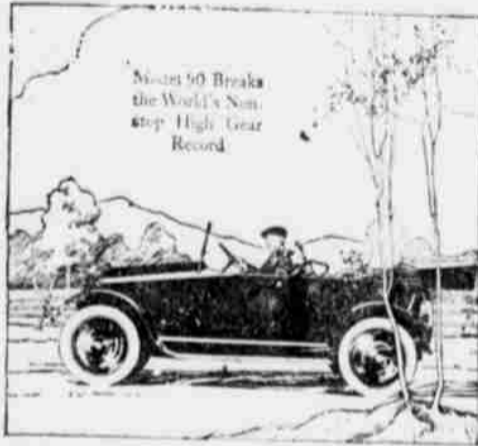


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CARBON IS SECOND IN TAXES IN ENTIRE STATE

BOARD OF EQUALIZATION ANNOUNCES ITS ASSESSMENTS.

Net Proceeds of the Mines, Machinery and Improvements and Railroads Run the Figures Locally In Excess of Sixteen Millions of Dollars—Many Changes Noted In the Laws.

Utah's state board of equalization has just completed its work of assessing its property coming within its exclusive jurisdiction, after hearing protests from the various interests assessed. The revised total shown for the state for the property assessed by the state board is \$203,475,962. Last year it assessed property totaling only \$150,812,085. However, the big figures are hardly comparable, because of the many changes made in the state law regarding property coming within the jurisdiction of the state board. These totals are, of course, exclusive of the property assessed by the county officials, assessments of which are subject still to the results of the work of both the county and the state boards of equalization. By classes of property the valuations fixed by the state board for property within its exclusive jurisdiction in the state are as follows:

Charter cities	Total
Car companies	\$ 418,492
Express companies	190,964
Power companies	12,942,686
U. S. companies	92,754,760
Telephone companies	875,254
Telephone companies	4,597,649
Water companies	258,987
Mining companies	
Real estate	9,143,422
Machinery and Improvements	24,163,165
Net proceeds mines	57,538,592
Total mining companies	130,847,619
Grand total	\$203,475,962

The total assessed valuation in each county of property within the exclusive jurisdiction of the state board is: Beaver, \$1,200,001; Box Elder, \$15,214,000; Cache, \$5,078,101; Carbon, \$10,424,247; Davis, \$5,306,529; Duchesne, \$47,857; Emery, \$3,551,875; Garfield, \$18,854; Grand, \$2,442,675; Iron, \$2,377,973; Juab, \$10,410,979; Kane, \$2923; Millard, \$4,005,579; Morgan, \$2,356,229; Piute, \$545,459; Rich, \$565,308; San Juan, \$27,754; Salt Lake, \$83,954,028; Sanpete, \$2,094,850; Sevier, \$1,492,746; Summit, \$7,232,444; Toweles, \$0,731,941; Uintah, \$1,139,490; Utah, \$15,424,000; Wasatch, \$682,555; Washington, \$45,276; Weber, \$0,730,419. Total, \$203,475,962.

No property is assessed by the state board of equalization in either Daguerre or Wayne counties.

STATE OFFICIALS PACING SERIOUS TAXING PROBLEM

Taking into consideration the appropriations provided by the thirtieth legislature and the urgent needs of the schools of the state, it will be impossible to raise the necessary revenue to meet the demands by taxation under an assessed valuation of property of \$700,000,000, state officials declare. From indications the assessed value of property as returned by the assessor in the state and including the assessment as made by the state board of equalization and assessment will not exceed \$695,000,000. This statement was made by the board of equalization last Friday with the additional information that if the increase necessary of \$35,000,000 was applied to real estate alone it would mean a 20 per cent increase.

That the board may have first hand information it will visit every county in the state beginning this week and will conclude the visits the last week in July. The reports which are now coming in from the special investigators who have been in the southern counties, fourteen in all being visited, indicate that every one will have to be studied by the board and that raises will be necessary in every county, including Salt Lake also. The investigations made have been chiefly in the matter of real estate, live stock, merchandise and banks as returned by the county assessors. The investigators were in Juab county last week.

Another investigation is being conducted by Prof. William Peterson, state geologist, and a crew of four men who are making a survey of the non-metaliferous mines. The board will also go over this survey on its visit to the various counties. During the week of July 7th the board will devote its time to Grand and San Juan counties and some time will be devoted to Carbon. Utah county will also be visited on this trip. The northern counties will be visited later but all work must be in by the last of July in order that the work of equalizing the taxes may begin.

QUARANTINE RULES FOR UTAH'S CROPS DRAFTED

In line with a policy adopted at a convention on the white pine blaster pest, held at Portland, Ore., several weeks ago, Harold R. Hagan, state crops and pests commissioner, has drafted a copy of proposed quarantine regulations to be put into effect by the state. These regulations have been submitted, before going into effect, to similar authorities in other Western States for their comment.

They will affect shipments of the five-needle pine trees and of spruce and gooseberry bushes into the territory lying west of Minnesota, Iowa, Missouri, Arkansas and Louisiana, from territories east of the western boundary of those states. Western States that do not agree to quarantine similar to that to be adopted by Utah, will themselves be subject to similar quarantine regulations.

MUST REFUND THOUSANDS

Internal Revenue Office Finds Collector Made Some Mistakes.

Through misinterpretation of an order of the internal revenue division of the treasury department, thousands of dollars which have been collected in Utah for alleged violations of the stamp tax, must be refunded, according to an announcement of Isaac S. Hinckley, head of the Utah office of the division. The refund must be made in accordance with instructions from William S. Whaley, collector of internal revenue for the department of Montana, Idaho and Utah. The matter in question refers to Order No. 1023 on the stamp tax which provides an offer in compromise of five dollars for failure to affix stamps to promissory notes and stock certificates. Under the misinterpretation which arose in Whaley's office in Helena, Mont., the deputies have been collecting five dollars for each and every violation or for every note or certificate that did not bear a stamp.

