

# THE OXFORD



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## BUSINESS DIRECTORY

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Secretary..... W. A. FINNEY.  
Surveyor Gen..... W. H. CHANDLER.  
Chief Justice..... T. MORGAN.  
Associate Just..... JOHN CLARK.  
U. S. Dist. Atty..... H. E. PRICKETT.  
U. S. Marshal..... E. S. CHAMBERLAIN.  
Clerk, 1st District..... H. SQUIER.  
2d Dist..... A. L. RICHARDSON.  
3d Dist..... W. B. THOMAS.

In pursuance of an act of the last General Assembly, the Judges of the 1st, 2d and 3d districts met at the Capitol on the first Monday of September and constitute the Supreme Court of the Territory, with A. L. Richardson as Clerk.

The Judicial Districts, and the times and places of holding Courts in each, are designated by the Supreme Court when in session, and are liable to change each year.

## LAND OFFICES.

Ogden District.  
Register..... C. B. FOX.  
Receiver..... T. F. SINGISER.

## Oxford Directory.

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Magistrate..... L. W. PHELAN.  
School Trustees..... FRANK POTTER, DWIGHT PECK, S. RICHARDSON.  
Supt. of Schools..... GEO. AINSLIE.  
Com'g. Delegate..... JOHN HUNTON.  
Dist. Atty 1st Dist..... J. W. POE.  
2d Dist..... J. W. POE.  
3d Dist..... W. CRAWFORD.

Probate Judge..... J. W. MORGAN.  
Sheriff..... JOHN S. WATSON.  
Clerk and Recorder..... W. B. THEWS.  
H. C. HARRISON.  
Commissioners..... JOHN LEWIS, W. M. EVANS.  
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## SELECTED MISCELLANY

### TWO LOVERS.

I have found her!  
At last, after long wanderings, dull days,  
Lonesome nights,  
And all my life is turned to joy and pride,  
I have found her!

In a night-dream I saw her,  
In some long history she had been,  
And all my life she had been,  
A night-dream I saw her,  
In some long history she had been,  
And all my life she had been,

### THE SONG.

My love I oh, fair word for maid to hear?  
My lover who was yesterday my friend?  
Oh, where did you go, where did you see?  
Our dream of life's smoothness is in faded  
Shine, but of eye, no more, and the night  
is clear.

### FABLES FROM KRILFO.

The Fishes an indictment did prefer  
Against the Pike, that wholesale murderer.  
The Pike, so famed for knowledge of the law,  
The Chief Assessor, led the right should  
fall.

### THE WOLF AND THE MOUSE.

A Wolf into the wilderness one day  
Drove a sheep by the name of the grey  
Fad to the fall. Then, finding he could  
Dress it to the bone upon the spot,  
Resolved till sundown the next day  
To eat it, but he found it was a sheep,  
And he was left to wonder how he  
Should get it to the bone upon the spot.

### DECISION OF THE R. R. TAX CASE.

In the District Court of the 3rd  
Judicial District, of the County  
of Oneida.

UTAH & NORTHERN,  
RAILWAY COMPANY,  
vs.  
W. CRAWFORD Dist. Atty. &c.

P. L. Williams, for Complainant,  
Messrs. Willard Crawford District  
Atty, L. P. Higbee, Huston & Gray  
& H. K. Willm, for Respondent.

This is an action in the nature of a  
bill in Chancery, praying for an in-  
junction restraining the Respondent  
in this action from collecting a tax  
levied upon the complainant by the  
Assessor of Oneida county in the ter-  
ritory of Idaho, by authority of the  
new law of said Territory.

Complainant claims to be exempt  
from taxation by virtue of the act of  
the Legislative Assembly of the ter-  
ritory of Idaho, entitled "An act to ex-  
empt Railroads built within the limits  
of Idaho Territory from taxation for  
seven years." Approved January  
9, 1873, and a compliance with its  
provisions thereof, by the complain-  
ant. Revised Statutes, Idaho, p. 738.

