

THE NEWS OF INTEREST FROM COUNCIL BLUFFS.

MINOR MENTION.

Davis sells glass. Why have you the Why cigar? Laffert, 236 Bdy., tests eyes free. Gas fixtures and globes at Blakely's. Fine A. B. C. beer, Neumann's hotel. Fr. Stephenson, 101 Pearl St., Tel. 229. Schmidt's photos, new and latest styles. You get the best dinners at the Vienna. Riley, best photographer, 42 Broadway. Cab photos \$1.50 doz. Williams, 54 Bdy. J. C. & W. Woodman, 223 Bdy. W. E. Lewis sells monuments, 301 B-way. Lamp's beer, Roemer Boysen, sole agent. Best beer, Budweiser, L. Rosenfeld, Agt. Scientific optician at Woodman's, 49 B-way. S. S. Keller left last evening on a trip to St. Louis. Girl wanted, for housework, at 709 South Sixth street. Mrs. George T. Meigs has gone to Colorado Springs. Born to Mr. and Mrs. J. H. Carter of 503 North Seventh street, a son. Alexander pictures and buttons. C. E. Alexander & Co., Broadway. Mrs. Maria Thomas left yesterday on a visit to friends in Seattle, Wash. Get your work done at the popular Eagle laundry, 724 Broadway. Phone 157. Attorney John M. Galvin has gone to Colorado on a business trip to Colorado. W. C. Estep, undertaker, 23 Pearl street. Telephone: Office, 971 residence, 33. Mrs. Pfeiffer and Mrs. Deeken have returned from a pleasure trip to Colorado. The regular meeting of Bluff City, Masonic lodge No. 71 will be held this evening. W. P. Grant, undertaker and licensed embalmer, 102 South Main street. Phone 509. Miss Alice Prior of MeClure avenue is visiting her sister and other friends in Macedonia, Ia. U. B. Thomas and family of 100 Bluff street have returned from a visit with relatives at Lincoln, Neb. Miss Rose Cooper, a teacher in the public schools of Atlantic, Neb., is visiting her sister, Mrs. P. C. Nelson, 223 Avenue B. A little daughter of Hon. and Mrs. N. M. Pusey fell down stairs at her home yesterday and suffered a severe fracture of the right arm. Ernest Minnick, charged with assaulting an employe of the Minnick livery barn, was assessed \$2 and costs in police court yesterday morning. Mrs. O. Ewall, who has been visiting with friends at a pleasant trip to Illinois points for the last two months, has returned home. Roy Jones, charged with being indicted in a fight at the Meadow Lawn dance, was assessed \$2 and costs in police court yesterday morning. Mr. and Mrs. Finley Burke of Oakland avenue returned yesterday from a ten weeks' trip to the coast and through Nevada and Montana. The remains of Mrs. J. C. Blair, who died Sunday at the Woman's Christian association hospital, were taken yesterday to her home in Newell, Ia., for burial. Cards are out announcing the wedding in Woodman hall, at 6 o'clock next Sunday evening, of Miss Mary Saitman of this city and Mr. Wolf Andler of Omaha. Rev. and Mrs. R. L. Knox have secured the Odd Fellows' hall in which to hold monthly meetings for the members of Grace Episcopal church and their friends. There will be a regular meeting of the Retail Clerks' association this evening at 8 o'clock. There is business of importance to come up for action and every clerk in the city is invited to attend. The regular meeting of Concordia lodge No. 52, Knights of the Ku Klux Klan, will be held this evening at Hughes' hall. There will be work in the ritual and every member is requested to be present. Officer Callaghan went to Glenwood yesterday, being a witness in a case against E. Dyke, the young man charged with carrying the cash drawer of the Burlington messenger depot at Clinton, Mo. Attorney Emmet Tinley returned yesterday morning from a two weeks' trip to the lakes and eastern cities. Mr. Hanman, who accompanied him east, will not return until the latter part of the week. Mrs. Nora Hanman, who has been visiting her parents, Mr. and Mrs. J. C. Norton, of South Sixth street, for the last two months, will leave today for Clinton, Mo., where she resumes her position in the city schools. Henry J. Rohling, who has been connected with the local freight office of the Chicago Burlington & Quincy railway for the last twelve years, has resigned to accept a more lucrative position with the Bemis company of Omaha. The children of the Grace Episcopal church Sunday school and their friends will picnic Wednesday at Lake Manawa. A special car will leave the depot at 10 o'clock and will make stops at First street and at Pearl and Broadway. Pat Moran, a Wisconsin keeper of Omaha, has commenced suit in Justice Fetter's court against Henry Kahler of this city, an employe of the same bank, who is charged with covering a bar bill of \$21. Moran has garnished Kahler's wages due Kahler from the motor company. The receipts in the general fund at the Christian Home last week were \$7.91, being \$12.26 below the estimated amount and the current expenses of the week and increasing the deficiency in the fund to \$4.35. The receipts in the manager's fund amounted to \$16.50, being \$18.40 below the needs of the week and increasing the deficiency in this fund to \$12.55 to date. George W. Sachl, aged 25 years, died yesterday at the Woman's Christian association hospital. Deceased was a Rock Island brakeman and was injured several weeks ago near St. Joseph, Mo., when he was struck by a freight car. The funeral will be held this morning at 10 o'clock from Estep's undertaking rooms on Pearl street and interment will be in Fairview cemetery. N. Y. Plumbing Co., telephone 250.

