

SLABAUGH TO TAKE APPEAL

County Attorney Will Not Rest Under Vinsonhale Decision.

INHERITANCE TAX LAW NOT SETTLED

Opinion Rendered in County Court Will Be Tested Before Judges of Higher Tribunals Before Accepted as Final.

Considerable discussion has been caused by the decision of Judge Vinsonhale in the Douglas county court holding the state inheritance tax law of 1901 unconstitutional.

In opposition to the decision of Judge Vinsonhale the county attorney quotes Justice Brewer as saying that this is not in the nature of a tax exactly, but as a contribution which the state may levy for the protection afforded by the laws while the estate was being accumulated.

Judge Vinsonhale, talking of the decision made by him and of its relation to the Brewer decision spoken of by the county attorney, says while the laws may be the same in Illinois and Nebraska, the state constitutions are different.

Mentioning the Levi Carter and the Brandeis estate, which has passed through the county court here, Judge Vinsonhale says he allowed the discharge of the administrators in those cases because it is not the province of the county court to collect the inheritance tax.

In this connection it may be mentioned that there are seventeen counties in Nebraska in which the inheritance tax has been paid. From December 1, 1902, to November 30, 1904, these seventeen counties collected \$6,608.86 under the law of 1901.

The next large estate to go through the county court here will be that of the late Frank Murphy, and Judge Slabaugh hopes to have the matter settled one way or the other before the time comes for the final discharge of the administrator in this case.

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All the Curtain Madras—45 inch wide Drapery Swiss, worth up to \$1.50 yard—at, yard 29c

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When the last of the old cabbages are put away it will be like the funeral of Sir John Moore—not a word will be said—but the cabbages will speak for themselves.

Second Complaint Against Lang. A second complaint for keeping a gambling house has been filed in police court against G. A. Lang, who was bound over to the district court last week.

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