

Half the Pleasure

Of extending to one and all our wishes for a Happy and Prosperous New Year is the sincere belief that the coming twelve months will, indeed, bring a very generous measure of happiness and prosperity to the American people as a whole, and particularly to those of Utah and the Intermountain West.

Wasatch Stores Co.

Stores at Sunnyside, Winter Quarters, Clear Creek and Castle Gate, Utah.

STATE BOARD ON CASH VALUATION

Instructions Sent Out Early to the Twenty-Eight Assessors of As Many Counties On How to Proceed.

"The reason we want to amend the constitution of the state of Utah so we can assess the mines on three times their net proceeds, instead of on the net proceeds alone as at present, is on account of the reduction of the rate of the tax levy, from the present average of forty-five mills to a maximum of fifteen mills," says President William Bailey of the state board of equalization. "In doing this the amount of the tax is the same although the method of arriving at the tax is different." Bailey made the explanation in discussing the reference to the taxing of mines that came before the mass meeting at Logan one day last week. The amendment he explained was necessary to co-operate with the statute that limits the tax levy to fifteen mills for all purposes. Without the amendment the mines could only be taxed at one-third of the present amount of taxation or fifteen mills. In order to equalize the tax it is necessary to assess at three times the net proceeds. This is a method that has been adopted in other states.

Another reason for the amendment is that at present mining ground can only be assessed at the price at which it was purchased from the government. This it is declared is unfair to many, especially in the coal camps, where land may have been purchased for ten dollars an acre, while a neighboring property was bought of the government for four hundred dollars an acre. The ten dollar land may be the most valuable property, but under the constitution it does not need to pay but one-fortieth of what its neighbor pays.

Senate Joint Resolution No. 8 (by Rideout) passed by the legislature last March, proposes the amendment to the constitution, offering an amendment to Art. 13 of the constitution of the state, relating to revenue and taxation of mines. Sec. 5 is where the amendment is to be made and the proposed section follows:

The Amendment As Proposed.

"The surface ground of all mines and mining claims, both placer and rock in place, containing or bearing gold, silver, copper, lead, iron or other valuable metals, after purchase thereof from the United States, shall be taxed at a value not greater than the price paid the United States therefor, unless the surface ground or some part thereof of such mine or claim, is used for other than mining purposes, and has a separate and independent value for such other purposes, in which case said surface ground or any part thereof so used for other than mining purposes shall be taxed at its value for such other purposes as provided by law; and, all machinery used in mining and all property and surface improvements upon or appurtenant to mines and mining claims, which have a value separate and independent of such mines or mining claims, shall be taxed as provided by law. All lands containing coal, granite, stone, marble, onyx, gas oil, hydrocarbons, gypsum or other valuable mineral deposits, other than those enumerated above in this section, after purchase thereof from the United States and all property and surface improvements upon or appurtenant to such lands which have a value separate and independent of all such lands shall be taxed as provided by law. In addition to the assessment of the surface grounds, improvements and machinery of mines and mining claims, all mines and mining claims producing net proceeds shall be taxed at a value not to exceed three times such net proceeds."

NEVER SATISFIED TO LET LOCAL COAL MINES ALONE

For the guidance of county assessors of the state in making their 1916 assessments for the first time under the new law requiring that property be assessed at full value, the state board of equalization has issued a letter to each assessor setting forth what is expected by the state board in the assessment of property under the new system which is to start January 1, 1916. The letter in part follows:

"Because of recent changes in the law it will be absolutely necessary to revalue and reappraise, this year, all property under your jurisdiction, and to do this you must be provided with ample competent help. Your work cannot be well done unless you or your deputy shall come into close personal contact with the property.

Statements to Taxpayers.

"You are required to furnish statements to the taxpayers, and you have the right to require a full and complete listing of all property by the owner or agent in charge, and that he make oath to the correctness of such list. Should he refuse or neglect to do so you have the right to make out such statement yourself.

