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VOLUME LXXXVIII.—NO. 99. SACRAMENTO, FRIDAY MORNING, DECEMBER 14, 1894.—SIX PAGES. WHOLE NO. 16,588.

INCOME TAX ACT.

Regulations for Carrying Out the Provisions of the Law.

WHO MUST PAY, AND THE MANNER OF COLLECTION.

Rules Prescribed by the Commissioner of Internal Revenue Approved by the Secretary of the Treasury—Returns Must be Forwarded to Internal Revenue Collectors Not Later Than March 1st, and Payment Must be Made Before the 1st of July.

Special to the RECORD-UNION.

WASHINGTON, Dec. 13.—The Secretary of the Treasury to-day approved the regulations prescribed by the Commissioner of Internal Revenue for the enforcement of the collection of the income tax under the late Tariff Act. Under the regulations provided and approved, pursuant to law, every citizen of the United States, whether residing at home or abroad, and every person residing or doing business in the United States, who has an annual income of more than $3,500, shall make a full return of the same, verified by his oath, to the Collector of Inteanal Revenue of the collection district in which he resides, or if not a resident, in which his business or property from which income is received is situated, on or before the first Monday of March of each year. The first return under the law shall be made on or before the first Monday in March, 1895, and shall include all income from every source received in the year 1894, from the 1st day of January to the 31st day of December of said year.

Guardians, trustees and all persons and corporations acting in any fiduciary capacity are required to make similar returns for all minors, wards or beneficiaries for which they act. The affidavit attached to the list must be subscribed and sworn to by the person making the return, and is to the effect that the affiant has included said returns, all gains, profits, and incomes from every source whatsoever, received by him or to which he is justly entitled for that year; and that he is honestly and truly entitled to make all the deductions entered on his return, and that he has truly answered the interrogatories set forth on said blank form. When completed and duly verified by the oath of the person rendering the same, the same must be delivered by mail or otherwise to the Collector at any time between the first day of January and the first Monday of March in each year.

The gross gains, profits and incomes returned by persons shall include:

First—Gross profits of any trade, business or vocation wherever carried on; second—rents received or accrued during the year; third—profits from sales of real estate purchased within two years; fourth—farming operations and proceeds; fifth—money and value of all personal property acquired by gift and inheritance; sixth—premium on bonds, stocks, notes and coupons: seventh—income from trade or profession, not by stated salary and not heretofore enumerated; eighth—from salary or compensation other than that received from the United States; ninth—undivided gains and profits of any partnership; tenth—interest received or accrued from all notes, bonds or other securities; eleventh—interest on bonds or coupons paid of any corporation; twelfth—dividends from corporations; thirteenth—income of wife of miror child or children; fourteenth—all other sources of income not above enumerated;

The deductions allowed in the return and therein enumerated are: (1) $4,000 exempt by law; (2) interest due and paid within the year; (3) national, State, county, school and municipal taxes paid, not including assessments for local benefits; (4) amount expended in purchase or production of livestock or produce sold within the year; (5) necessary expenses, specified by items actually incurred in carrying on any business or trade; (6) losses actually sustained during the year specified; (7) actual losses on sales of real estate purchased within two years; (8) debts contracted and ascertained in the year to be worthless; (9) salary or compensation over $4,000 from which the tax of 2 per centum has been withheld by disbursing officers of the United States Government; (10) dividends included in the estimates of gross profits from corporations on which the 10 per cent. has been paid by such corporations.

In the case of non-residents, the return must be made and filed in the manner provided by residents, and if not so filed, the Collector must make return for the non-resident, making no allowance for exemption.

If any person fails to make return in the manner and time provided by law, or makes a false or fraudulent return, the Collector shall make the return from evidence obtained by summoning the person and examining his books, and from all other evidence obtained, and shall add 5 per cent. to the amount of the tax found due as penalty, as in the case of refusal or neglect to make return, and 100 per cent. penalty in case of a false or fraudulent return. The penalties and interest will be added, after notice to the party and full hearing, if such is desired by him. Where the tax has been returned and paid in another district, or where the party has not a taxable income, he may so declare in printed affidavits on the blank annual returns.

All corporations, companies and associations, both resident and foreign, doing business for profit in the United States, shall make annual return of all net profits above business and operating expenses an a separate blank prepared for them, and when duly verified by the oath of the President or other chief officers of such corporation, the return must be delivered to the Collector on or before the first Monday in March of each year. The first return of corporations shall cover all net profits and interest for the year 1894. The exemption of $4,000 allowed to persons is not extended to corporations, but the returns must cover all net profits without exemption.

The annual return of corporations must include: (1), the gross profits of all kinds of business; (2), the expenses exclusive of interest, annuities and dividends; (3), the net profits without allowance for interest, annuities or dividends; (4), the amount paid on account of interest, annuities and dividends; (5), the amount paid in salaries of four thousand dollars or less to each employe; (6), the amount paid in salaries of more than four thousand dollars to each employe, and the names and address of each of such employes.