It is claimed on the part of the Re-  
spondent:

1. That the Legislative Assembly  
had no authority to enact such a  
law.

2. That if the Assembly had such  
power, that the law of January 9,  
1873, was repealed by "An act to pro-  
vide a uniform system of Territorial  
and County revenue &c; approved  
January 15th 1875" page 476, Re-  
vised Statutes, Sec. 1 et seq.

These questions, will be examined  
in their order.

It is claimed that the law exempt-  
ing Railroads from taxation is in  
contravention of Section 1889. Re-  
vised Statutes of the U. S.

This section is as follows: "The  
legislative assemblies of the several  
territories shall not grant private  
charters or special privileges, but  
they may by general incorporation  
acts permit persons to associate  
themselves together, as societies con-  
cerned for mining, manufacturing,  
and other industrial pursuits, &c."

This provision of the United States  
statutes is first found, Vol. 14 U. S.  
Statutes at Large, page 476.

I think a careful reading of these  
provisions, as they are here set out,  
will not induce the conclusion that  
they were not intended to prohibit  
the passage of laws such as the one  
under the operation of which the  
taxes in question are levied, and that  
these legislative assemblies, should  
not have power to give any person  
or corporation the benefit of a  
special privilege of mining in cer-  
tain districts or places, or of engag-  
ing in certain manufacturing enter-  
prises to the exclusion of other persons,  
or laws giving any person or persons,  
a monopoly in the construction of  
wagon roads, rail roads, freighting  
ditches, &c, but might pass, general  
incorporation acts under which any  
person or persons might form com-  
panies for these purposes, or by a  
compliance with which general  
laws any person might engage in the  
pursuits mentioned.

It will be seen also that given  
for 1873, the construction "to im-  
prove" is inserted in the clause in  
any law exempting any species of  
property from taxation and would  
render inoperative all the clauses in  
sec. 4, of the general revenue law,  
page 478 Revised Statutes, excepting  
from the operation of said act certain  
species of property, such as churches,  
school houses, colleges, &c.

This was not a special privilege  
granted to the Utah Northern Rail-  
way Company, but was a general law  
relating to all railroads that  
should be incorporated under the  
conditions of the act.

The fact that only one railroad in  
the territory was in a condition to  
comply with its provisions, does not  
alter its general application and  
character.

It will be found upon examination  
that the provisions of the act of the  
States, contain provisions similar to  
the one in section 1889, to prohibit  
the operation of said act, and more  
common than legislation in the  
same state to exempt certain species  
of property from taxation, and such  
laws have been held to be constitu-  
tional.

Was this act of January 9th, 1873,  
repealed by the general revenue law  
of January 15th, 1875? The decision  
of this point depends upon the con-  
struction given to the act of January 9th,  
1873. If that act was a mere ex-  
emption, then the authorities are clear, that  
the legislature had the power to re-  
peal it, see Salt Company vs East Ba-  
sin, 13th Wallace, 373, Tucker  
vs Ferguson, 22d Wallace, 627 et  
seq; Christa Church, Hospital vs  
County of Philadelphia, 24th. How-  
ard, 300, and cases there cited. Cooley  
on Taxation, 52, 53, 354.

The act in question is as follows,  
to-wit: "That so much of any rail  
road, as shall be constructed within  
the limits of Idaho Territory includ-  
ing rolling stock and depots belong-  
ing to the same is, hereby exempted  
from all territorial, county, and munici-  
pal taxation until the first day of  
January 1880, provided the company  
owning and constructing such rail  
road shall claim said exemption with-  
in one year from the approval of this  
act, by filing their claim in the office  
of the secretary of the territory."

