

# INSURANCE

At this time when conservation of all resources is so essential, we should not neglect our insurance. The cost is very small when compared with the protection and benefit received. You can't insure your home after it is burned, or your life after the doctor phrases for the undertaker. Don't wait until it is too late. You'd better be safe than sorry. Come in and do it now. We thank patrons for the past season's business and wish you a Happy and Prosperous New Year.

## LEE-NELMS CO., Inc.

Second Floor  
Hoffstadt Block  
Price, Utah

# TEAMS WANTED

Men and teams are wanted to put in logs for saw-mill at Storrs, Utah. Come and look it over.

## Spring Canyon Coal Company

STORRS, UTAH

## After The Holidays

After the holiday lull, business of all kinds will resume with a rush. Building operations will again be in full swing, hence now is the time to buy your Lumber and Hardware.

Now, while the demand is not so keen, you can be more sure of securing just what you want. If you are thinking of building during the coming year, anything from a chicken coop to a dwelling, let us give you an estimate. Everything you need.

## J. G. Weeler Lumber Co.



## COAL

Government Equivalent, 2194 pounds. Unqualified For Storage. Will Not Black.

Best of Streaming and Heating Qualities.

## Independent Coal & Coke Co.

Mines At Kenilworth, Utah  
General Offices, Walker Bank Bldg., Salt Lake City.

## "EATS" TO YOUR ORDER

We are ready at all times to serve meals to your orders from the full course dinner to the most "conservative" of lunches.

Your appetite is your child's concern. We cater to the trade of ladies accompanied by children. Out of town folks stopping in Price invited to come here.

## COLLETT'S CAFE

Main Street, Price, Utah

Complete legal blank stock at Salt Lake City and Provo prices. The Sun.

# COAL LANDS TO BE ASSESSED FULL VALUE

## CARBON COUNTY'S COMMISSIONERS REPRIMANDED.

Six Hundred Thousand Dollars Added to the Tax Income of State—Flat Rate of Fifty Dollars No Longer to Stand As Values On State and Government Purchased Holdings.

Adding approximately six hundred thousand dollars to the tax income of the state, upholding the contentions of the state board of equalization and the state auditor that coal lands in Carbon county should be assessed at their actual value, and not at a flat rate of fifty dollars an acre, and incidentally reprimanding the assessors and commissioners of Carbon county, the state supreme court last Friday handed down a decision in the case of Joseph Hirle, state auditor, against Denton Handolph, county assessor of Carbon county, and Albert Bryner, W. T. Hamilton and Emil Ostlund, commissioners.

It is remarked by the supreme court that had the action been begun in time the mandamus prayed for by State Auditor Joseph Hirle would have been granted. This would have made it apply to this year's assessment, but as it is it will control in next year's valuations. Hirle complained that the assessor erroneously assessed all the coal lands in Carbon county, both those purchased from the United States and those purchased from the state, at a uniform rate of fifty dollars an acre, and that the county commissioners failed to equalize or correct the error.

Prior to commencement of the mandamus proceedings by the state auditor, the members of the state board of equalization held a meeting with the Carbon county assessor and commissioners and endeavored to have them correct their assessment of coal lands in the county. These county officials were obdurate, however, and refused pointblank to make the correction. In the supreme court decision of last Friday they are declared to have shown "flagrant disregard" of the constitution and the law.

## Constitutional Provision.

The suit marked the culmination for the present year of an attempt by the state board of equalization to persuade the taxing officials of Carbon county to abandon the "compromise" under which all coal lands admitted to be such were assessed at fifty dollars an acre, flat rate. The constitution provides that lands purchased from the government shall be assessed at the price paid the government, but does not say anything as to lands purchased from private parties. It is the belief of the state board of equalization that, if the coal lands purchased from the government are assessed at their ascertainable value, the coal mines will bear a much larger and more just proportion of the taxes of the state.

The argument on the other side is that it is utterly unjust to assess the most valuable coal lands, or some of them, in the state at the price that was paid to the government twenty or more years ago, and to assess other lands at the much higher price paid to the government in recent years, and still others at the large advance even on those prices necessary to adopt in appraising the actual value of the coal lands. While admitting the injustice of such an assessment the state board of equalization and other state officials take the position that by following the letter of the law and the constitution a twofold purpose will have been attained.

First, it will serve to increase the revenue derived by the state from the coal mining industry. Second, the injustice of the constitutional provision will serve to call the attention of the voters of the state to the necessity for its repeal. There is a proposed amendment to the constitution to be voted on at the next election which it is said will take care of the situation. If the people vote in favor of the amendment.

Condemns the Officials.