The gross profits include: (1), all profits of any trade or business; (2) interest or coupons from bonds or other securities of any corporation; (3) dividends received from any corporation; (4) undivided profits of any corporation; (5) premium on bonds, notes or stocks; (6) commission or percentage; (7) interest on Government securities not exempted by law; (8) interest on other notes, bonds and securities; (9) profits from sales of real estate; (10) from rents; (11) profits from all other sources, to be enumerated.

The operating expenses shall include: (1), interest paid or accrued within the year on the bonded or other indebtedness of such corporation; (2), loss actually sustained during the year, which must be separately stated and fully described as to cause, date and amount; (3), all taxes actually paid; (4), salaries and pay of officers and employes actually paid during the year; (5), rents and necessary repairs; (6), all other necessary expenses, which must be itemized and fully explained in there turn.

The net profits shall include: (1) All amounts paid to stockholders or shareholders; (2) the amount of undivided profits on hand or carried to surplus or any other fund; (3) amount of net profits used for construction, enlargement or improvement of plant; (4) all other expenditures or investments from the net profits.

Corporations are required to keep accurate books of accounts, and may be requested to allow Collectors to inspect the same in verification of the returns. If the annual return is not filed with the Collector in the time required by law, the corporation making default shall forfeit a penalty of $1,000 and 2 per cent. a month on the tax due until paid.

Certain specified corporations for charitable and like purposes and savings banks, mutual insurance companies and building and loan associations are exempt from income tax. In such cases it is held by the Department that the intention of the exemption is to extend benefits to the small depositors and beneficiaries of such mutual savings institutions, and that the corporations, such as those who speculate in the shares, stocks or funds are not benficiaries of the exemption.

Collectors are required to examine the articles of incorporation and business methods of corporations claiming exemption, and which are not in the class specifically exempt, to cause return to be made for taxation, as in the case of other corporations.

The tax due from salaries of officers, and from pay of employed of the United States, will be deducted from the first excess payment over $4,000 by paymasters and disbursing officers in paying the same, and will be paid over to the Collectors of the several districts wherein such disbursing officers reside or make payments. It is provided that no part of the salary, fees or emoluments of any State, county or municipal officer is subject to income tax, and no return thereof shall be made of the salary or fees of such officers. Salaries received by Government officials in 1894 shall be included in the first annual return to be made on or before the first Monday in March, 1895.

Appeals from, and the methods thereof, are allowed and prescribed in all cases where the persons charged with the tax is dissatisfied with the decision of a Deputy Collector or Collector. In the first instance, the appeal is to the Collector, and if dissatisfied with his decision the appellant may have the entire case, with all the papers and evidence relating thereto, referred to the Commissioner of Internal Revenue for his decision.

Severe penalties are imposed on all officers and other persons who make known in any manner or in any fact or any particulars contained in or relating to any return of any taxpayer, or any fact as to the source of amount of the income of any such persons. Collectors are strictly directed by the regulations to rigidly enforce this provision, as all original returns are forwarded to and filed in the office of the Commissioner of Internal Revenue, and the opportunity for exposure of the facts protected by this provision will be greatly reduced.

The tax on incomes for the year 1894 will be due and payable on or before the first day of July next, and if not paid at that time the penalties will attach for non-payment.

The collection of the tax when delinquent will be enforced in the same manner as in cases of enforement and collections of other taxes under the internal revenue laws of the United States.

PROCEEDINGS IN CONGRESS.

The House Appropriates Money to Collect the Income Tax.

WASHINGTON, Dec. 13.—The House to-day passed three appropriation bills—the urgent deficiency, fortifications and military academy, and made progress on the pension bill. Mr. Cockran received a record-making vote on the appropriation for the collection of the income tax by moving to recommit the bill with instructions to strike it out. but his motion was defeated by 120 majority, the vote standing 49 to 169. The fortifications bill as passed carried $1,879,057, which is $5,478,646 less than the estimates, and the military academy bill $457,679, or $127,372 less than the estimates. The pension bill, with which the day will be taken up to-morrow, carries $141,381,570, or $200,000 less than the estimates, and $10,200,000 less than the appropriation for the current fiscal year.

The bill was then passed, and the House, in Committee of the Whole, took up the fortifications appropriations bill. The bill was passed without amendment, and O'Neil (Dem.) of Massachusetts called up the pension appropriation bill. He explained that it carried $141,381,570, $200,000 less than the estimate. This year $150,000,000 were appropriated for pensions. The appropriation in the bill for 1896 was $140,000,000. The only other change in the estimates and the bill for the current fiscal year was a decrease in the appropriation for examining surgeons from $1,000,000 to $800,000.

Grout (Rep.) of Vermont criticised the amount of the pensions carried by the bill as of doubtful adequacy.

An agreement was reported to close the general debate on the pension bill at the end of four hours to-morrow, when it was laid over, and the Military Academy appropriation bill was taken up, on motion of Outhwaite. The bill was passed without amendment, and adjournment was taken.