INHERITANCE TAX DECISION

Judge Smith Passes on the Real Estate Phase of the Law.

LAWSON ESTATE ESCAPES THE IMPOST

Amendatory Act Not Retroactive and Consequently Cannot Affect Title that Passed Before Its Enactment.

Judge Smith of the district court handed down his ruling yesterday in the matter of the estate of the late John Lawson, holding that it was not liable for the payment of collateral inheritance tax on the real estate and dismissing the application of State Treasurer Herriot for an order to compel L. F. Potter, the administrator, to pay some of the moneys in his possession belonging to the estate. The case involved a question of general interest in connection with the Iowa collateral inheritance tax law, which has never been passed upon by the supreme court, and it is understood it will now be taken on behalf of the state to that tribunal for final adjudication. John Lawson was an unmarried resident of this county near the town of Oakland, where he owned 280 acres of farm land. He also owned 220 acres of land in Texas. He committed suicide by shooting himself September 7, 1896, in Omaha. At the time of his death he owned in addition to his farms considerable personal property. There being no heirs living here Representative L. F. Potter of Oakland was appointed by the district court administrator and took charge of the personal property and real estate. After considerable trouble the administrator discovered three sisters of Lawson, two of whom were living in Minnesota and one in Sweden. Application was made by State Treasurer Herriot for an order for the payment of collateral inheritance tax to the state and appraisers under the collateral inheritance law placed the value of the real estate at \$11,900 and the personal property at \$788.91. The claim for inheritance tax amounted to \$232.44. Payment of the tax was resisted by the heirs on the ground that the collateral inheritance law as originally passed, had been declared unconstitutional; that Lawson died after the passage of the original law, but before the passage of the amendatory act designed to correct its defects, and that therefore the estate was not liable for the payment of the tax. The supreme court in another case had held that the amendatory act was retroactive as to personal property, but specifically declared that the ruling did not affect real estate, and the question has remained unsettled whether the amendatory act made the law effective as to real estate belonging to persons who died after the passage of the original law and before the passage of the amendatory act. The ownership of personal property belonging to the estate of a deceased person does not pass to the heirs until the estate is distributed by the administrator or executor. The title to real estate, however, is held, upon the death of the owner vests at once in the heirs and the question at issue in this case was whether the law as amended applied to the estate of a person who died before the passage of the amendatory act. The ownership of personal property belonging to the estate of a deceased person does not pass to the heirs until the estate is distributed by the administrator or executor. The title to real estate, however, is held, upon the death of the owner vests at once in the heirs and the question at issue in this case was whether the law as amended applied to the estate of a person who died before the passage of the amendatory act. The ownership of personal property belonging to the estate of a deceased person does not pass to the heirs until the estate is distributed by the administrator or executor. The title to real estate, however, is held, upon the death of the owner vests at once in the heirs and the question at issue in this case was whether the law as amended applied to the estate of a person who died before the passage of the amendatory act.