In ordering that the lands be assessed at their real value, the court condemns the action of the county commissioners in not obeying the law. It finds that assessment at a blanket value is in violation of the law and stipulates that such mode of assessment must be discontinued. The supreme court, in its judgment, says in part:

"This being a public question and one of extreme importance to the people of this state, we feel that this court would itself be delinquent in the discharge of its official duty if it did not express its emphatic disapproval of the conduct of the defendants herein with respect to the matters complained of."

The language both of the constitution and the statute is plain and unequivocal and capable of being understood by any layman in the state. How any public official charged under the laws of Utah, whether he be county assessor or county commissioner, could conceive it to be a compliance with the law and the obligations of his oath of office to make a blanket assessment, at a flat or uniform rate, of all coal lands in any county of the state, is more than this court can understand.

"We cannot but take judicial notice of the fact that the coal lands purchased from the United States were not purchased at a uniform price per acre, and that the coal lands purchased from the state are not of uniform value."

"On the face of the proceedings we therefore feel justified in holding that the assessment of all these lands at a uniform rate per acre was a flagrant disregard of the main provisions

of both the constitution and the law of the state, and it is confidently assumed by the court, after this emphatic expression of its opinion that official delinquencies of a similar nature in the future will not occur."

The decision ends the fight between the state board of equalization and the Carbon county commissioners. The latter refused to assess the lands at their real value and, as the state was losing large revenue thereby, the supreme court was appealed to to define the law.

## WOMAN HIS DOWNFALL

More of the Troubles of C. H. Hill Now Come to Light.

GRAND JUNCTION, Colo., Dec. 21.—William Linton McLeod, alias H. E. Hill, alias William McLeod, was arrested at Price last evening at 8 o'clock charged with stealing tickets from the Denver and Rio Grande on two different occasions, the total amounting to close to eight hundred dollars. Information causing his arrest was furnished by Special Agent Guy Herndon of the Denver and Rio Grande of this city. An information has been filed against him in Price and one will shortly be filed against him in this city. McLeod is said to be one of the cleverest law-breakers who ever operated on the Denver and Rio Grande system. He was operator and acting night agent at Price under the name of H. E. Hill, the officers declare, and a few months ago left with three hundred dollars worth of tickets, taking the tickets so cleverly that the theft was not found for some time.

From Little Rock, Ark., he recently wired the company for a position and with his wife and three small babies arrived in Palmside about three weeks ago. Denver and Rio Grande employees became suspicious and were on the point of making his arrest when they were informed from Palmside that there was a man in his family and he was not working. The officers prepared to wait. Leaving only three shirts, his wife and three babies penniless and destitute with a fifty-five dollar grocery bill, McLeod left this city Wednesday morning, the officers declare, for parts unknown.

It appears a woman in the case was the cause of his undoing. According to the officers he has been keeping company with one of the best respected girls in Price and was preparing to marry her when arrested. Large boxes of roses from Grand Junction arrived frequently in Price, according to the officers, while his family in Palmside was in need. When he left Palmside five hundred dollars worth of tickets were found to be missing. It is also said the Western Union is a loser to the amount of about a hundred dollars and several charges await him. When he left Palmside so suddenly his wife's trunks including clothes for the babies were attached to pay for his bill.

## MORE TROUBLES FOR MOSE

Youth At Provo Steals Chickens, Gun and Other Articles.

The Sun's good friend, Moses Haws of Provo but formerly of Hiawatha, is having all kinds of troubles at his new home at Provo. Leo Rotroff, 16 years of age, alias Jack Butler, was arrested Sunday at Zion on complaint of Haws, who alleges that the youth stole numerous chickens, a bridle, clock, gun and many other things from a ranch near Provo owned by Warden George Storrs of the Utah state prison, disposing of them to various people in Provo and Salt Lake City.

According to the police the boy admitted, only after a severe grilling, that his name is Rotroff, that his people are wealthy residents of Pasadena, Calif., and that the police of many cities, at the request of his parents, have been searching for him ever since he stepped out of his father's automobile in Salt Lake City and disappeared while on the way from Ohio to California.

The boy admitted taking such of the property as has been recovered. He has been turned over to the juvenile authorities, who will communicate with his parents.

## BAKER HAS HIS PLANS

Boys May Be Able to Return Periodically to the Farms.

WASHINGTON, D. C., Dec. 22.—Secretary Baker has a plan to permit farmer boys to return to their homes at periodic intervals to assist in crop production. He outlined it today to a delegation of New York farmers who protested against conscription created by the scarcity of labor. Headed by L. C. Ryver, the farmers representing the New York Federation of Farm Bureau boys explained in detail the difficulties which confront the farmers.

They did not ask for exemption of farm laborers, but suggested that it would be necessary either to exempt farm labor or conscript it. It was pointed out that the crop of 1917 was short largely because of inability to secure sufficient labor. This, the farmers admitted, was due somewhat to the migration of farm laborers to industrial centers, but the taking of men from the farms into the army, it was explained, had made the situation worse, and if the crop of 1918 is to be at its maximum, some relief must be given.

