

CURRENT EVENTS OF COUNCIL BLUFFS.

MINOR MENTION. Cooper, Mrs. Isa. 5 Pearl, tel. 572. L. Arthur J. Wright of Newton, Ia., is in town.

NEW INHERITANCE TAX LAW. Case to Test the Statute Now on Trial in District Court.

HEIRS RESIST THE STATE'S LEVY. In suit the law is unconstitutional for the reason that it interferes with the rights of individuals.

The new collateral inheritance tax law passed by the Iowa legislature at the last regular session is being attacked in the district court here. The case on trial is an application for an injunction to restrain State Treasurer Harriott from collecting the 5 per cent tax due under the law from the estate of the late Frank C. Stewart, a farmer living near Carson, who died September 11, 1895, leaving an estate amounting to about \$60,000, consisting of 1,400 acres of land in the vicinity and other real estate and personal property. S. C. Campbell, cashier of the Carson bank, was made executor. When the will was probated it was found that there were no direct heirs and that the estate had been divided among a number of nephews and nieces and a number of people with no blood relationship to the testator.

The inheritance tax law is similar to that in force in almost all states devised by will or otherwise on the children, grandchildren or wife or husband of the testator, where the state receives no benefit from the estate. The estate of Stewart is valued at \$60,000, 5 per cent of it must go to the state, \$3,000. Five per cent of bequests to churches and charitable organizations. In the trial the state has appointed as attorney General Remley who is here to assist in the defense, but at the last moment he wrote to County Attorney Sauter that it would be impossible for him to present the state's case. The plaintiff's claim that the law is unconstitutional is based on the fact that the law contravenes the rights of individuals for the reason that it makes no provision for giving notice by the state treasurer to the heirs of the estate before permitting the estate to be sold for payment of the tax. Under the law the valuation is fixed arbitrarily by the state from the information contained in the will and the executor's return. This may be defective or values may have changed since it was made.

The state claims it has the right to take the property without any notice and that the state itself collects the tax. It is supported by the heirs and administrators. In support of the contention both sides cited numerous state and federal supreme court decisions and the entire case was heard in the afternoon. The case was submitted and taken under advisement. The amount of taxes involved approximately \$2,500, but some debts that must be paid from the estate will reduce it to \$2,300.

There are several other cases in this vicinity of the same character and where the amount involved are still larger. One case is in Shelby county, where the estate amounts to \$100,000. Another case in the eastern part of the state has been valued at \$200,000. The last report of the state treasurer shows that there have been returned in accordance with the requirements of the law 1,200 estates subject to the tax. It will thus be seen that the amounts involved are very large and that the present case, as the first to be tried, is of deep interest to the general public.

Wanted, at once, man to work in garden. Must understand hot frame work. Address J. R. McPherson, 1250 East Tenth.

TO THE MEMORY OF BOBBY BURNS. Sons of Scotia Do Honor to Their National Poet's Character. Men and women will recall kind words with which Bobby Burns, the son of Scotia, was honored by his countrymen in great luck last night. More than 400 of them gathered in Royal Arcanum hall by invitation of the members of Clan Stewart and assisted them in celebrating the birthday of Bobby Burns. The ball and banquet was the most brilliant and most largely attended that has ever been given in this city. The evening was lighted and decorated and presented a most beautiful appearance at the moment it was invaded by the guests. Four hundred and thirty of them were present, three of them seating 120 guests each. At 9 o'clock the sound of the bagpipes was the signal for the gathering of the clans, and the Scotch air, "The Bonnie Boat," played, led the guests in a procession backward and forward between the tables until the head stood by the last chairs and the end beside the first row at the entrance of the hall. It was a pretty and most martial evolutions and succeeded in seating the guests quickly and without confusion. There were no formalities that tended to mar the heartiness and good fellowship of all of their guests. The menu for the banquet provided every luxury that could be suggested and secured and required several weeks to arrange for.

A. C. Graham was toastmaster and Chief. A. Whitehead, the present head of the clan, welcomed the guests. The Chief spoke of the subject of the memory of Burns; Rev. J. L. Aitchison, "The Land We Live in and the Land We Left"; and Dr. H. W. Sawyer on the "Scotch in America." The musical selections of the evening that were most keenly appreciated were the songs by Mr. Trophagen, Mrs. Welch and Mr. Haverkamp and the piano solo by Mrs. Macrae. Mr. Prof. Sawyer's tribute to the Scotch in America was warmly applauded.