IN THE SENATE.

WASHINGTON, Dec. 13.—The Senate adjourned to-day until next Monday. Practically all the time of the session to-day was consumed in the discussion of the bill to establish a National University at Washington and the Nicaragua Canal bill. Senators Hunton of Virginia and Vilas of Wisconsin addressed the Senate in support of the former, and Mr. Morgan practically concluded his speech on the latter. During the day he asked the Senate that unanimous consent be given for a time fixing a vote on the bill, but this was refused.

Mr. Hunton moved to take up the bill for the establishment of the University of the United States at Washington.

Mr. Hale (Rep.) of Maine objected to the consideration of the bill at this time, but suggested that it be required to be returned to the calendar under a rule of the Senate where it could be debated in some way "commensurate with its importance."

Hunton insisted, however, that he be given notice of his contemplated Act, and addressed the Senate on his bill.

At the conclusion of Hunton's speech, Morgan asked unanimous consent that the vote on the Nicaragua Canal and amendments be taken up next Wednesday at 1 o'clock.

Caffery (Dem.) of Louisiana objected.

Blackburn (Dem.) of Kentucky moved that when the Senate adjourned to-day it be to meet on Monday next.

On this motion Morgan demanded the ayes and nays. The vote resulted: Yeas 22, nays 23.

Vilas (Dem.) of Wisconsin then addressed the Senate in advocacy of the university bill.

Senator Morgan took the floor at the conclusion of Vilas' remarks, beginning with the reading of an opinion by Chief Justice Daly of New York on the constitutional power of the United States to aid in constructing the Nicaragua Canal. The opinion was favorable to the view that the United States would be acting entirely within its constitutional right in engaging in this enterprise, on the ground that the canal would facilitate business between the Eastern and Western States.

A KNIGHT OF THE ROAD.

Stage Held Up by a Lone Highwayman Near Bowie, Ariz.

THE ROBBER BELIEVED TO HAVE MADE A BIG HAUL.

Smoke Reported to be Again Issuing From the Crater of Mount Rainier—A San Rafael Youth Robs His Widowed Mother of Six Hundred Dollars—A Prisoner Confined in the San Bernardino Jail on a Charge of Murder Commits Suicide.

Special to the RECORD-UNION.

TUCSON (Ariz.), Dec. 13.—A special to the *Star* from Bowie says the Solomonville and Fort Thomas stage was stopped this evening eight miles from that place by a lone highwayman. The stage was passing through a lonely locality, when a man fully six feet in hight and masked jumped from behind a bush, covering the driver with two six shooters and ordering him to stop. When the stage came to a standstill, one of the passengers threw out the mail pouch, as directed by the robber. The driver was then told to go on, and when he reached Bowie he gave the alarm. Neither driver nor passengers say the highwayman after they left the scene of the hold-up. The Sheriff and a posse are now in pursuit.

The robber is believed to have made a big haul, as a large sum of money is frequently set by mail from Graham County. Webb and Fetshaw, recently convicted and sentenced to ten years at Florence for stage robbery, held up the same stage at the same place last January.

MEAGHER MURDER.

Trial of Mrs. Bryan in Progress at Santa Rosa.

SANTA ROSA, Dec. 13.—The trial of Mrs. Bryan, charged with murdering her sister, Mrs. Nancy Harding Meagher, January 22d, was resumed before Judge Crawford this morning. The courtroom was crowded, many persons coming from Petaluma and other places to hear the proceedings.

Paul Talchester, who heard John Meagher groaning the morning after the tragedy, and who went into the house and found Mrs. Meagher's dead body, was the first witness called. He described the premises, the location of the dead woman and the condition of her clothing. His story did not vary from that told by him at the preliminary examination.

Brad Stein, who took care of Meagher after the tragedy, was the next witness. He said he was going home the night of the tragedy and heard two shotgun reports. He did not see anybody nor a light in Mrs. Bryan's house, which is near the scene of the murder. He testified to finding tracks under the bridge about three hundred yards from the Meagher place. They were made by two persons wearing small shoes, one wearing large, square-toed shoes. He never measured the tracks made by Mrs. Bryan, Mrs. Fowler of John Lee Bryan, the three persons accused of the murder. The witness was rigidly cross-examined, but it did not shake his testimony.

AN UNGRATEFUL SON

Robs His Widowed Mother of Six Hundred Dollars.

SAN RAFAEL, Dec. 13.—A warrant is out for the arrest of Johnny O'Toole, a youth 18 years of age, on a charge of grand larceny. He is accused of having robbed his widowed mother of $600. She is a hard-working woman and in poor circumstances. Recently she required some money, and to get it she negotiated a mortgage on her little home, a property that represents many years' toil. She took the money home and placed it where she thought it would be safe. Her son was the only person who saw her hide it. As soon as she was out of the way he stole the money and disappeared. He was last seen boarding an overland train. The Sheriff is in pursuit.

ON THE TURF.

