# THE OMAHA DAILY BEE

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STATEMENT OF CIRCULATION. George B. Tszebuck, secressy of The Bee Publishing company, being only swern, says that the actual number of full and complete confe the Daily Morning, Evening and Sunday Be of the Daily Morning, Evening and Sunday printed during the month of February, 1895, as follows:

557,633

Less deductions for unsold and returned GEORGE B. TZSCHUCK.

Sworn to before me and subscribed in my pres-ence this 2d day of March, 1895. (Seal) N. P. FEIL, Notary Public. The way to reorganize the police force is to reorganize it.

The members of the upper house of the state legislature are rapidly coming to the conclusion that it is better to work in harmony with the governor than to invite open warfare.

The woman suffragists have just been once more repulsed in Massachusetts, that supposed stronghold of feminine power. Massachusetts is willing to let Wyoming and Colorado have a monopoly of woman suffrage.

The cats that don't catch mice on the detective force want a special appropriation for work by "unknown" detectives If the known detectives can't or don't accomplish anything why not supplant them with "unknowns" all around?

Kate Field is being quoted as saying that instead of wasting time over divorce laws our legislation should be reversed so as to make marriage more already.

Not the least among the calamities which the last congress has brought upon us is an enlarged supply of traveling lecturers, who propose to inflict the public in person with the same tales of woe that they have been daily pouring forth through the columns of the Congressional Record.

Towa has no ambition to rival Oklahighwaymen. The people of Iowa do not care to encourage exploits of the kind witnessed at Adel, nor will they waste any hero worship on the reckless dare-devils. Speedy and certain punishment will put a damper on bank robbing in Iowa.

The New York Evening Post seems to think the worst feature of the adjournment of congress is the fact that the assembling of its successor can not be staved off any longer than December next. Before that time, however, there will be lots of things upon which the Post will be calling for congressional action. Congress is an institution that we would not dispense with if we

The wealthy property owners are able to hire lawyers to represent them at Lincoln and to assist in mutilating the city charter. The great body of taxpayers are represented only by the men whom they elected to the legislature. If the latter do their duty they will stand up for the interests of the taxpavers as n whole as against those of the few who manage to shift their own burdens upon the shoulders of others less able to bear

brutality filed with the governor by two discharged convicts call for a thorough one for this country, for the reason Investigation. While the stories told that if the question were submitted to by convicts are not always found to be arbitration we should probably have truthful, they should not be dismissed to pay a much larger sum than that as incredible because they come from in- agreed upon. The president and secremates of a penitentiary. If the reports tary of state carnestly sought to imof barbarism and brutality are true they press this view upon congress, but it can readily be verified. If not, the warden is entitled to a clean bill of exoneration.

The Board of Health has lost no time in registering its objections to the retrenchment plan proposed by the finance committee of the council. This is quite natural and was only to be expected. Every other department and official who will be affected if the committee's recommendations are carried out will object with equal vigor to retrenchment within their own bailiwicks. Everybody wants retrenchment, provided only it hits the other fellow.

The prospects are encouraging for the passage of Senator Sloan's bill to legale settlements made under the decedents law of 1887, recently declared un- priation toward defraying the expenses constitutional by the supreme court. This law ought to pass without opposiwas done by many administrators under the old law to the satisfaction of all parties concerned. Without the pasadministrators and the heirs. Validating the settlements made under the is no more than justice to all parties'

The change of venue bill which has passed both houses of the legislature son accused of a capital crime the right | Pacific and Bering sea. to a trial in the county or district in which the offense is alleged to have been

committed. decisions rendered by our own supreme court on this subject.

Barrett Scott lynching. In that case the perpetrators were known and the people in the county in which the murders were committed were nearly all involved.

A more recent decision by the present supreme court reaffirmed the constitutional right of every person charged with crime to a trial in the county in which the crime was alleged to have been committed. This decision was rendered in the Barrett Scott habeas corpus case when Scott was on trial for embezzlement

With these decisions staring it in the face we cannot comprehend why the legislature ventured to override the constitution and the supreme court in one

Every law-abiding citizen of this state desires to see the dastardly murderers of Barrett Scott prosecuted and made to explate their crime on the gallows, but these criminals must be accorded the same rights and defense which the constitution has thrown around every man or woman charged with the perpetration of crimes and misdemeanors. Even if the change of venue bill did not conflict with the constitution the policy of enacting such a law to meet a special case would be open to serious objection. It is an innovation that might, in the hands difficult. More difficult for whom? A of unscrupulous prosecutors, become a great many of Kate's spinster sisters dangerous weapon, destructive of the think marriage is quite difficult enough most sacred rights for which libertyloving people have struggled for genera-

