of Utah will act as escort to the veterans and will fire the salute at the cemetery. The battery will leave the line at the corner of the streets mentioned and will not be inspected with the other state troops.

Comrade Price has been detailed to take a detachment of veterans and visit the city cemetery and decorate the graves of the old soldiers who are interred there, while Comrades Crane and Ait, with another detachment, will visit the cemetery at the post and decorate with a detachment from the Sixteenth United States infantry at that point. Judge H. P. Henderson will deliver the address at the post cemetery.

The services at the principal point, Mt. Olivet, will be the feature of the day. The exercises will open by singing a patriotic selection, by the choir of the Congregational church having volunteered for the purpose. After the opening selection by the choir, the national service of the Grand Army of the Republic will be performed. The graves of the fallen soldiers will be decorated during the ceremony. It is a patriotic selection, suggested by Governor Wells, which will be succeeded by another vocal selection by the choir. An address by Miss Munroe will follow, and then a solo by Miss Laura Sabie. When Miss Sabie concludes, Chief Justice Zane will deliver an oration. After he has finished the audience will unite in singing "America." The battery will fire the salute, "taps" will be sounded and the ceremonies will be over.

The battery will have the hardest day's work of any military organization in the parade. The men will have to turn out very early and will be in the saddle about 1 o'clock. It is suggested to the members that they provide themselves with sandwiches, which can be stored in one of the limousines which will be of advantage about noon. It is possible that the members of the Relief corps will see to it that a lunch is provided, the audience will unite in singing the national anthem of that kind has, as yet, been made.

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The iron grasp of scrofula has no mercy upon its victims. This demon of the blood is often not satisfied with causing dreadful sores, but racks the body with the pains of rheumatism until Hood's Sarsaparilla cures.

MADE

Running sores broke out on my thighs. Pieces of bone came out and an operation was contemplated. I had rheumatism in my legs, drawn up out of shape. I lost appetite, could not sleep. I was a perfect wreck. I continued to grow worse and finally gave up the doctor's treatment to

WELL

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And all other Mining Chemicals. Roesler & Hasslachier Chemical Co. 73 PINE STREET, NEW YORK.

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Prof. STODDARD, OF HELIPANT, IRELAND. The world renowned clairvoyant will give readings for a short time. He reads your life from the cradle to the grave. Tells you if you are married or single. Tells you when you will marry and who. Gives names, ages, dates, etc. Tells the number in family, also how many there will be. Locates lost and stolen articles. Reveals hidden treasures. Also tells the correct way. Gives correct advice on love, law or business. Has no equal. Those in trouble should consult him at once and he will assist you in all difficulties. He diagnoses disease. In the clairvoyant state, he tells you every pain and how long you have been sick without asking any questions. Also tells the correct way of your sickness. His remedies cure when all others fail. His female regulator is safe and sure and cures all ailments. His remedies cure when all others fail. His female regulator is safe and sure and cures all ailments. His remedies cure when all others fail.

MEMORIAL DAY.

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