Arrested by Federal Officers. SIOUX CITY, Jan. 25.—(Special Telegram.)—A man styling himself J. H. Byron was arrested by the federal officers this afternoon on the charge of willfully representing himself to be a special officer in the employ of the War and Treasury departments of the government. He has made a full confession that he is a fraud and will be taken before a United States commissioner tomorrow. His principal business seems to be to induce young men to pay him \$30 for his assistance in getting them into the service of the government, particularly in the revenue service. The man wears a silver star, styling himself a special officer in the employ of the government and gives alleged government vouchers in payment of his bills. The man has operated in Pipestone, Minn., Cherokee and Ireton, Ia., and Sioux Falls and Canton, S. D.

Sold the Fatted Calf. WOODBINE, Ia., Jan. 25.—(Special.)—Byron Moore, a young man living two miles north of Woodbine, got into trouble here Friday. Being short of money he stole a fat calf from a man called Dutch Elmer

and took it to Lincoln and sold it. The party buying it discovered that it was some thing young and came up with the sheriff after the young man. Moore, hearing that the sheriff was after him, took flight. Later Moore's father settled with the parties.

STATE PRINTER IS ELECTED. Attempt to Substitute the Contract System Proves a Failure. DES MOINES, Jan. 25.—(Special Telegram.)—The attempt to postpone the election of a state printer and binder with a view to substituting the contract system failed in the legislature today. The two houses met in joint session and after a two hours session the bill was defeated.

Two Years for Whipple. ATLANTIC CITY, Jan. 25.—(Special Telegram.)—Jeff Whipple, who was captured in Omaha a short time ago and brought here, charged with assisting in the robbery of a money train, was sentenced to two years in the state penitentiary at Lansing, Mich. Whipple pleaded guilty and the judge sentenced him to two years in the penitentiary for the robbery of a money train at the Port Madison penitentiary.

Iowa Press Comment. Keokuk Gate City: There is a large amount of sound money gone in Iowa republican sentiment.

Constitutional Question. Davenport Democrat: It is a question whether the school books used in Iowa should be printed here or not. There is no question about one thing, and that is the books should not be made by convict labor.

Sioux City Journal: The bill that has been introduced in the legislature providing that the superintendent of the Cherokee insane asylum shall be a physician, is a good one. The legislature should not pass. Let the legislature steer clear of the quarrels between different schools of physicians. Let the whole bill be left open, so that those who manage the Cherokee asylum may be free to act.

Local Business Notes. A new book is being opened to the public this week at Keokuk. William Kitzmiller of Hedrick will establish a big horse ranch near Des Moines. A new town will be located in Davis county near the scene of the discovery of a seven-foot vein of good coal.

Socialists Seek A Temult. BRUSSELS, Jan. 25.—Deputy Demblon entered the vestibule of the Chamber of Deputies this afternoon, accompanied by a band of socialists. The officer in command of the guard informed him that in pursuance of the president's order he could not be allowed to enter, whereupon M. Demblon raised cries of "Vive l'Armee," "Vive la Republique." A crowd collected and attempted to rush the soldiers, with the result that there was a serious riot, with the use of hand-to-hand fighting taking place between the socialists and antisocialists.

Russian and English Each Playing For The Advantage. PEKIN, Jan. 24.—(Delayed in Transmission.)—Another loan conference with the Russian representative in the morning and the British minister in the afternoon. It is believed the British minister, Sir Claude M. Macdonald, insists upon the opening of the port of Tsien-wan, and that Great Britain will not concede from that demand. Whether Great Britain or Russia secures the loan depends upon who exerts the greater influence in the matter.

Quiet Restored in Algiers. PARIS, Jan. 25.—At a meeting of the cabinet today the minister of the interior, M. Barthou, communicated dispatches from Algiers showing that all was quiet there this morning.

British West Coast Territory. LAGOS, West Coast of Africa, Jan. 25.—British troops have occupied Okute, in Borgu territory. The possession of Borgu is disputed between France and Great Britain.

AMERICA'S HEROES OF HONOR. Gallantry and Intrepidity Receives Recognition from the Government.

GENERALS AND PRIVATES SIDE BY SIDE. A Chaplain Who Shot as He Prayed. Two Sentences for Captures in Action. In the Fight Some Extraordinary Features.

In the medal of honor book which the War department is about to issue, individual bravery is the sole distinction, relates a correspondent of the Globe-Democrat. "Gallantry and intrepidity above his comrades" was the motto of the brave soldier who was killed in the battle of Gettysburg. Side by side appear the names of men famous in public life, with the names of those known only for the display of devotion in some battlefield emergency.