GREAT BRITAIN'S DAMAGE CLAIMS. It is possible that some unpleasantess may result from the failure of congress to make provision for the payment of the claims for damages growing out of the seizure by the United States of British sealers in Bering sea. The matter has been brought up in the British House of Commons, and oma as the home of bank robbers and while there has come from that quarter at all unfriendly the refusal of congress to comply with the desire of the administration to settle these claims is undoubtedly displeasing to the British government, which was given good reason by Secretary Gresham to expect that there would be no delay or difficulty n having the claims paid.

The alleged damages were incurred prior to the arbitration proceedings of the Paris tribunal which passed upon the Bering sea controversy and the claims presented by the British government amounted to \$439,000, much the greater part of which were for consequential damages. Since then the amount demanded was increased to nearly \$600,000. The Paris tribunal declined to make any award of damages, referring the matter to the governments of Great Britain and the United States for negotiations upon an scertained basis of fact, relating to he number and names of ships that were taken and the points at which they were taken. Negotiations were had be tween Secretary Gresham and the British ambassador at Washington, which resulted in the former agreeing to pay on behalf of our government an amount somewhat less than the British claim first presented. In sup-The complaints of cruel treatment and port of this agreement it was urged that the arrangement was a favorable met with vigorous opposition in both the senate and house, one of its most vigorous opponents being Senator Morgan, who was a member of the Paris tribunal of arbitration. Mr. Morgan insisted that the amount proposed to be paid was excessive; that on the strongest point in the claim, on the strongest view of the question, there cannot be due to Great Britain more than \$96,000 and some odd dollars, and he urged that the matter should be

claims, but even this was refused, an It seeks merely to affirm what intimation of want of confidence in look after the state's property. the secretary. Of course this issue will not make the British government any better dis- belongs to the state can do no harm, sage of this bill or one having the same posed to enter into arrangements for objects in view all these cases will the better protection of the seals, and of the law. have to be reopened and readjusted, in it would not be surprising if the pressome instances to the utter ruin of the ent efforts of our government in this direction result in failure. The British government has shown little disposition idea that the decedents law was valid to co-operate in more efficient regula- as a county deposit, will be immediately tions for protecting the seal, and the

given a thorough investigation. Others

made a similar contention and while

there were some who urged that it

dispose of the question the very gen-

the secretary of state asked an appro-

of a commission to examine into the

The framers of this bill have sought to tions made by the Fifty-third congress the county treasurer would have been strain a point by interpreting the word cannot be known until the treasury offi-"district" to imply any portion of the cials have gone thoroughly through the an argument, not for the repeal of the territory comprising the judicial district various bills passed at the last session. depository law, but for strengthening it. in which the offense was committed, but as nearly as can be determined now That interpretation will not bear logical it is a fraction over \$990,000,000. The analysis. Any district judge may pre- appropriations of the first and second side at trials of persons charged with sessions were, in round numbers, \$492,evime in any part of the state and no- 000,000, while those of the third and last body will contend that the state could session are estimated at \$498,000,000. under any possible contingency take a It is not unlikely that the total approperson charged with crime from the priations of the last congress will be county in which the crime was com- found to amount to fully \$1,000,000,000, mitted to any portion of the state in a greater sum than was ever appropriwhich it believed conviction would be ated by any congress except the Fiftythe most feasible. But there is really no second, the house of which was demoground on which the change of venue cratic. Thus in two congresses the dembill can be upheld in view of the several ocrats have allowed appropriations exceeding in amount those of the Fifty first congress, against which the polit-One of these decisions was in the jeal cry was made that it authorized exfamous Olive case, which involved a penditures to the extent of a billion crime more beloous if anything than the dollars, though in point of fact the appropriations of the so-called "billion dolvictims, Mitchell and Ketchum, were tor- lar congress," republican in both tured and slowly roasted to death and branches, did not amount to that sum. their bodies horribly mutilated. The It was a serviceable cry for the democ racy, however, and they made the most of deluding the people into giving them power which they have abused to the great detriment of the nation and in the exercise of which they have shown less economy than the republicans.