"Take upon yourself the responsibility of making a correct initial assessment rather than to leave to the county and state boards of equalization the necessity of changing your rolls.

"There can be but one standard of value to govern an assessing officer, and that the market value. Our law requires that all property can be assessed 'at the actual cash value,' and then goes on and explains that full cash value does not mean the price that property would bring at a forced auction sale, but that it means instead the price at which it would be taken in payment of a just debt due from a solvent debtor.

"The assessment of personal property, wherever possible, should be made in connection with, and as a part of, a real estate assessment, thus making the latter responsible for the tax.

Transient Live Stock.

"The taxes on transient live stock the owner of which does not also own real estate in the county, should also be collected at the time of assessment, based on the rates of the previous year, or in lieu of such collection (at the option of the taxpayer) he may furnish to the assessor a satisfactory bond for the payment of the taxes when they become due in the regular course of the taxation system.

"Under our law property is divided for the purposes of taxation into eighteen classes, such classification being shown in Chapter 83, Laws of Utah, 1911; also in the headings of all assessment rolls since that year. Unless there shall be uniform and accurate compliance with this requirement of the law, it is absolutely impossible for the state board to make reasonable and consistent comparison of the property in one county with that of another, and to comply with other requirements of the law. To the end that such uniformity and accuracy may be obtained we suggest the following: That bank stock be listed as money and solvent credits; that interest in state lands be also assessed as solvent credits. The



TIME CARD

EFFECTIVE DECEMBER 12, 1915.

No.	Depart	Arrive	
1. From Chicago, St. Louis, Denver and the East	7:10 a. m.		
2. From San Francisco, Salt Lake City and the West	8:45 p. m.		
3. From Portland, Ogden and Salt Lake City	7:50 p. m.		
4. From Chicago and Chicago Express, Carries Mail	8:55 a. m.		
5. From Chicago and San Francisco Express, Carries Mail	8:55 a. m.		
6. From Denver, Pueblo and Grand Junction	8:25 p. m.		
7. From Ogden and Salt Lake City	5:55 a. m.		
8. From Denver and Salt Lake City	8:55 a. m.		
SCOTFIELD BRANCH			
852 Leaves Cotton for Clear Creek and Scofield	2:50 p. m.		
851 Leaves Clear Creek for Scofield and Cotton	1:45 a. m.		
MARYSVILLE BRANCH			
512 Leaves Thistle for Hitchfield and Intermediate Points	10:40 a. m.		
511 Leaves Hitchfield for Thistle and Intermediate Points	1:55 a. m.		
SUNNYSIDE BRANCH			
138 From Helper for Sunnyside, Mixed	8:55 a. m.		
139 From Sunnyside for Helper, Mixed	3:45 p. m.		
SOUTHERN UTAH AND CASTLE VALLEY			
No. 1.		No. 2.	
Leave: Helper	7:00 a. m.	Leave: Price	10:30 a. m.
Leave: Mohrland	7:15 a. m.	Arrive: East Hiawatha	11:25 a. m.
Leave: Hiawatha	7:50 a. m.	Arrive: Hiawatha	11:45 a. m.
Leave: East Hiawatha	7:40 a. m.	Arrive: Mohrland	12:01 p. m.
Arrive: Price	8:15 a. m.		

assessment of patented mining claims should be kept entirely separate from all other assessments. The acreage of city or town lots should not be given. And it is not intended that either the acreage or value of these lots should be included in your acreage columns.

Machinery, Merchandise, Etc.

"We also have the following suggestions and recommendations to make as being applicable to the several classes of property as created for the purpose of taxation:

"Our law provides for the assessment of acreage under four divisions, viz., farm lands, fruit lands, grazing lands and other lands. We wish to emphasize the necessity for making the assessment roll show such classification.

"It is a very difficult matter for the ordinary individual to determine just what allowances should be made for the cost of machinery for wear and use. We think, of course, common sense and discretion should obtain; but in the absence of expert testimony, the board has adopted the practice of taking the position that so long as a piece of machinery was doing the work for which it was purchased and installed, it was worth what it cost installed.