Results of the Races at the Bay District Track.

SAN FRANCISCO, Dec. 13.—Tartarian outclassed his field to-day and won easily. He was the only favorite picked during the day and the talent went home crippled.

About six furlongs, selling, two-year-olds, Hanford won, Mollie King second, Miss Ruth third. Time—1:22¼.

Five furlongs, selling, Red Bird won, Clacquer second, Sweet Alice third. Time—1:07¼.

Six furlongs, handicap, Tartarian won, Quirt second, Polaski third. Time—1:20.

One mile, selling, imp. Percy won, Jack Richelieu second, Royal Flush third. Time—1:51¾.

One mile, selling, Normandie won, Whitestone second, Hy Dy third. Time—1:52½.

Mount Rainier Smoking Again.

SEATTLE, Dec. 13.—Mount Rainier was smoking again to-day, the smoke coming out of the crater in easy volumes and being noticed by several hundred people. The air was exceptionally clear from 9 morning until 1 o'clock this afternoon and the mountain could be plainly seen, but in the afternoon it clouded up and the mountain was only visible at intervals and then the view was obstructed by mists and heavy clouds. There were no indications of an eruption at all this afternoon, but the mountain was plainly smoking and omitting jets of steam. The *Post-Intelligencer* expedition to explore the mountain will leave Saturday afternoon at 2 o'clock and will endeavor to reach the summit.

Hanged Himself in a Prison Cell.

SEATTLE, Dec. 13.—Frank O'Brien, the colored man who attempted to murder his mistress, Florence Wilson, last night because she had cast him off, killed himself this evening. When the city jailer went to the steel tank to give O'Brien a blanket, he found that he had made a loop of the chain which holds an iron shelf in place, put his neck through the loop, and then strangled himself by throwing his weight on the shelf. He was 21 years of age, and lived at Roslyn. His father is a white man and his mother colored.

The Press Excursionists.

CARSON (Nev.), Dec. 13.—The California Press Association passed through this city to-day on the way to Virginia City. Elaborate preparations were made to entertain them here, but for some reason the train did not stop, and when the train passed through here this evening on the return wine and cigars were tendered the newspaper men.

Murder in the First Degree.

ROSEBURG (Or.), Dec. 13.—The jury in the case of Samuel G. Brown, on trial for the murder of William A. Kincaid, at Oakland, Or., August 13th, brought in a verdict of murder in the first degree. Brown was boarding at the house of Mrs. Deardorff, the mother of Kincaid, and for apparently good reason he and the hired girl were ordered to leave. He afterward returned to the hotel and without any provocation shot and killed Kincaid. He then boasted of the deed and said he was ready to hang for it.

A Prisoner Commits Suicide.

SAN BERNARDINO, Dec. 13.—Thomas Salter, the poisoner of S. W. Barnes, who was in jail here, and whose crime was explained through his accomplice, the wife of Barnes, committed suicide in his cell last night by taking poison. He had been ill for several days, but the physicians paid no attention to it. He grew rapidly worse late last night and finally died. There is no clew as to who gave him the poison. The Barnes woman is still in jail.

Appelman Jury Not Yet Completed.

WOODLAND, Dec. 13.—The special venire in the Appelman cased was exhausted today, and two jurors are still lacking to complete the panel. The taking of testimony will certainly begin to-morrow, as the defense has exhausted the right to peremptory challenges, and the people can make but one more. Before adjourning this afternoon the court ordered a special venire to issue for ten jurors, returnable at 9:30 in the morning.

Took the Oath Through the Telephone.

LOS ANGELES, Dec. 13.—A contest is about to be begun over the election of Sheriff of this county. John Burr, the man elected, did not take the oath of office as required by law, it is alleged, within ten days after the election. On the tenth day Burr was in San Francisco. At 11:30 o'clock at night, he made oath through a long distance telephone. The contestants hold that this was not a good oath.

Ex-Cashier Flood Disappears.

SAN FRANCISCO, Dec. 13.—John W. Flood, ex-Cashier of the Donohue-Kelly Bank, who is out on bail for embezzlement, has disappeared. Alexander Duncan, one of his bondsmen, withdrew from the bond to-day. The police cannot find Flood, whose relatives say he is at the Emeric ranch, San Pablo, but no one at that place has seen him for a month past.

THE CONTEST FOR GOVERNOR.

CORNWALL'S PETITION ARGUED IN THE SUPRREME COURT.

The Decision of the Justices Reserved Until 10 O'clock This Morning.

Special to the RECORD-UNION.

SAN FRANCISCO, Dec. 13.—The hall of the State Supreme Court was crowded this morning when the Gubernatorial election contest case came on for hearing. Ex-Justice Van R. Paterson and Joseph Nougess appeared as the principal attorneys for the Board of Election Commissioners, defendants, though in reality they represent the interests of Budd. George A. Knight and several other lawyers appeared in behalf of the petitioner, Chairman Cornwall of the Republican State Central Committee.