Senator Matthew Stanley Gray is a medal of honor man. He had been colonel of the One Hundred and Thirty-fourth Pennsylvania. The fighting before Fredericksburg found him present, but not engaged in action. The record says that he was killed in the battle of Gettysburg. He was a member of the Twenty-first Massachusetts.

Henry V. Boynton, the Washington correspondent and the war historian, now at the age of 74, is a hero of the war. He was a member of the Twenty-first Massachusetts. He was a member of the Twenty-first Massachusetts.

There was no branch of the service which did not develop heroes to be enrolled as medal of honor men. At Atlanta, Ga., Milton L. Haney, chaplain of the Fifty-fifth Illinois, "voluntarily carried a wounded comrade to the rear and rendered heroic service in retaking the federal works, which had been captured by the enemy."

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It was a stream, thereby probably saving his comrades from injury." At Rapidan Station, Va., Sergeant Charles Brewer of the Nineteenth Pennsylvania "voluntarily and at great personal risk picked up an unexploded shell and threw it away, thus doubtless saving the life of a comrade whose arm had been taken off by the explosion."

"In the hottest part of the fight," at the battle of the Gettysburg, Private William G. Strick of the Second Ohio "stepped in front of a comrade to shield him from the enemy's fire."

At Stone River, Tenn., Lieutenant Henry H. Freeman of the Eighteenth Infantry "went to the front and picked up a heavy fire after the brigade had retired and brought the body of the field."

At Gaines Mills, Va., Private Charles F. Hopkins of the First New Jersey "secured a comrade, under heavy fire, to a place of safety; though twice wounded in the act, he continued in action until again severely wounded."

At Chancellorsville, Sergeant Thomas Thompson assisted Henry Heller and Private W. W. Conant, all of the Sixty-sixth Ohio, to escape from a position where they were surrounded by a party of three who voluntarily brought in a wounded comrade from the ranks of the enemy's lines in the face of a constant fire."

At the battle of Peach Tree creek, Ga., Captain Frank H. Baldwin of the Nineteenth Michigan "led his company in a counter-charge, under a galling fire, ahead of his own men, and singly captured the enemy's line, capturing a number of the enemy's officers, fully armed, besides a guide of a Georgia regiment."

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HAZARDOUS DUTIES.

Sometimes "the performance of extraordinary and hazardous duty," which was rewarded with the medal of honor, was the taking of prisoners under unusual circumstances. At South Mountain, Md., Corporal Leodis H. Insko of the Twelfth Ohio, "alone and unaided, with his left hand disabled, captured a comrade of the enemy, and carried him to the rear."

At Petersburg, Lieutenant Baran J. Swift of the Second New York, "having advanced with his regiment and captured the enemy's line, captured a number of the enemy's officers, fully armed, besides a guide of a Georgia regiment."

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When Others Fail Consult DOCTORS Searles & Searles. SPECIALISTS. Guarantee to cure speedily and permanently all NERVOUS, CHRONIC AND ALL THE AFFECTIONS OF MEN AND WOMEN. WEAK MEN SYMPHIS. CURED FOR LIFE. SIGHT RESTORED. Lost Manhood. Hy-Artic, Vertigo, Gonorrhea, Gleet, Syphilis, Stricture, Piles, Prostatitis and Rectal Ulcers, Rheumatism, cured.

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Winter's Winds—on your back. Unpleasant the same results as on the back of a free. Catarrh is a sure cure for it. It is worse than the proverbial cold. And it would be uncomfortable to guard face and hands by a substantial enclosure—use

Rose and Jelly. This is better than a sheltering fence. It's cheaper, not in the way, softens, soothes the irritated skin, removes redness and roughness, eradicates wrinkles, destroys blackheads, does not stick. More it fights the wind and cold. It is a true cure for all the most eminent physicians. \$100.00 capital behind our unconditional guarantee. 100 per cent. refund if not cured. Address COOK REMEDY CO., 1401 Masonic Temple, Chicago, Ill.

CATARRH OF THE STOMACH. A Pleasant Cure, but Safe Effective Cure for It. Catarrh of the stomach has long been considered the next thing to intractable. The usual symptoms are a full or bloating sensation after eating, accompanied sometimes with sour or watery regurgitation, a formation of gas, causing pressure on the heart and lungs and difficult breathing; headache, vertigo, nervousness and a general bloated, languid feeling.

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SPECIAL NOTICES. COUNCIL BLUFFS WANTS. DWELLING, FRUIT, FARM AND ALL kinds for sale or rent. Day & Heat, 30 Pearl St. VIOLIN. Instructions. Albin Richter, studio of Dresden Conservatory.