What the next congress, under republican control, may do in the matter of expenditures it would be idle now to predict. It may be able to drop back inside the billion-dollar and it may find it necessary to go beyond it. But in any event the fact has got to be rec ognized that with the practice of the closest economy the cost of carrying on this government will hereafter be heavy and is pretty certain to increase from year to year. In some items of expenditure, notably that of pensions, there will be a steady decrease, but this will be offset by necessary in creases in other directions. A few statistics will illustrate. The sundry civil appropriation bill, which ten years ago carried \$22,000,000, has grown to \$47,-000,000 in the session just ended. The agricultural appropriation bill, which in 1885 was only a little over \$500,000, is uow over \$3,000,000 every year. The appropriation for the postal service was only a little over \$50,000,000 ten years ago, and is now almost \$90,000,000. All these increased expenditures have been demanded by the growth of the country and are necessary to the efficiency of the public service. It may happen that in some years a part of them can be reduced, but it is pretty safe to say that the cost of running this government will never again fall materially below a thousand million dollars, and, of course, the time will come when that amount will be considerably exceeded.

A billion dollars is a large sum of money. It means about \$15 per capita of the population. Added to what the people have to pay for the support of state, county and municipal government and the total constitutes a heavy drain. But the American people do not complain of the cost of their government so long as it is wisely administered for the promotion and advancement of their interests and welfare. It is only when, as has been the case during the past two years, its administration brings public distress and losses to all classes of the people, with declining revenues to the government, that large expenditures become a matter of popular criticism.

THE SHORT CUT. The police commission should retrace its steps and call off the investigation of crookedness in the police department The commission has no authority to compel the attendance of witnesses and no authority to compel witnesses to answer their questions, and the policeman's club over the heads of witnesses that have been blackmailed, imposed on or given protection for pay will effectually prevent these witnesses from putting in an appearance or telling what they know. On the other hand, there will be no lack of testimony from men and women who will come to the rescue of police boodlers and swear that they did not see them steal a sheep. The investigation is bound to be a farce and everybody in the community will so regard it. The only way out is the short cut of dismissals for inefficiency. The grand jury, which had authority to cite witnesses and probe rottenness, has publicly denounced the police as now organized as honeycombed with corruption and inefficient, and the police commission has been censured for permitting this state of affairs. The commission can set itself right only by deeisive action. Investigation is simply procrastination. The dismissal of the heads of police

and their substitution by competent and reputable officers is expected and demanded, and nothing less will prove satisfactory.

The legislature proposes to enact into law a provision that no person shall be allowed to remove from either branch of the legislature any supply or fixture would be better to pay the claims and belonging to the state. This means that no one shall steal state property. eral opinion developed was that the Of course, that is already the law, alclaims are unjust. At the last moment though the close of every legislative session sees the legislative halls stripped of articles of value by the departing solons or employes with not so much as a protest from those supposed to enacting the declaration that theft is not excusable because the article stolen

We presume the looting of the Peo ple's State bank at Litchfield of its entire assets, including the money held charged up to the depository law and course of congress can hardly be ex- used as an argument in favor of its

but what is wanted is the enforcement

pected to improve its feeling in this repeal. Of source the law has had no respect. If no better regulations than more to dobewith the bank wrecking now exist are established the slaughter than the mgn in the moon, and the and is now in the hands of the governor of seals in the open sea this season, county deposit might have been made violates one of the cardinal principles in soon to begin, will doubtless equal at away with just as easily, if not more our organic law and therefore is beyond least the enormous catch of last year, easily, in the absence of the law as doubt unconstitutional. It is in direct which if continued for two or three with it. Very likely the bond which contravention of that clause in the Bill would, according to expert authority, this bank gave to secure the public of Rights which guarantees to each per- exterminate the herds in the North money will prove to be worthless, but that only means that the law has not been properly genforced. Were it strictly enforced and a bond enacted The exact amount of the appropria- that was reglly good for the amount amply protected. These failures are

# Relovenation of Kentucky

Globe-Democrat. In the coming election for the governor-ship in Kentucky the democrats will have the fight of their life to hold the state. The congressional contest last November shows that Kentucky will have to be put in the