Chief Justice Beatty and Justices De Haven, Harrison, Van Fleet, Garoutte, and McFarland were on the bench. Justice Fitzgerald having been a candidate and being interested in the decision to be rendered, did not sit.

Counsel for Cornwall, or Estee, attempted to secure a delay of the proceedings, but were unsuccessful.

Attorney Paterson, on behalf of the defendants, then opened his argument. He confined himself exclusively to the legal questions involved, as to whether the petition alleged facts sufficient to warrant the issuance of a citation to the Board of Election Commissioners to come before the court and defend their official acts. He argued that petitioner Cornwall was not the real party in interest, inasmuch as the statute requires that an action of this kind must be brought by the party who is injured. Cornwall, he declared, could not be injured by the election of Budd. He declared, too, that the petition asked the court to do indirectly what it could not do directly—that is, hear a contest over the election of Governor, which can only be heard by the Legislature.

Ex-Judge Daly of Ventura, arguing for petitioner, insisted that all that was sought by the writ of mandate was to compel the Board of Election to canvass those returns which were in proper legal form, and to compel precinct election officers to fulfill their legal duties and make proper returns.

Interrupting him, Justice De Haven said: "The question, as I understand it, is whether there were legal returns to canvass, and what returns were legal."

Having been straightened out on this point, Daly declared that the Election Commissioners could not canvass any returns not authenticated as the law requires, and that their efforts to correct such returns by citing the election officers to appear and complete their work was not according to law.

Having been straightened out on this point, Daly declared that the Election Commissioners would not canvass any returns not authenticated as the law requires, and that their efforts to correct such returns by citing the election officers to appear and complete their work was not according to law.

Daly asked that the Election Commissioners be instructed to canvass the returns properly authenticated, and that the Court direct them what course to follow with the returns not properly authenticated.

A decision of the Illinois Supreme Court was read, in which it was held that where returns had not been signed, through ignorance or inadvertence, election officers might amend the returns by signing certificates any time before the vote was canvassed.

The petitioners refused to concede that this was law, but Justice Beatty intimated that such could be considered good law.

Long and tedious arguments then followed, and a motion to dismiss the petition was made.

Justices De Haven and Garoutte said that if the returns had been properly certified to before the canvass of the votes was finished, they were willing to grant the motion now.

The decision of the Court was reserved, however, until 10 o'clock to-morrow morning.

It is the general belief that the Court will refuse to issue the citation petitioned for.

BLAST FURNACES.

Steady Increase in the Output of Individual Plants.

NEW YORK, Dec. 13.—The monthly report of the conditions of the blast furnaces compiled by the *Iron Age* shows that on December 1st there were running 184 furnaces, producing 168,762 tons of pig-iron weekly, against 162,600 tons on the 1st of November. A feature which is marked is the steady increase in the output of individual plants, as the result of minor improvements in equipment and practice. On December 1st there were in blast 124 coke furnaces, producing 142,899 tons weekly; 38 anthracite furnaces, with a weekly make of 21,872 tons, and 22 charcoal furnaces, turning out 4,491 tons per week.

A SHIP'S PERILOUS VOYAGE.

The India Caught in the Hurricane Off the Oregon Coast.

BATTLED WITH THE WAVES ELEVEN DAYS AND NIGHTS.

Her Presence in Port Due to the Heroic Work of Her Crew—The Hurricane on Sunday the Worst Ever Experienced—Waves and Rock Carried One Hundred and Thirty-Six Feet Above High Water at Tillamook Lighthouse.

Special to the RECORD-UNION.

SAN FRANCISCO, Dec. 13.—The ship India arrived in port to-day, and relieved many anxious minds concerning her safety. She was heavily loaded with coal when she left Nanaimo nineteen days ago, and when shipmasters who were lucky enough to reach port told of the awful gales that were blowing out at sea, there was some apprehension felt for the India. She was sighted far off the land early this morning, and about noon she was headed for the Golden Gate in tow.

Great holes yawned in her bulwarks, and her rigging was tangled. Ropes, sails and fittings lay about the decks in a confused snarl, and the crew was hardly able to make the tug's hawser fast when they were taken in tow.

Captain Merriman says he does not know how they managed to weather the storm, and his presence in port to-day, he claimed, was entirely due to the heroic work of the crew. For eleven days and nights they stood continually at their posts and never flinched. The ship was off Cape Blanco when the gale first struck her. That was on December 1st, and the long battle with the waves commenced. Soon after the sea broke over her, and as she rolled in the huge billows seams in her hull opened and water spurted into her hold in many places. The pumps were worked by a donkey engine, and they served to keep the hold clear for a day or two, but during a particularly heavy blow a wave that broke on deck smashed in the doors of the engine-room and the fires under the boilers were extinguished. From that on the men were compelled to work the pumps to keep the ship from sinking. The decks were almost continuously waist deep with water, and the men were compelled to lash themselves in place to keep from being washed overboard at every roll of the ship.