The secretary told the farmers he was studying a plan to grant furloughs in the spring and the fall in hope from the farms whose training had been sufficiently advanced, on the condition that they would return to their homes. A compulsory leave from the army in order to assist with the farm work, however, is no part of the plan.

# SURE ENOUGH DRY CONTEST COMES IN 1919

## PLANS ALREADY BEING LAID BY BOTH SIDES.

One Year Hence Legislatures of Thirty-Six States, Utah Included, Are to Ratify or Reject the Nationwide Prohibition Amendment Recently Passed By the House and Senate.

When Utah's legislature meets to take action on the matter in 1919, the fight to have the states ratify or reject the nationwide prohibition amendment recently passed by congress will be in its most active stages. True, the fight has already begun and it will reach progressive passes during 1918, but the real contest between the dries and wets is not expected for more than a year, since it is in 1919 that the issue will be decided, according to James H. Wolf of the attorney general's office, in charge of administration of Utah's dry law. In that year the legislatures of twenty-three dry and thirteen wet states will convene, whereas in 1918 the legislatures of but four dry states and eight wet states will meet.

Those who are leading the prohibition fight are going on the assumption, which seems certain enough, that the legislatures of all the dry states will likewise vote dry and that the fight must be made in those commonwealths where the wets are not numerically and strategically about a standoff in strength.

## Thirty-Six Must Ratify.

There are forty-eight states in the union. Two-thirds of these, or thirty-six, must ratify the prohibition amendment to make the country dry. Twenty-seven states are now dry and twenty-one are wet. The problem of the dries will be to win over at least nine of the wet states. Sixty per cent of the country's population lives in dry territory and 88 per cent of its area is dry. Legislatures of states which voted in 1918 are Georgia, Mississippi, South Carolina and Virginia. All of them are expected to ratify. The wet states' legislatures to meet in 1918 are Kentucky, Louisiana, Maryland, Massachusetts, New Jersey, New York, Ohio and Rhode Island.

Dry leaders claim that at least three, and perhaps four, of those wet states will ratify prohibition. They are banking outright on Kentucky, which has a dry legislature and 81 per cent of whose population is in dry territory, and Louisiana, three-fourths of whose area and 51 per cent of whose population are dry. They are figuring on either New Jersey or Maryland as a fifty-fifty "break" with their opponents and they have hopes of Ohio. Their expectation of winning over Ohio is based on the fact that although statewide prohibition was defeated in 1915 by fifty-five thousand votes, it lost out recently only by fifteen hundred. They figure that prohibition sentiment, as indicated by this gain in two years' time, will carry the state by the time the legislature meets.

## States Won For Cause.

The dry states meeting in 1918 are Alabama, Arizona, Arkansas, Colorado, Idaho, Indiana, Iowa, Nebraska, Maine, Michigan, Montana, Kansas, New Hampshire, New Mexico, North Carolina, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Utah, Vermont and West Virginia. The dries have no misgivings as to any of these—they expect the twenty-three legislatures to ratify prohibition. The wet states to have legislative sessions in 1918 are California, Connecticut, Delaware, Florida, Illinois, Minnesota, Missouri, Nevada, Pennsylvania, Texas, Vermont, Wisconsin and Wyoming.

Upon them the fight will center. Dry leaders are already claiming four of the thirteen. These are Florida, which is already 81 per cent dry; Illinois, whose state senate is already dry and whose house of representatives will be captured by winning five or six seats; Minnesota, which is 68 per cent dry already and which may vote dry during the statewide prohibition election next year, and Missouri, which, it is claimed, has been kept wet only through the influence of its metropolis, St. Louis.

## Wets Must Hold Themselves.

To defeat nationwide prohibition the wets must hold thirteen states. There are fourteen states which appear at present to be their strongholds. But can they be counted on by the liquor interests when the supreme test comes? The dries claim that some of them—a crucial number—cannot. The fourteen, with the percentage of them already dry are California, 28.3; Connecticut, 18.9; Delaware, 29.2; Maryland, 49.7; Massachusetts, 31.9; Nevada, 18.4; New Jersey, 8.4; New York, 7.1; Pennsylvania, 18.8; Rhode Island, 9.1; Texas, 87.2; Vermont, 79.3; Wisconsin, 25.7; and Wyoming, 84.2.

## LAND BOARD NOW PROING ALL SECURITIES OFFERED

Notwithstanding the fact that at the present time there is no cash in the state land board's fund, members of the board are busy daily investigating requests from the country districts for loans. The board has many applications ahead for the use of state funds in the improvement of farms, and a personal investigation of the property upon which these loans are asked is being made against the time when the board will have sufficient funds at its disposal to meet the demands. According to the records of Arthur Kuhn, state land board secretary, about a hundred and fifty of these applications for financial assistance are on file in the land office.