# The tradic of Reform

New York Sun. There is not much soil in Massachusetts, but it raises the biggest crops of reform to the hill that are known to the census reports. It makes no difference whether a thing is good or bad. Change it! We must have reform! Perhaps one-third of the population spends most of its time in minding the business of the other two-thirds. The result is often very clammy and unpleasant, but it is reform. If a knot of Massachusetts reformers should manage to slin by the doorkeeper of paradise they by the doorkeeper of paradis-ild organize a Landscape Refor Moral Improvement society there as soon

# Baneful Effects of the Depression.

Philadelphia Pres ings. Last year the gross earnings on 134,-900 miles of road decreased \$122,000,000 and the net fell off \$10,000,000. The depression caused the roads to reduce expenses \$82, 89,000, or at the rate of \$5,500,000 per month These figures indicate clearly how seriously the transportation interests have felt the great mistakes that have been made in Washington. There are hopes that the last half of this year will witness a recovery from depression which has already lasted too long.

### Will They See the Point?

Will They see the Point?

Times-Herald.

Railroad officials seem to be strangely blind to the fact that great numbers of people in this country entertain a notion that any legislation which railroad lobbies labor assiduously to secure must necessarily be bad. If they were not they would do less lobbying. Senators and representatives in Washington may not themselves share in the notion referred to, but many of their constituents do, and that is the fact they look at. They will not, if they can consistently help it, give these critical constituents ently help it, give these critical constituents an opportunity to raise up in political meet-ling and say that Senator Hobbs and Rep-resentative Dobbs are owned, body and soul, by the grasping railroad monopolists. Railroad men may just now see the point.

# Improved Naturalization Laws.

Philadelphia Press.

The legislature of Nebraska is the first to move in the matter of better naturalization laws. It has before it a proposition to amend the constitution of the state providing that no man can vote unless he has received his final papers as a citizen of the United States minety days before election, has been a resident of Nebraska for one year, and can read his ballot in the English language and can write his name. It is to be hoped that the amendment will be submitted to a vote of the electors and ratified at the polls. At the present time a foreign born male, if he has lived in Nebraska six months and declared his intentions to become a citizen thirty days before election, can vote. This is unjust to other states and it ought to be corrected. If Nebraska will lead in this matter and states with loose naturalization laws follow, there may be no need of passing a general law on the subject, as has been proposed in congress. Philadelphia Press.

### Squandering Public Money. Springfield (Mass.) Republican.

temptible little salary grab in the appro-priation of \$100 as extra pay to the clerks of members, which it voted a few days ago. There are no such-employes of the house officially recognized as members' clerks.. Each member is voted a certain sum at each session of congress for clerk hire, but it is optional with a member whether he hire a clerk or not. If he choose to draw the money and put it in his pocket he can do so. This appropriation of an extra \$100 each to the house has been guilty of a con-ble little salary grab in the approcan do so. This appropriation of an extra \$100 each to the members' clerks was therefore a gift of \$100 to each member to be used as he pleases, and was really a petty salary grab. The present house is said never to have been equaled in the recklessness with which it gave away public money to employee and provided the same property. lic money to employes and in gratuities to members. It has not quite equaled the senate, which spends almost a quarter of a million a year in luxuries for senators, but it is a good second.

# OWED TO CONGRESS.

Boston Advertiser.

March 4th; march forth, O congress, and take a hasty flight, while all the nation chuckles with infinite delight. No saline, selfish tears are shed on the auspicious day. From Maine to California the people say 'Hooray!' No weary eyes are red with grief; no heads are hung in woe; but through the country far and wide the gladsome tidings go. Why should the joyful people mourn or wring their hands in grief, when this bright day brings in its train such happiest relief? No need to sit in silence sad like some funcreal urn. At last the blessed day has come when congress must adjourn. Boston Advertiser.

lence said like some funereal urn. At last the blessed day has come when congress must adjourn.

But oh, what woeful, weary months the beople had to wait before this time, this gladsome time, which now we celebrate; what months of dismal, doleful gloom when business was depressed and congress was the only thing that would not take a rest! What idle mills, what empty shops were seen on every hand, whife slow stagnation settled on the trade throughout the land. Low prices ruled; but even wheat or wool was not so cheap as that cheap talk that kept a nation's industries asleep or dull and idle while the men at Washington droned on, or wondered where the surplus and the gold reserve had gone. And so for bitter, gruesome months the nation could but yearn for that glad day, now here at last, when congress must adjourn.