"We realize also the difficulty of securing the accurate knowledge of the value of a stock of merchandise carried by an individual or firm; but we call your attention to the fact that every merchant knows what stock he carries and you are entitled to that knowledge.

"That this class of intangible, unknowable and undiscoverable property is more difficult of assessment than all others is conceded by everybody who has in the slightest degree studied taxation. We can only suggest that a reasonable degree of success may be had by diligent, consistent and earnest effort to induce the taxpayer to give you the necessary information himself.

Bank Stocks As Money.

"Bank stock should be assessed and classified as money and solvent credits, not because it is properly either, but because we believe that it may be more appropriately placed there than in any other inappropriate class, and that it can be better handled and considered under such classification.

"Taxes on bank stock are payable, no matter where it is owned or held, at the place and in the taxing district where the bank is located.

"We disclaim any desire or effort to increase the taxes, maintaining instead that our sole object is the equitable distribution of the public burden, and firm in the conviction that an earnest effort to apply the principles of the new law will result in a more even handed justice than has existed in the past, we submit the foregoing for your careful guidance and consideration."

RABIES GIVING UTAH STOCKMEN JIM-JAMS

Saturday of last week Gov. William Spry issued instructions to the state live stock inspector and veterinarian, Dr. A. C. Young, to make a thorough inspection of the threatened epidemic of rabies among coyotes and live stock, as suggested by reports of the scourge in the adjoining state of Nevada. No cases of rabies among either domestic or wild animals have been reported in Utah, and there is no disposition among state officials, from the governor down, to mitigate the question of rabies.

The governor, following the receipt of telegrams from Dr. J. S. Hedges of the United States public health service department, asked the various state departments concerned to make investigations. The state board of health has inquired from the health departments of nearby states as to the situation, and suggested a conference of Western health commissioners to determine upon a uniform course.

The state board of health inaugurated this inquiry before the suggestion was made by the United States public health service department, but Dr. T. H. Deatty, secretary of the state board of health, has said that his department would be only too willing to cooperate with Dr. Hedges.

DR. BEATTY DISCUSSES THE MATTER OF RABIES IN UTAH

"Utah is threatened with a invasion of rabies," says Dr. Deatty, "from Nevada and Idaho, where coyotes and dogs have spread the disease to sheep and other animals. Also in these states a number of human beings have contracted the disease from dog bites, and these have been given the Pasteur treatment for hydrophobia. The disease is within fifty miles of the Utah border, both in Nevada and Idaho, and as it also exists in other Northwestern States, I have written

to the health authorities of these states asking for a conference in order to co-operative measures to stamp out the disease. Hydrophobia is always fatal to animals, and one of the most fatal maladies for human beings without treatment. However, with the Pasteur treatment the number of fatalities is greatly reduced.

"The state of Utah has been aware of the danger for some time, and through the Bureau of animal industry and the state board of health a general investigation of every case that looks suspicious is being made, and such cases as are found are reported at once to the state board. Arrangements have been made with the University of Utah for the making of tests for providing the diagnosis of this disease. The tests are made by bacteriological examinations of the brains of the animals infected. Arrangements have also been made to apply the Pasteur treatment to human beings should any become infected, here in Salt Lake City.

"The greatest difficulty in handling rabies is the fact that it is carried and disseminated by coyotes, which activities cannot be controlled. It is a matter of the greatest importance that all the coyotes in the country should be destroyed. There is no present need for the muzzling of dogs, but if the disease should become prevalent every precaution would be adopted to prevent its spread. It is also of the greatest importance that anybody knowing of a case suspected to be rabies or hydrophobia, should at once notify the office of the state board of health."

The letter sent by Secretary Deatty to the health authorities of California, Idaho, Arizona, Montana, Nevada, Oregon, Washington and Wyoming states the purpose of a proposed conference and asks for suggestions as to the time and place of meeting.

