

TO STAMP, OR NOT TO STAMP

THE QUESTION THAT AGITATES BUSINESS PEOPLE.

Some Light on a Law That Has Been Imperfectly Understood.

Nobody seems to know just what the provisions of the new revenue law are. Lawyers, city and county officials, litigants and professional people generally are at a loss to know just how to construe the law, while but few have even read it.

The other day County Clerk Hamilton sent a telegram of inquiry to Commissioner of Internal Revenue Scott at Washington as to whether or not stamps were required on claims against the county filed with the Board of Supervisors. The reply came back:

"Stamps must be put on all certificates required by law."

This was as clear as mud to the clerk, and he now knows no more about it than he did before he paid for that telegram.

County Auditor Cohn has received from Collector Bell a statement that all marginal releases of mortgages are "certificates" within the meaning of the law, and that with each release a 10-cent stamp must be placed on the margin of the book.

Assignment or transfer of mortgages and leases or other interests in real estate, same tax as on the original instrument.

Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents.

MUST STATE FULL VALUE. Henceforth all deeds and other documents relating to the transfer of real estate must state the full value of the property.

Internal Revenue Collector Lynch of San Francisco said: "Under the War Revenue Act a man has no more right to understate the value of the property in a deed than he would have to give a wrong statement as to profit splits."

That if any person or persons shall make, sign or issue, or cause to be made, signed or issued, any instrument, document or paper of any kind or description whatsoever, without the same being duly stamped for denoting the tax hereby imposed thereon, or without having thereupon an adhesive stamp to denote said tax, such person or persons shall be deemed guilty of misdemeanor, and upon conviction thereof shall pay a fine of not more than \$100, at the discretion of the

court, and such instrument, document or paper, as aforesaid, shall not be competent evidence in any court.

Section 15 makes it unlawful to record or register any document subject to the tax, without having been properly stamped. In Schedule A it is provided that "conveyance, deed, instrument or writing, whereby any lands, tenements or other realty sold shall be granted, assigned, transferred or otherwise conveyed to or vested in the purchaser or purchasers or any other person or persons, by his, her or their direction, when the consideration of value exceeds \$100 and does not exceed \$500, 50 cents, and for each additional \$500 or fractional part thereof in excess of \$500, 50 cents."

THE LAW IN BRIEF. Following is a digest of the law, which will be found of great convenience to all persons engaged in business:

THE TAX ON REAL ESTATE. The tax on real estate or sold or consumed or sale, within the United States, is increased from one dollar to two dollars on every barrel containing not more than thirty-one gallons, and at a like rate for fractional parts of a barrel.

A discount of 7 1/2 per cent. is to be allowed by collectors to brewers on sales of stamps.

SPECIAL TAXES. Bankers, with capital not exceeding \$25,000, 50 cents; for each additional \$10,000, 25 cents.

Brokers, 50 cents; Pawnbrokers, 25 cents; Custom house brokers, 10 cents; Proprietors of places of amusement, 10 cents; Proprietors of places of public entertainment, 10 cents; Proprietors or agents of all other shows, 10 cents.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

Power of attorney, 25 cents; Leases, agreements or contracts—If for a period not exceeding 1 year, 25 cents; if for a period exceeding 1 year, 50 cents; if for a period exceeding 3 years, \$1.

and not exceeding 600 tons, 50 cents; Charter party, vessel exceeding 600 tons, 1.00; Broker's contract or memorandum of sale, 50 cents; Conveyance, 25 cents; Registration value exceeding \$100 and less than \$500, 50 cents; For each additional \$500 or fractional part thereof, 25 cents; Custom house entry of goods, exceeding \$100 and not exceeding \$500, 50 cents; Custom house entry of goods exceeding \$500, 1.00; Entry of withdrawal of any merchandise in custom house bonded warehouses, 50 cents; Life insurance policy, or fractional part thereof of amount insured, 25 cents; Provision on insurance policies issued on the industrial or work payment plan, of the amount of the first weekly premium, 40 per cent. (Note—Provisions do not apply to fraternal or beneficiary societies or orders, or farmers' purely local co-operative companies or associations, or company relief associations, operated on the lodge system or local co-operation plan, organized and controlled by the members thereof for the benefit of themselves, and not for profit.)