Hinckley states that as long as a year ago he protested against this ruling, but his contention was overruled and he was directed to collect the five dollar compromise offer for every offense. It now develops that five dollars should have been collected only once from each firm, corporation or person guilty of one or any number of these offenses en masse. In the case of banking houses and stock brokers and music houses hundreds of dollars have been collected for the numerous failures to live up to the stamp act requirements that inevitably came about in the conduct of the business. These places are now notified that they must send in representations to the office of the collector at Salt Lake City to fill out the necessary form to secure the refund of the money they have paid in.

Hinckley states that considerable confusion has grown up among the dispensers of soft drinks as to just what drinks are subject to the luxury tax and those that are not. For the guidance of the dispensing as well as the consuming public he specifies as follows: "All beverages when compounded or mixed at the fountain, such as orangeade, lemonade, pineapple juice, cocoa cola, root beer, tonic, phosphates, fruit and flavoring syrups, compounded or mixed with plain or carbonated water, milk shakes, ice cream, sundries, ice cream sodas, ice cream sandwiches, flavoring ices and all other similar drinks are subject to the tax.

"There are certain drinks which are sold at soda fountains and ice cream parlors, such as hot beef tea, coffee and tea, hot or cold, butter-milk, milk, hot chocolate, or cocoa, hot clam or tomato broth or bouillon or bouillon that are not considered soft drinks and subject to the tax unless they are compounded at the fountain or mixed with carbonated water. No tax applies to gingerale, root beer, tonic or mineral water when served direct from the container.

"Certain medicines, such as bromine-salt, citrate of magnesium, Rochelle salt, epsom salts, castor oil, essence of peppin, often sold at soda fountains, do not come under the head of soft drinks and are not subject to the tax."

SCHOOL FUNDS APPORTIONED

Carbon District Comes In For Less Than Thousand Dollars.

Some of the districts of the state ask that the state high school moneys be distributed to them before the close of the school year. Others apparently are not so hard pressed, and have been slow to send in to the state school offices the statements of school attendance, on the basis of which the state high school funds are apportioned.

In an effort to comply with the wishes of the majority of the districts E. J. Norton, the deputy to the state superintendent of public instruction, asked for the apportionment of the available high school funds, leaving a sufficient amount in the treasury to take care of the apportionment to Rich county, when that county, the last to send in its statistical statement, makes its report.

The money allotted the various school districts so far is: Alpine, \$2,035.37; Beaver, \$200.50; Box Elder, \$2,304.37; Beaver, \$300.00; Carbon, \$724.58; Davis, \$1,574.09; Duchesne, \$429.87; Emery, \$178.55; Grand, \$557.10; Garfield, \$2,907.45; Iron, \$973.72; Jordan, \$1,199.26; Juab, \$790.00; Kane, \$3,553.88; Millard, \$542.48; Morgan, \$243.00; Nebo, \$2,210.25; North Sanpete, \$1,373.98; North Summit, \$278.25; Park City, \$567.23; San Juan, \$333.50; Sevier, \$2,028.50; South Sanpete, \$642.21; South Summit, \$485.28; Tintic, \$1,253.64; Toweles, \$1,001.30; Wasatch, \$1,105.36; Washington, \$197.97; Wayne, \$318.15; Weber, \$133.37; Salt Lake City, \$17,005.55; Ogden, \$4,304.41; Provo, \$1,377.64; Logan, \$1,574.18; Murray, \$581.37. Total, \$62,443.00.

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YANKEE LIVES LOST IN COMBAT WITH GERMANS

American casualties during the forty-seven days of the Meuse-Argonne offensive aggregated 129,000 men or 18 per cent of the total of 1,200,000 engaged, according to a "final summary" of the war with Germany, as prepared by Col. Leonard P. Ayres, the chief of the statistical branch of the general staff and included in every hundred American soldiers and sailors who took part in the war with Germany. The report says "casualties were killed or died of disease during the period of hostilities. In the northern army during the civil war the number was about 100. Among the other great armies in this war, between twenty and twenty-five in each hundred killed to the end were killed or died." Best information obtainable by the general staff places the total battle deaths for all belligerents at 7,450,200, divided as follows:

Russia	1,700,000
Germany	1,000,000
France	1,300,000
Great Britain	900,000
Austria	800,000
Italy	300,000
Turkey	250,000
Serbia and Montenegro	125,000
Belgium	102,000
Romania	100,000
Bulgaria	100,000
United States	48,000
Greece	7000
Portugal	2000

American participation is summarized in the report in the following:

Total armed forces, including army, navy, marine corps, 4,800,000.
Total men in the army, 4,000,000.
Men who went overseas, 2,080,000.
Tons of supplies shipped from America to France, 7,500,000.
Total registered in draft, 24,234,021.
Total draft industries, 2,810,290.
Loss of war to April 30, 1919, \$21,800,000,000.
Battles fought by American troops, thirteen.
Days of battle, two hundred.
Days of duration of Meuse Argonne battle, forty-seven.
American battle deaths in war, 50,000.
American wounded in war, 230,000.
American deaths from disease, 56,000.
Total deaths in the army, 112,422.
Under the head of "sources of the army," the report shows that 13 per cent came from the regular army, 10 per cent from the national guard and 77 per cent from the draft.
Attention is called to the fact that "two of every three American soldiers who reached France took part in battle."
After you have stepped on the gas when rain keeps you at home instead of your delighting in the rain, you will never be the life of our party.
You may be mentally dead and not know it, but about everybody else will.