Great miseries this land has seen in some few former years; some cyclones, locusts, storms and wrecks, that woke a nation's tears; tornadoes, freshets, Coxey's band, the wicked lottery slip, the Trilby craze, and dress reform, and e'en the dreaded "grip;" but these slight evils fade before the burden of that woe, which came upon this sorrowing land just two long years ago. The congress that a president had thrust upon his hands, was worse than any other ill that frisky fate commands; for in the light of all the things that congress since has done, one wonders whether greater lils exist beneath the sun. But now, today, a cheering flame of hope begins to burn. Fate has at last brought sweet relief, for congress must adjourn.

Each pledge its party plainly made by congress was anaulied, and men who trusted to its word were only duped and guiled. The democrapic platform is t day a shattered wrath, and not a single plank Each pledge its party plainly made by congress was annulled, and men who trusted to its word were only duned and gulled. The democratic platform is today a shaftered wratch, and not a single plank remains to prove a party's faith. "Free raw materials" were among the turinf gifts foretold, but in the Gorman bill their duties were introduced fourfold. The trusts were viscorium's denounced in democratic speech, but in the tarinf they have gobbled all that they could reach. A deficit has eaten up the nation's store of gold, and only on a Shyloude terms have "four percents" been sold, find now at last the tide of fate has just begut to turn, and better times must come again, for congress must adjourn.

Thanksgiving fay will not be due for nine more months, somehow, but still the spirit of that day is with us even now. The sky today should be bright blue, the sun should shine out clear, on this "the maddest merriest day of all the glad now year." The lils that we've borne nationly at last must take their flight and all the future seems aging with hone's enchanting light. The nation sirks with glad relief, the president bites his in and seeks release from dearw, thought in a duck-hunting trip. In all the thankful nation now no hearts, are worn by woe, except the hearts of those who from the canitol must go, because a weary nation rose their party.

now no hearts, are wern by woe, except the hearts of those who from the capital must ro, because a wearv nation rose their party forth to spurn. These only weep and wall today when congress must adjourn.

# REFLECTIONS ON THE DEAD.

Philadephia Press: Thank beaven, we shall at last with this day be rid of this unapproachable congress.

The Fifty-third congress is dead at last.
And it rotted before it died. New York Times: The people of the United States should unite in devout thanksgiving to the God of nations when this scourge is lifted from then at noon today. New York World: It can be said of con

gress, at any rate, that It might have done great deal worse if it had not been hamsered by an almost complete lack of abilit o do anything at all. New York Sun: The Fifty-third congress

inspired and abetted by the democratic ex-ecutive, has preserved McKinleyism, adopted populism, and brought widespread disaster ipon the nation. Exit the congress of dis-

sins of the house of representatives, now hap-pily dead, would be incomplete if indicted Pollock and Hyde, who appeal the cases from memory. The record is full of evidence that every member of that body might well wish expunged.

Brooklyn Engle: When we say that the record of the Fifty-third congress cannot be reviewed by any self-respecting democrat party will have to disband or reorganize on new and better lines.

Globe-Democrat: Just as the Fifty-third ward with argon, the newly discovered elenent in the air, which is described as "singularly inert, proof against the attack of the tempts to induce chemical union." trouble at the national capitol for the last two years has been vast accumulations

Philadelphia Ledger: The Fifty-third con gress was one of the most extravagant that was ever assembled at the capitol, and some of its most flagrant and indefensible approriations have been made by the senate since that body ceased to have a democratic majority. If no more serious offense than that of extravagance could be laid at the door the senate it would be well, but it is noorious that some of its most prominent nembers reasonably incurred the suspicion of having been guilty of venalty in respect to iniquitous trust legislation.

# NEBRASKA AND NEBRASKANS.

The Tecumseh Journal has started on its eventeenth year. The Commercial hotel at Sterling was damged by fire to the extent of \$300.

The Loup Valley Medical association will old its ninth session at St. Paul March 12. The big circle hunt near Germantown, Seward county, resulted in the slaughter of

five wolves. The Leftwich circus, which has been wintering at Norfolk, is preparing to start out on the road May 4.

Rev. Mr. Fries has terminated his pastorate at Gering, and will go to Alliance to take charge of the Baptist church there. The revolver with which Harry Hill eho Matt Akeson has been presented to the Grand Army museum in the court house at Platts-

There have been sixty-one additions to he membership of the Baptist church at Weeping Water as the result of the winter's evival meetings.