For six days the ship weathered gale after gale successfully, with the exception of losing a few sails, but on the seventh the wind seemed to have joined forces with all the gales of the preceding six days, determined on destroying the ship. The seas, too, rose and washed the ship about more dangerously than before. She rolled frightfully, and Captain Merriman said the old collier actually dipped her yards in the sea. In the blow sail after sail was torn out of the hold ropes, and before new ones could be bent she was in the trough of the sea, thrown almost on her beam ends by the gale. Her cargo shifted to starboard, giving her a heavy list. She lay almost on her side, with the starboard under water and seas rolling over her. The men were called from the pumps, and, headed by the Captain, every man on board, with the exception of one at the wheel, went below to trim cargo, and for over fifty hours they stayed below, at last succeeding in righting the ship.

In the meantime the galley had been washed clean, and it was a day after the ship was again put on an even keel before anything could be cooked. The men were faint for the want of food, but kept at their work, and the ship arrived in port without further mishaps.

While the ship was in her greatest peril the schooner General Banning, bound from Gray's Harbor for this port, was sighted, and she was asked to stand by until the danger was passed, but she had all she could do to take care of herself, and in a few hours afterward she was out of sight.

The last three days of the trip were pleasant, but when the India was towed in she had about four feet of water in her hold.

The steamer Willamette came into today from the Sound with a cargo of coal. She was nearly three days overdue, and accounts for the delay by the storm. Off Cape Blanco she was hove to for seventeen hours, and her Captain reports the storm the most severe of any he has experienced on the coast.

The steamer Walla Walla came in early this morning from Puget Sound ports, nearly a day behind time.

Great anxiety is being felt for the safety of the steamer Monserrat, which was today three days overdue from Nanaimo. Captain Merriman says that if she got in the same gale as the India she will never reach this port, as she was heavily loaded.

News of the arrival of the ships St. John and Glen Luis at Portland is being impatiently awaited by the local agents. Both vessels left in advance of the Scottish Dale, which was towed into Port Townsend yesterday in a disabled condition. It is thought the other two vessels encountered the same gale, and, as they were in ballast, it is thought that they have had a rough experience.

PERIL OF LIGHTHOUSE-KEEPERS.

ASTORIA (Or.), Dec. 13.—The lighthouse tender Columbine returned at 6 o'clock this evening from Tillamook Rock, having left for that place at daylight this morning to investigate the reported damage to the lighthouse from Sunday's hurricane. The sea was too rough to get within speaking distance of the rock, and it was found impossible to land any one by means of the derrick and basket. The Columbine went around the rock several times, and could easily see that considerable damage had been done. The sharp top of the smaller rock at the south of the main rock on which the lighthouse stands is gone, and various other places show that huge boulders have been torn off by the force of the storm.

Chief Keeper Pessonen signaled that they were all well, and that he would send his report off in a bottle attached to a buoy. This he did, and it was soon picked up by the waiting steamer. An Associated Press reporter was shown the statement by Lieutenant Blish this evening, upon the arrival of the Columbine, and from its contents is learned the full horror of the awful storm on the isolated rock, and the dangers the men were subjected to.

Between 11 A. M and 6 P. M. on Sunday last the worst hurricane ever experienced on the coast raged around the lighthouse. Great mountains of water rolled in from the southwest, and breaking against the base of the rock, would run up its steep side and spend its force on the building, which trembled and rocked as if ready to tumble into the raging sea. By noon the storm was on in all its fury, and the seas rolled higher and higher.

A great crash of glass, shortly after noon, told of the damage caused by the waves and fragments of rocks that had been torn loose from the main rock, and hurled against the outer glass that protects the costly lenses. Examination showed that the panes were all broken, the lenses ruined, and the clock machinery that revolves the light so badly damaged as to render it useless.

The force of the wind and waves can be judged when it is known that the lights broken are 136 feet above high water. A monster rock, weighing perhaps a ton, was hurled upwards by the waves nearly a hundred feet, and coming down crashed through the roof of the hall and kitchen. The range was ruined and every movable article in the kitchen was washed away.

At one time six feet of water was in the siren room and four feet in the living rooms. These rooms are eighty-eight above high water. Nearly everything in the way of edibles, except the canned goods, was ruined. The cistern pump was rendered useless. So much salt water entered the tanks that the fresh water was made brackish, though not unfit for use.

The report states that the men are all well and have plenty of canned goods to last another week. Ordinary lanterns are hung in the tower and will be used until the damage can be repaired. The Columbine will go down again to-morrow and make an effort to reach the men with supplies. There are four men on the rock.

U. P. AND C. P. RAILROADS.

A Protest From Denver Against Their Reorganization.

DENVER, Dec. 13.—The Chamber of Commerce is circulating for signatures a memorial to Congress, protesting against the passage of either of the bills pending in the Senate and House concerning the reorganization of the Union Pacific and Central Pacific Railroads for the following reasons:

First—The bills ignore the interest of the people living in the west section of the country concerned in the matter.

Second—They extend the payments an unreasonable time for a new country.