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When the decision had been given Member Ryan offered a resolution to the effect that the sum of \$5,000 be set aside for the specific purpose of purchasing a school house site. As there is some \$14,000 in the hands of the treasurer of the district at this time there was no objection to the appropriation from any one except Mr. Brennan. According to the appropriations had been made Ryan bobbed up with another resolution authorizing the president and secretary to enter into a contract and sign warrants for the purchase of the Hector property. This resolution passed by a vote of 7 to 1. J. Farrell was against the matter, although Secretary Brennan may still refuse to sign a warrant for the purchase price. In case he refuses it is understood that the courts will be appealed to in an effort to compel him to attach his signature to the warrant. The board authorized the drawing of a warrant for \$51 for the payment of the premium on Treasurer Koutsky's surety bond. The bond and contract with George L. Dare for the heating apparatus at Lowell school was approved. This work will cost \$2,168. Superintendent Wolfe called the attention of the board to the need of new text books, and he stated that he was anxious to have the orders go in now so that the books might reach here in two weeks. This matter will be taken up at the meeting to be held next Monday night. J. Farrell was awarded the contract for building outbuildings at a cost of \$205. New floors will be laid in two of the halls at the high school building. Bids for fitting up a basement room at the school school will be advertised for at once. No Bids for Repairing Pavement. Not a single bid for the repairing of Twenty-fourth street was received by City Clerk Shrigley yesterday and so he will have to report to the city council that the advertisement for bids for this work proved futile. It is the desire of Mayor Kelly and the city council to have the street repaired before the Ak-Sar-Ben festivities, and it was the intention to call a special meeting of the council to open the bids. Since no bids have been received there will be no necessity for a special meeting. It is understood that the paving contractors will not submit bids for the reason that no appropriation was made to pay for the work. Prior to the introduction of the levy and appropriation ordinances some members of the council favored setting aside a certain sum for the repairs to Twenty-fourth street, but acting on the advice of City Attorney Montgomery this item was omitted from the appropriation sheet and in consequence no bids have been received. Paving contractors do not appear to like the methods in vogue here in regard to such matters and will positively refuse to bid unless the money to pay for the work is set aside. The city attorney asserted that money could be taken from either the general or special license funds for the repairs, but this is not the thinking of the contractors and the result will be that no bids will be sent in until an appropriation is made. Inquest Over George Young. Coroner Swanson held an inquest yesterday over the remains of George Young, who was killed Saturday at Cudahy's. The jury after hearing the evidence of a number of witnesses, returned a verdict to the effect that the deceased came to his death by an accident caused partially by his own carelessness and partially by the carelessness of the Union Stock Yard company. Testimony showed that the engineer of stock yard No. 3 whistled long and loud for Young to get off the track and that he put his fingers in his ears to shut out the noise without looking around to see what the whistling was for. Funeral services over the remains were held at the First Presbyterian church at 5 o'clock last evening. Rev. Dr. Wheeler officiating. The interment will be at Schuyler, Neb. Members of Hoch camp of the Modern Woodmen attended the services in a body. Clerk Shrigley's Statement. Here is a statement of the 1900 appropriation, less the 15 per cent reserve, plus the balances remaining in the funds on August 1: Street repair ..... \$4,275.00 Fire ..... 5,935.00 Salary ..... 4,371.00 Police ..... 3,230.00 Interest ..... 4,320.00 Judgment ..... 26,398.00 General ..... 15,771.00 Total ..... \$102,098.00 Public light ..... 1,271.00 Engineer ..... 1,271.00 From the books of the clerk there is an overdraft of only \$11.66, and that is in the salary fund. All of the other funds pulled through the fiscal year with balances. The total balances for the fiscal year just passed amount to \$2,272. 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