The gas and electric light companies at Nebraska City are at war, and the county and the city efficials are taking advantage of the state of affairs to have the public buildings lighted cheaply. Reports from several of the western coun-

ties state that farmers are sowing wheat on he prairie without plowing, and the local papers are giving warning that a crop canare employed in putting in the seed. Major J. V. Hoover died at Humboldt as of a peculiar accident. While

playing with some children he fell and struck his head against the corner of a bench, cut-ting a long gash. He became unconscious and died in fifteen minutes, in spite of the efforts of the physicians in attendance. Maor Hoover served on General Grant's staff during the war, and was a thirty-second de-While a man was standing in a Nebraska

City saloon the other day waiting for some one to come in and ask him to take a drink woman entered and proceeded to the bar Turning to the wayfarer, she asked: "Won't you take a drink with me?" For a reply the man took the lady by the arm, and said: walked out of the saloon, without indulging

The roaring well in Platte county that has been a curiosity for some years is still business at the old stand. The Columbus Journal says that George Henggler, the roprietor of the well, states that it still olds to its custom of roaring some twelve hours before a wind storm from the north, and quitting when the storm has fairly begun; of freezing down to the depth of fortyeight feet and breaking the cap to the cylinder, although there is a frost hole in the uch times, when hot water is used to thaw out, the steam is pulled downward instead f coming upward. Before the recent storm he water gurgled up in the pipe and made ouite a roar twelve hours ahead of the torm, and continuing through the night, George's spring, in the side of the bluffs, has ever failed to provide water for the past thirty-seven years and during the driest

# BRYAN AND HIS PARTY.

Indianapolis Journal: The overeloquent Mr. Bryan of Nebraska, who will go out of public life today with the house, is organizing a free coinage party inside the demo-cratic organization. That organization has very tough constitution, but it may be loubted if it can stand the knocks which will come to it in trying to reduce full-value dollars hoarded in savings banks and loan associations to dollars with the purchasing

nower of half dollars. Philadelphia Times: Congressman Bryan is right in believing that the money question will be the paramount issue in 1896 and that will remain so "until settled by the in telligence and patriotism of American voters." If Mr. Bryan and his associates believe that a majority of the democratic party are in favor of free coinage of silver. they are quite right in trying to get the idea into the party platform; and if their belief s correct, we hope that they will succeed t will split the party, but it will show those who believe in honest money how er at least how not to vote. The thing t e dreaded is that both parties will straddle this question, as they have done so often efore, and then nothing will be settled.

The Cheek of a Trust.

Springfield Republican.

The United States Leather company, otherwise known as the Leather trust, reports a capitalization of \$15,390,090, and against this are assets valued at \$117,525,090, of which \$55,315,296 reprisents the "good will" of the concern. That is about the best example of trust "cheek" extant. It will be seen that they have the value of the "good will" figured down almost to the fraction of a dollar, and up to an unheard-of figure for this kind of an asset. The truth is, of course, that fully one-half of the stock is water, and the "good will" has been inflated to dimensions large enough to fill the gap in the assets. For tricks and dark ways the average trust is not to be beaten.

### Neglected the Necessaries. Philadelphia Record

The course of congress, which has money enough for gratuities for its employes, but not enough to hire a sufficient force of seamen to man the new cruisers, has apparently been modeled upon the plan of the high-rolling individual who declared that he cared nothing about the necessaries of life so long as he could have the luxuries.

Highest of all in Leavening Power.- Latest U.S. Gov't Report



# ARGUING THE INCOME TAX

Buffalo Express: But why prolong the tale? Highest Court in the Land Called to Pass Upon the Law.

GREAT ARRAY OF LEGAL TALENT

Opening Speech for the Appellants Not Concluded When Court Adjourned for the Day-Claim the Tax is Not

Equal and Therefore Void.

WASHINGTON, March 7 .- The supreme

court did not reach the income tax until o'clock today, when W. D. Guthrie was recognized to open the case for the appelagainst the Farmers' and Continental Trust companies of New York from the decision of the United States court of appeals for the southern district of New York. Mr. Guthrie devoted himself to an outline of the argument without feelings of shame and indignation proposed to be made by the counsel for the we but emphasize the conclusion that the appellants and had not concluded when the court, at 4 o'clock, adjourned for the day, He stated they would depend principally upon showing that the present income tax law was unconstitutional because of its want of uniformity and quoted at length from the provision of the law to show that the tax substances, as well as all at- is not uniform, contending that congress had Perhaps | no right under the constitution to levy a tax for duty, excise or import which was variable or lacking in uniformity as to individuals and corporations, because it was the fundashould be equally upon all. Mr. Guthrie said the two cases against the