Third—The main consideration is how to recoup the stockholders of these lines.

Fourth—The stockholders of the branches of the Union Pacific will be cut off.

Fifth—They give the road undue power in developing or retarding any particular section of country.

Sixth—They bestow Government credit on corporations to enable them to borrow money at 2 and 3 per cent. per annum.

The memorial closes with a petition that the Government pay off the mortgages on these roads and operate them hereafter on a plan similar to that of the Postoffice Department, in order that the entire country may enjoy the benefits of an honest administration without distinction.

NARROWLY ESCAPED LYNCHING.

A Mob Fails in an Attempt to Take a Murderer From a Train.

PADUCAH (Ky.), Dec. 13.—A mob of fifty masked men boarded the Chesapeake and Ohio Southwestern train at a crossing on the outskirts of the town about midnight last night and attempted to take Sam Owens, colored, from the officers. Owens received a life sentence yesterday for the murder of Sam O'Gilvie last September, and the officers were on their way to the penitentiary with him. The train stopped at the crossing, and the engineer and fireman were quickly covered with pistols and compelled to leave the cab. The air brakes were cut and several shots fired. The mob rushed in with drawn revolvers. Deputy Grady was knocked down with a club. The officers were powerless to resist the attack made by the mob, and set about to get the train started again. A desperate attempt was made to force open the door of the closet where the prisoner was, but before this was done Deputy Sheriff Potter had taken the engineer and fireman back to the cab and compelled them to start the train. When this was done the mob left the train without getting the murderer. The rope which had been provided was placed in the car. The officers encountered no further trouble and the prisoner was landed safely in the penitentiary.

PROHIBITION INTEMPERATE.

Kate Field Thinks a Moderate Use of Beer and Wine Healthful.

CHICAGO, Dec. 13.—Kate Field last night told the Third Ward Democratic Club, which is conducting a "campaign of education" between elections, why prohibition is intemperate. During her talk she said: "Alcohol is in everything. The Creator understood His work, and let us accept the situation. In human stomachs indigested food ferments and alcohol results. Every dyspeptic is a walking distillery. Must they be abolished? If so, a goodly number of our own race must perish. Total abstainers eat great quantities of sweets. These ferment, and the prohibitionists themselves form a grand cordon of illicit distilleries."

Miss Field said that the moderate use of beer and wine, both pure, and the eschewing of liquors would promote true temperance. High license and an uprising against adulteration will result in untold good.

RAILROAD STRIKERS.

Reports That the Charges Against Them Will Be Dismissed.

ST. LOUIS, Dec. 13.—The United States Attorney for this district has been directed by Attorney-General Olney from Washington, to *nolle prosequi* all charges against railroad strikers who are accused of violating the interstate commerce and postal laws by the obstruction of trains, during the American Railway Union strike, last July.

District Attorney Clopton intimated that the Government had expressed its belief that the strikers had been punished enough.

State Boards of Health Congress.

WASHINGTON, Dec. 13.—Committee reports were considered at the National Conference of Representatives of State Boards of Health. The conference also considered a resolution introduced by Dr. Henry S. Walcott of Boston expressing it as the opinion of the conference that there should be established in Washington a "National Health Authority," exclusively devoted to questions affecting the public health.

Presidential Appointments.

WASHINGTON, Dec. 13.—The President to-day sent the following nominations to the Senate: Judson C. Clemmens of Georgia to be Interstate Commerce Commissioner, reappointment. The term will expire December 31st next. Jarvis Spencer of Maryland to be Consul at Curacoa, West Indies. James Wylie to be Receiver of Public Moneys, and Frank F. Peck to be Register of the Land Office at Susanville, Cal.

Railway Collision at Denver.

DENVER, Dec. 13.—Last night at 11:50 o'clock a switch engine and a freight train crashed into each other in the Pacific yards. Both the engineer and the fireman on the switch engine were horribly injured, the fireman being parboiled by escaping steam; he will die. Peter Anderson, fireman on the freight engine, and Timothy Sullivan, the engineer, were badly hurt.

Tennessee Election.

NASHVILLE, Dec. 13.—Secretary of State Morgan to-day made public the official vote for Governor, as follows: Evans (Rep.), 105,104; Tupney (Dem.), 104,356; Mills (Pop.), 23,092, Evans' plurality, 748. There will doubtless be a contest.

Fifteen Buildings Burned.

EVERGREEN (Ala.), Dec. 13.—A fire broke out last night in the Racket store and spread rapidly, destroying fifteen buildings. The loss will approximate $100,000; insurance about $25,000.

TROUBLES IN THE SOUTH.

Insurgents in Peru Gaining Large Accessions to Their Ranks.

SENTIMENT OF THE PEOPLE IN FAVOR OF THE REBELS.

Revolutionists in Brazil Coming Out of the Mountains—A Battle With Government Forces Reported to Have Taken Place at Santa Marta—Da Gama to Take Command of the Rebel Fleet and Attack the Government's Ships.