EASTERN UTAH TELEPHONE CO.



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J. REX MILLER, Mgr. PRICE, UTAH.

MUST DIP RAZORS

More Stringent Rules Apply to Barbers of the State.

Barbers must dip razors in pure grain alcohol or in full strength formaldehyde for sterilization before shaving each patron, according to the new rules and regulations submitted by D. J. Watts, secretary of the Utah board of health last week. The rules were approved by Dr. T. H. Deatty, board of health examiners, to the state board of health last week. The rules were approved by Dr. Deatty, secretary of the state board of health, and they will go into effect all over the state January 1, 1916.

The former rule stating that a clean towel must be used on each patron was not considered strict enough and the new regulation states that each towel must be laundered after use. The above which this ruling is expected to overcome is the reuse of the large towel for face steaming purposes. Another rule which has been strengthened is that relating to the care of brushes and combs. The new regulation states that all instruments, appliances and furniture must at all times be in a thoroughly sanitary condition.

It was also decided that the prohibition against the location of barber shops in postrooms be eliminated, inasmuch as the advice of the attorney general is to the effect that the authority of the board is limited to the regulation of sanitary conditions.

BUYING VARIOUS ORES

Green River Section Experiences Mining Boom of Late.

Thomas L. McCarty was here from Green River, spending Christmas day with Mr. and Mrs. C. A. Givista and Mr. and Mrs. E. C. Miles, later leaving for home with Mrs. McCarty and the children, who had been in Price for several days. McCarty is buying copper, manganese and other ores found in the Green River section for the firm of Gilchrist & Co. of New York, and will take anything in any amount that comes to the test required by his firm. Since entering into his present deal he has purchased and shipped six cars of ores out of Green River and Floyd, a station fourteen miles east of Green River, and more convenient for transportation from the Grand county country. The ores taken are in the nature of war material, and McCarty predicts a great future for Grand and Emery county miners and prospectors for a long time to come. His Midland bar at Green River has been leased to Charles Marshall, who is putting in a wholesale liquor house in connection, and will cater to the Colorado trade after the first of the year, when that state becomes dry. Marshall comes from Glenwood Springs.

His address are one cent a word. Make your wants known through their use.—Advt.

IN THE JUSTICES COURT IN AND FOR PRICE, A MUNICIPAL CORPORATION, COUNTY OF CARBON, STATE OF UTAH. Before A. J. Lee, City Justice of the Peace.—A. G. Guthrie and W. C. Brooker, co-partners doing business as Guthrie-Brooker Auto company, plaintiffs, vs. M. M. Reeves, defendant.—Summons. The state of Utah to the above named defendant: You are hereby summoned to appear before the above entitled court within ten days after the service of this summons upon you, if served within the county in which this action is brought, otherwise, within twenty days after this service, and defend the above entitled action brought against you to recover the sum of \$20.00 and costs of suit, upon an account for labor and supplies furnished defendant by plaintiffs, between the 19th day of July, A. D. 1915, and the 23d day of August, A. D. 1915, both dates inclusive, at defendant's request. And in case of your failure to do so, judgment will be rendered against you according to the demand of the complaint. A. J. Lee, City Justice of the Peace. F. W. Woods, Attorney for Plaintiffs, Price, Utah. First pub. Dec. 10; last Jan. 7, 1916.

To Our Friends and Patrons!

Another year, one of the many during which this store has served the people of Scofield, is now drawing to a close and at this time—when the holiday spirit prevails and when peace and good will should be in the hearts of all—we wish in all sincerity that you may have a Happy New Year.

"The old reliable Madsen Mercantile company" has been an important factor in the development of our town. This establishment has always worked for the highest standards in merchandising and advocated a policy of square dealing and as a result the business has forged ahead even under adverse conditions. The past year has been a good one and next year promises to be better. It is our hope that the New Year—1916—will be one of bounteous prosperity for all.

Madsen Mercantile Co. SCOFIELD, UTAH