This act stopped at this point, it  
would have been clearly a naked ex-  
emption and would have been there-  
fore subject to repeal at any time the  
legislative assembly should so enact,  
so far nothing was required of the  
Railway Company, the doing of  
which would be of any advantage to  
the territory, or to any other party,  
or any damage to the company. But the  
act goes on as follows: "and provided

further that said claim shall be accom-  
panied by the written agreement of  
said company, stating that in consid-  
eration of such exemption from taxation  
until the first day of January A. D. 1880,  
said company will charge no higher rate  
of tariff for freight and passengers, in  
the ratio of the distance carried to or  
from any point in Idaho territory, over  
the whole or any portion of their line,  
than shall be at the time charged, for  
freight and passengers of the same class,  
over the same distance on the Central  
and Union Pacific Railroads; said  
Agreement to be in force during the  
period of said exemption.

This is clearly a contract in terms be-  
tween any railroad company accepting  
the terms and complying with the con-  
ditions of the act, and the territory,  
for the time stipulated, and the con-  
sideration to be received therefor by  
the territory of Idaho, or the people  
thereof, or the general public, was the  
restriction of the rate of tariff for freight  
and passengers within the specified lim-  
its, and the consideration was a contin-  
guous right to carry freight and pas-  
sengers with the railroad company, con-  
tinuously accruing to the people, and a consideration  
flowing to the community, or the ter-  
ritory of Idaho, as a whole, and the  
restriction to be sufficient.

None of the Friends vs Rouse,  
8th Wall, 430, Mills vs Williams,  
11th Wall, 503, Pearson, J.

It is difficult to conceive how a  
more binding contract could be  
made between the territory and the  
railroad company; it is called in the  
language of the law "written agreement,"  
a "written agreement," and the  
consideration to carry freight and  
passengers at a stipulated price,  
is expressed as such.

That the Legislative Assembly of  
Idaho could have regulated the price  
for which passengers and freight  
should be carried by an arbitrary act,  
does not render this contract void, or  
without consideration.

The Assembly saw fit to accom-  
plish it by making a contract, and  
to indicate any such purpose, and  
nothing from which such an implica-  
tion can be drawn.

The proviso in the second section  
of said act, which provides that said  
corporation shall not embrace Oneida  
county, is a subject to all laws and regulations  
of any territory through which it may  
pass, refers only to the rate of tariff,  
and does not apply to any section of  
country "excepted out of the bound-  
aries of said territory."

I am therefore of the opinion that  
no part of the said reservation is  
within the jurisdiction of the county  
officers of Oneida county, and that  
they have no power to levy and col-  
lect taxes on such parts of said rail-  
road as is included in said limits.

To recapitulate then, it is the  
opinion of the court, that the  
1. That the Legislative Assembly,  
hadpower to pass the act of January  
9th, A. D. 1873, exempting railroads  
from taxation.

2. That said act, when accepted by  
the railroad company, became a con-  
tract, and was not repealed by the  
general revenue law of January 15th,  
1875.

3. That the Fort Hall Indian reser-  
vation is not within the jurisdiction  
of the county officers of Oneida county,  
and that it is not therefore in the  
power of said officers to levy and col-  
lect taxes upon so much of said rail-  
road as lies within said reservation.

4. That it is necessary for the rail  
road company to allege and prove a  
compliance with the provisions of the  
above first mentioned act to secure  
said exemption.

That declining to do that, the mo-  
tion of respondent for non-suit must  
be allowed.

John T. Morgan,  
Judge 3rd Dist. Court.

## Annexation of Territory.

Some of our newspaper correspondents  
ordinarily believe it is not wise to  
annex Mexico to the United States,  
from the way in which they discuss the  
purpose of General Grant's visit to that  
country, and the fact that the United  
States is a young country in wealth and  
power, it is not unlikely that it will  
in some years Mexico and the United  
States will be one grand confederacy.  
We have for a long time past been absorbing  
Mexico, but it has been by piecemeal.  
A new time has, however, come, and  
will another large strip of territory, taking  
in New Mexico, etc.

He was rare, he was fair,  
He was lucky, with two pairs,  
But the Nauck they raised his  
hair.