Marine inland, and fire insurance, 25 cents; Real estate, 25 cents; Real estate and personal mortgages or pledges for securing payment of definite debts, 25 cents; Real estate and personal mortgages or pledges for securing payment of indefinite debts, 25 cents; For each \$500 or fractional part thereof in excess of \$1,000, 25 cents; Passage tickets on foreign vessels, costing not more than \$20, 25 cents; Custom house manifests of entry or clearance, tonnage vessel exceeding 300 tons and not exceeding 600 tons, 50 cents; Custom house manifests of entry or clearance, tonnage vessel exceeding 600 tons and not exceeding 3,000 tons, 1.00; Power of attorney for voting at elections of agents or companies, or literary societies, or public cemeteries, 25 cents; Power to sell or rent real estate, to sell or transfer, or to collect dividends or interest thereon, or to perform any and all other acts necessary, specified, 25 cents; Warehouse receipts, 25 cents.

Medicinal proprietary articles and preparations, each packet, box, bottle, pot, or other inclosure, with its contents, 25 cents; For 5 cents and less than 10 cents, 1 cent; Above 10 cents and less than 25 cents, 2 cents; For each additional 25 cents of the retail price or value, or fractional part thereof, 1 cent; Druggists' prescriptions are not taxable; Perfumery and cosmetics, and other similar articles, same taxes as proprietary articles; Chewing gum or substitutes, each box, etc., value not more than \$1 at retail, 25 cents; Above \$1, for each additional dollar or fractional part thereof, 25 cents; Sparkling or other wines bottled for sale, on each bottle containing one pint or less, 25 cents; On each bottle containing more than one pint, 50 cents; EXCISE TAXES ON LIQUORS IN REFINING PETROLEUM AND SUGAR.

On every person engaged in refining petroleum or sugar, or owning or controlling any pipe-line for transporting or conveying such commodities, annual receipts exceeding \$25,000, on the gross receipts of such person, etc., 1% of 1 per cent. (Note—Penalty: Not less than \$100 and not exceeding \$1,000 for each failure or refusal to make return, and for each and every false or fraudulent return.)

On every seat sold in palace or parlor cars, and every seat in sleeping cars, 1 cent; LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY. Amount exceeding \$10,000 and not exceeding \$25,000, passing either by will or otherwise, 2% of 1 per cent; Above \$25,000 and not exceeding \$50,000, 3% of 1 per cent; Above \$50,000 and not exceeding \$100,000, 4% of 1 per cent; Above \$100,000 and not exceeding \$200,000, 5% of 1 per cent; Above \$200,000 and not exceeding \$500,000, 6% of 1 per cent; Above \$500,000 and not exceeding \$1,000,000, 7% of 1 per cent; Above \$1,000,000 and not exceeding \$5,000,000, 8% of 1 per cent; Above \$5,000,000 and not exceeding \$10,000,000, 9% of 1 per cent; Above \$10,000,000 and not exceeding \$50,000,000, 10% of 1 per cent; Above \$50,000,000 and not exceeding \$100,000,000, 11% of 1 per cent; Above \$100,000,000 and not exceeding \$500,000,000, 12% of 1 per cent; Above \$500,000,000 and not exceeding \$1,000,000,000, 13% of 1 per cent; Above \$1,000,000,000 and not exceeding \$5,000,000,000, 14% of 1 per cent; Above \$5,000,000,000 and not exceeding \$10,000,000,000, 15% of 1 per cent; Above \$10,000,000,000 and not exceeding \$50,000,000,000, 16% of 1 per cent; Above \$50,000,000,000 and not exceeding \$100,000,000,000, 17% of 1 per cent; Above \$100,000,000,000 and not exceeding \$500,000,000,000, 18% of 1 per cent; Above \$500,000,000,000 and not exceeding \$1,000,000,000,000, 19% of 1 per cent; Above \$1,000,000,000,000 and not exceeding \$5,000,000,000,000, 20% of 1 per cent; Above \$5,000,000,000,000 and not exceeding \$10,000,000,000,000, 21% of 1 per cent; Above \$10,000,000,000,000 and not exceeding \$50,000,000,000,000, 22% of 1 per cent; Above \$50,000,000,000,000 and not exceeding \$100,000,000,000,000, 23% of 1 per cent; Above \$100,000,000,000,000 and not exceeding \$500,000,000,000,000, 24% of 1 per cent; Above \$500,000,000,000,000 and not exceeding \$1,000,000,000,000,000, 25% of 1 per cent.