Special to the RECORD-UNION.

NEW YORK, Dec. 13.—Advices from Peru, via Colonna, per steamer Alliance, are to the effect that General Pierola, who is in arms against the Peruvian Government, is gaining accessions. The general sentiment of the people appears to be in his favor. He has control of several principal ports, and is very strong in the interior of the country. He has a well-equipped army, and is close to Lima, the Capital.

The Pacific Steam Navigation Company's steamer Pung was, on her arrival, November 14th, subjected to rigid examination by Government troops to discover if it was carrying arms or ammunition. A company of soldiers remained on the boat until it arrived at Callao, the port of Lima, to prevent communication with the adherents of General Pierola and inspect all the cargo landed.

The same company's steamer Serna had a lively experience at Cerro Azul, the first port of call north of Callao. The vessel had on board a detachment of Government troops in charge of prisoners. As it entered the port it set the usual signals for lighters. It not being known the Pierola forces had captured the town, a lighter, apparently loaded with sugar, went alongside the Serna.

Those on the steamer were greatly surprised when the lighter was found filled with armed revolutionists, who, after a short struggle, captured the Government troops and released the prisoners. During the struggle the Captain of the Serna attempted to take his vessel out of the harbor, but a rifle presented at his head caused him to change his mind.

When these advices were dispatched Pierola's forces had control of the Oroya Railroad, and traffic to Ancuo was suspended. The only railway in the country remaining in operation was the Orea line from Callao to Lima.

November 22d the Government fitted out an armored train, with a Gatling gun battery, to carry 2,000 soldiers along the Oroya Railroad to drive off the revolutionists along the line. As the train approached the camp of the revolutionists 1,000 Government troops deserted with arms and ammunition and joined the rebels. The remainder of the Government forces returned to Lima.

The condition of the Government troops is deplorable, owing to bad food and ill-treatment, and as they have not received any pay for several months the discontent is almost universal, and desertions are numerous.

Great distress and suffering prevail at Lima and Callao owing to the high prices and scarcity of provisions. The people who are able to do so have provided themselves with sufficient food in anticipation of a thirty-days' siege.

In Callao the marines on one of the Government hulks mutinied. To prevent the insubordination from spreading, all hands were placed under arrest on a hulk anchored between two Government ships, and all the shipping in the harbor was notified to withdraw from the line of fire.

The mail steamers of the Chilean and Pacific Steam Navigation Companies are subjected to search and inspection by each party and are doing practically no business in Peru.

THE BRAZILIAN OUTBREAK.

RIO JANEIRO, Dec. 13.—A special from Rio Grande says: Governor Castilho is regarded here as strong enough to resist removal by force, and his friends assert he never will give up his post until the Government at Rio de Janeiro reimburses him for money spent and gives him an office just as good or better. More persons have been arrested. It is said that the plot was directed from Rio de Janeiro.

MONTEVIDEO, Dec. 13.—The rebels now number over 9,000. They have left the mountains, being tired of waiting for amnesty. It is reported a battle was fought yesterday at Santa Marta. A large quantity of arms was sent from here last week for the rebels. The breach between Delmos and Da Gama is healed. It is believed Da Gama will take command of the fleet awaiting him and attack President Moraes' ships and some of the coast ports.

RIOTS IN HONDURAS.

TEGUCIGALPA, Dec. 13.—Riots have occured at Comayaqua, where the mob shouted, "Death to the Bonelia family!"

The Central American Federation scheme, which is substituted for the Central American Union, allows each country its own President, the Presidents choosing a President of the federation, who shall live in a neutral district, and on retiring give place in rotation to all the other Presidents, each to have one vote in the council of federation.

DESTRUCTIVE PRAIRIE FIRE.

A Vast Area on the Plains of Texas Burned Over.

SAN ANTONIO (Tex.), Dec. 13.—A letter from E. H. Holman, a ranchmen of Deane, Texas, says: The largest and most destructive fire known in years has swept over a large portion of the plains and is still burning to the south. It began near the Pecos River, just this side of Fort Sumner, two weeks ago, and burned to the southeast, taking the large pastures of Rey Brothers, Doliver Brothers and others and a large amount of open range. Then the wind turned and blew a gale, driving the solid breast of fire, fifty to seventy-five miles long, to the east. The best horse could not head the fire. It crossed the Escarbade division of the Capitol Syndicate pasture, cleaning out the greater portion of the range.

If it had not been for the heroic efforts of the few men along the fire guards and west of La Plata, the whole country toward Amarillo would have been burned. As it was the fire was forced south, and crossed the guard in the south part of Deaf Smith and Castro Counties.

The line of fire was forced east nearly through Deaf Smith County until it struck Randall County, when it turned to the northeast once more. How far it burned east is not known, but it is supposed to have reached the front of the plains.

A strong norther came up, driving the fire line extending from the banks of the Pecos on the west to a point far east from here, supposed to be the eastern edge of the plains to the south. This second solid breast of fire sweeping south