trust companies were very similar, but that he would devote himself principally to the Pollock case, because in that case the interesis involved were greater than in the other, but while this company conducts an immense business its business is one which might be carried on as well by a private partnership as by a stock company, in which case it would be exempt under the laws from the income tax. He said Mr. Pollock was a shareholder in this company, the net incomes or profits of which during the past year, subject to the income tax, exceed \$300,000. of which \$50,000 represents rents of real estate and about \$60,000 investments in municipal bonds which latter investment could not, he claimed, be taxed under a for mer decision of the supreme court. Mr Guthrie asserted the provision of the law exempting all incomes under \$4,000 would cause it to fall upon less than 2 per cen f the population of the United States, and he law was therefore class legislation. He also showed the tax was not uniform as re gards corporations, of which a favored class vere exempted, as, for instance, mutual in urance companies and building associations as well as partnerships and religious and benevolent institutions. As to the exemption of churches, benevolent concerns, etc. ounsel would have nothing to say, as there was enough in the other exemptions in cases where the exemptions were in the interest of shareholders, though called by another name, to afford sufficient text for all they could say. EFFECT OF THE LAW'S OPERATIONS

As illustrative of the effect of the operation of the law, he pointed out that an individual owning real estate bringing an income of \$8,000 would pay \$80 tax, while a corporation would be required to pay double that amount He also instanced the case of a partnership of five persons doing a business amounting to \$20,000, which would be required to pay no tax, while a corporation composed of the eame persons would be compelled to pay \$400. In a word, he said, the application of the law would vary according to ownership. The corporation was only an aggregation of individuals, and in most corporations a part at least of the stock was owned by the middle classes.

Referring to the exemptions made in the interests of mutual insurance companies, he asserted that in the United States there were 1,900 such companies, and that of these 1,600 were doing business on the mutual plan, and he said in New York alone the wording of the act exempting such companies would relieve \$1,000,000,000 worth of property from its operation. The leading mutual insurance company would secure the benefit of an exper year, while its rival, organized on the stock plan, would have to pay an income tax. This advantage was given in the law, he as serted, simply because some one wanted favor some particular mutual company.

Mr. Guthrie dwelt upon the exemption in the interest of the building and loan associations, who were, he said, relieved of the annual payment of \$600,000, and whose asects, it had been asserted, were greater than the combined capital of all the national banks. All men would have to do to evadganize building and loan associations. He argued if the present law should be held to be constitutional congress would levy a duty f 25 per cent on the imports of individuals and 50 per cent on those of corporations, or if the eentiment in congress should change t could as easily reverse the process and avor the corporations. The principle would be the same. "If you are going to discriminate at all.

said he, "you cannot say 'Thus far shalt thou go and no farther.' If the power to liscriminate exists, the power to destroy also He argued that even the mutual companies

and other favored classes would not be se-cure, for they and the benevolent associa-tions might become so powerful under the favoritism shown that congress would next turn upon them. He declared, therefore, the power of congress to make such exemptions should be restricted. Taking up the plan of the constitution requiring uniformity in levy-ing imports, taxes, etc., he refuted the argument that the word uniformity was meant to have only geographical application, to prevent discrimination in favor of one state as

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against another, but contended that it was meant to secure equality of taxation The present arrangement of the conduct of the argument is for Mr. DeWard to follow Mr. Guthrie on behalf of the appellants, and for Assistant Attorney General Whitney to speak for the government, to be followed by ex-Senator Edmunds, who will represent Mr. Moore in his suit for an injunction against Commissioner of Internal Revenue companies, and Joseph H. Choate will close for Pollock and Hyde, but this order of procedure may be changed.

Mr. Guthrie will resume his argument at 12 o'clock tomorrow.

# HEIRESS KEPT IN RETIREMENT.

Death of a New York Clergyman Brings Out a Strange Story.