# UTAH FUEL CO.

Miners and Shippers of Carbon County Coals.



Carbon County Coals Are the Best.

## ALSO MANUFACTURERS OF COKE

In the Market for Horses, Mules for Mines, Hay and Grain, Mine Props, Ties, Sprags and Various Other Local Products. Home Industries Patronized.



General Offices Seventh Floor Judge Building, Salt Lake City. Mines at Clear Creek, Winter Quarters, Castle Gate, Utah Mine and Sunnyside, Carbon County.

## STOMACH TROUBLE AND CONSTIPATION.

Those who are afflicted with stomach trouble and constipation should read the following: "I have never found anything so good for stomach trouble and constipation as Chamberlain's Tablets. I have used them off and on for the past two years. They not only regulate the action of the bowels but stimulate the liver and keep one's body in a healthy condition," writes Mrs. Benjamin Hooper, Auburn, N. Y.—Adv't.

Histories of the various Indian wars in Utah will be written for the church history of the Latter-day Saints by Andrew Jensen, church historian, from records of veterans of these wars and from other authentic accounts. The work started this week.

It is as wasteful to spoil good food by bad cooking as it is to throw it away.

NOTICE.—UNITED STATES LAND OFFICE, Salt Lake City, Utah, Dec. 5, 1917. To Whom It May Concern: Notice is hereby given that the state of Utah has filed in this office lists of lands selected by the said state, under Sec. 6 of the act of congress, approved July 18, 1894, as indemnity school lands, viz: Serial 82127, Lot 25, S.W. 1/4, 22N, Sec. 21, Twp. 13 South, Range 18 East, Salt Lake meridian. Copies of said lists, so far as they relate to said tracts by descriptive subdivisions, have been conspicuously posted in this office for inspection by any person interested and by the public generally. During the period of publication of this notice, or any time thereafter, and before final approval and certification, under departmental regulations of April 25, 1907, protests or contentions against the claim of the state in any of the tracts or subdivisions hereinbefore described, on the ground that the same is more valuable for mineral than for agricultural purposes, will be received and noted for report to the general land office at Washington, D. C. Failure so to protest or contest, within the time specified, will be considered sufficient evidence of the non-mineral character of the tracts and the selections thereof, being otherwise free from objection, will be approved to the state. GOULD B. BLAKELY, Register. First pub. Dec. 21, 1917; last Jan. 18, 1918.

NOTICE.—UNITED STATES LAND OFFICE, Salt Lake City, Utah, Nov. 26, 1917. To Whom It May Concern: Notice is hereby given that the state of Utah has filed in this office lists of lands selected by the said state, under Sec. 6 of the act of congress, approved July 18, 1894, as indemnity school lands, viz: Serial 80269, northeast quarter of southwest quarter, Sec. 7, Twp. 12 South, Range 18 East; southwest quarter of southwest quarter of Sec. 11, Twp. 13 South, Range 12 East, Salt Lake meridian. Copies of said lists, so far as they relate to said tracts by subdivisions, have been conspicuously posted in this office for inspection by any person interested and by the public generally. During the period of publication of this notice, or any time thereafter, and before final approval and certification, under departmental regulations of April 25, 1907, protests or contentions against the claim of the state in any of the tracts or subdivisions hereinbefore described, on the ground that the same is more valuable for mineral than for agricultural purposes, will be received and noted for report to the general land office at Washington, D. C. Failure so to protest or contest, within the time specified, will be considered sufficient evidence of the non-mineral character of the tracts and the selections thereof, being otherwise free from objection, will be approved to the state. GOULD B. BLAKELY, Register. First pub. Dec. 7; last Jan. 4, 1918.

## Frost In the Pipes

We cure the one that does away with the other. Better still—when we do your

## PLUMBING

You are never troubled with frozen pipes. We are experts in sanitary plumbing. See us for safety and health.

## C. R. LEWIS

Wade Building, So. 9th Street

## S. KUSANO

JAPANESE MERCHANDISE OF EVERY DESCRIPTION

CATERING TO THE Trade of Residents of the Coal Camps and surrounding Territory.

## GET OUR QUOTATIONS

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## Fresh Meats, Fish and Oysters

We guarantee every pound of meat you buy from us will return you the full value in life-giving energy.

If you want to be sure to avoid waste, buy your meats from us. They're so good you are sure to eat every ounce—too good to waste.

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## LARS FRANDSEN

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## Brick of All Kinds

Yards adjoining the Denver and Rio Grande Railroad company on the south, three blocks east of depot. Office at home, corner Main and Sixth streets.

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