JACKSONVILLE, Pla., March 7.-A spedal to the Citizen from St. Augustine says; Miss Blanche Chapman has fallen heir to a million through the death of Rev. Boynton Crystal in New York last Sunday. The Chapmans came to this city from Gaines-ville, Ga., about ten years ago. Mr. Chapman was a brick mason by trade, but ob tained a position in a greeery store of S. F. a few intimate friends Mr. Chapman confided the secret that Miss Blanche was not the daughter of himself and wife, stating further that they never had a child. He stfurther that they never had a child. He silenced curlosity by saying he adopted a daughter. Blanche went to the public schools, but was always considered a dull scholar. She was 10 years old when Chapman came here, and is new about 20. She always dressed fashlonably, and, being a pretty girl, attracted much attention in her stylish gowns. She had no chums or close friends. While it was not generally known where the Chapmans got their money, as they spent much more than Mr. Chapman carned, one or two intimate friends were informed by him that Blanche had rich relatives, who sent money to her, and that through the death of a relative she would be wealthy. Mr. Chapman was last employed by the Hotel Supply company. Several months ago he gave up his position eral months ago he gave up his position and soon after went to Jacksonville, and has served as a juror in the United States court. Not long ago Mrs, Chapman and Miss Blanche left here to Join Mr. Chapman in Jacksonville. While the family lived here they made few acquaintances, and no one has known anything of the mystery romance surrounding the life of the st

### FRAGMENTS OF FUN.

posed daughter.

Detroit Free Press: Kitty: He's an emo-

Janet—And what's that? Kitty—A heart masher, don't you know. Atlanta Constitution: We understand that congress is about to adjourn and that the gentleman from Hillville wears a feather in his cap. That's meeting his constituents half way. They will furnish the

St. Louis Republic: Mayor's Secretary— You can't see the mayor now; he's in his private office. Seedy Politician—What right's he got to a private office? It wuz a public office we elected him to, wuzn't it? You tell him ter come right out quick or I'm

New Orleans Times: "A designing man I hate!" cried Neil, with scornful head erect, and yet within a year she loved and wed

Philadelphia Record: Murphy (to Casey, who has had both legs amputated)—How are ye these days, Casey? Casey (cheerfully)—Well, Ol can't kick. Ol have both hands yet, so Ol feel all roight."

Indianapolis Journal: "I see they have discharged that lot of Italians on the new sewer and put a crowd of Knights of Labor in their places." said the shoe clerk boarder. "Well," said the cheerful idiot, "jsn't it in the course of nature that the Knights should come after the dagoes?"

# TWO PERIODS.

Judge. 1 mm... When she was young she spent near all her time In carnest study—books profound she read; She loved high art, philosophy and rhyme, And had no time to waste on men, she now that she's a prim old maid. A life laid out upon another plan; She organizes women's clubs and reads Deep essays to them on the coming i

# SWEET SPRING.

Semerville Journal. The days are growing longer now,
The sun is getting high;
There are some signs of coming warmth
In the cold, wintry sky.
The buds aren't bursting out as yet,
They know too much for that,
But Ethel has begun to think
About her Easter hat,

The hand organs are coming 'round To play the same old tune. They slay it in November, and They murder it in June. The air is growing softer; there's A haze o'er everything. Oh, we don't need the almanac To prophesy the spring.

Yes, spring is coming, sure enough!
The sarsaparilla men
"That tired feeling" advertise
In big black type again.
Yes, gentle spring is coming fast, Yes, gentle spring is coming And that is not the worst Spring poems, too, are coming sure, And this 'ere is the first.

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Your Money's Worth or Your Money Back,

# About Sweaters and Bloomers-Now that the bicycle, base ball and other athletic



seasons are about to open it is right in line to call your attention to our new purchase of tan and navy blue Sweaters at \$2 a Sweater and they're extra good Sweaters at that. And our new \$3 Sweaters-the kind that all high grade wheelmen use-are the finest in the country, tan, blue, black

and a lot of other colors. While you are looking you might glance at our Mens' Bicycle Bloomers-knee trousers in cassimere and corduroys, with a good line of colors.

We don't wish to be understood to carry but a few styles of hats. for the contrary is the case, our hat department being the largest and best in the west. Just now we're having quite a run on the \$3 Derby made by Crofut & Knapp. It's a low, medium or high crowned hat, with narrow or medium brim, in black, and cedar, absolutely fast colors, the best \$3 hat in the world and warranted to hold its shape as well as any \$5 hat. Our Spring Caps at 50c, 75c, \$1 00 and \$1.25 are yacht shaped and come in blue, black, brown mixed and gray. We are also showing a new line of Mackintosh Caps, yacht shape, \$1 and \$2; guaranteed to shed rain. You can see those Sweaters in the 15th street window.

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