TEMPORARY INJUNCTION. Elizabeth Bunnell's Complaint Against District 551. Elizabeth D. Bunnell has begun suit against P. J. Von Lobenstein, reclamation District 551 and the Sheriff, to restrain the defendants from selling, or attempting to sell, certain lands in the district named at forced sale.

Judge Hughes has granted a temporary injunction against the defendants, as asked for, and the matter set for hearing on the 22d of this month.

DAVIS CONVICTED. The Anvil Stealer Booked for the Penitentiary. W. H. Sassen, better known as Frank Davis, was yesterday convicted in Judge Hart's court of the crime of burglary.

Sassen is the man who entered the blacksmith shop of farmer Davies, near Brighton, some time ago, and stole an anvil and other tools. He was captured by Constable Warren, and County Detective Fisher collected strong evidence against him.

There is another and similar charge hanging over the prisoner's head. When you are out of sorts, feel tired, languid and dull you need Hood's Sarsaparilla. It will brace you up and give you strength and energy, vigor and vitality.

Hood's Pills are the best family cathartic and liver tonic. Gentle, reliable, safe.

HUGH McWILLIAMS, The Florist. Conservatories, Twelfth and U Streets, Sacramento.

Try McMorris's Blend Coffee, 35c.

SIX MONTHS. A Chinese Thief Sent to the Chain-gang. Ah Joe, the Chinaman recently arrested for stealing a purse containing \$8 from the house of Colonel R. L. Peeler, was used before Justice Davis yesterday morning, found guilty and given the limit—six months in the County Jail.

The evidence did not differ from the account published in the "Record-Union" after the commission of the theft. Chief of Police Dwyer and Officer Naghel testified that Joe had admitted to them that he stole the money, and signified his willingness to return it.

Joe, on the other side, said he did not steal the money, and that he had never admitted guilt to the officers. His attorney offered to put a number of Chinamen on the stand to prove the previous good character of the witness, but concluded not to do so after the City Attorney signified his willingness to admit that every Chinaman in the city would so swear. Joe will do menial labor under Sheriff Johnson's supervision for the next six months.

ASSISTANT SURGEON. Dr. McGettigan Appointed to the Eighth Regiment. Dr. C. D. McGettigan, late physician at the Mater Misericordiae Hospital in this city, has received the appointment of Assistant Surgeon to the Eighth Regiment of California Volunteers recently mustered into the Government service.

Dr. McGettigan has many friends here who will be pleased to know of his appointment. Forty-five cars of fruit were sent East yesterday—cherries 2 1/2, peaches 8 1/2, plums 7 1/2, pears 2 1/2, apples 1 1/2. On the same date last year 52 cars were forwarded.

New Citizen. Judge Hughes yesterday admitted to citizenship James Mundell, a native of Scotland.

Opening Up the Philippines. When the new order of things is established in the Philippine Islands, there is likely to be a great rush to Uncle Sam's latest possessions. There will be a scramble for wealth similar to that which occurred when the Klondike goldfields were discovered.

Women and Girls. Are wanted at the Sacramento Packing and Drying Co., Sixth and G, to work on fruit.

Special Millinery Sale. At Red House. ALFREDUMS EGYPTIAN HENNA. A vegetable dye for immediately restoring gray hair to its original color. Convenient and effective; no objectionable qualities. For sale by first-class druggists and hair dressers.

McMorris sells groceries. Agent for Coronado water and Stockton sarsaparilla and iron. 531 M street. A lot of trimmed hats, all reduced, almost at your own price, Van Alstine's, 607 J.

Buy no experiment, for you can buy such popular pianos as the Emerson for \$300, upwards, \$10 per month. Pommerehne, corner Ninth and J streets.

Removed—Charles A. Palm has removed his iron works to 1119 Sixth street.

Elegant miniature portraits in water colors given away at Boyson's, 318 J.

First-class restaurant, strictly first-class resort, 1013 Sixth st.

For a cool, shady place of steam or lager, El Dorado, 826 J.

Electrical lamps at Scott's, 303 J.

Try McMorris's 45c tea. 531 M.

MARRIED. BROWN-PURRINTON—At Sunny Side Ranch, Sutter County, California, on the 14th inst., by Rev. J. B. Sileo, Edward S. Brown to Miss Lucy E. Purrinton.

DIED. GOFF—In this city, July 14th, Mrs. Mahala Goff, mother of John G. Goff, aged 71 years and 21 days. (Oakland, Cal., and Dunig, La., papers please copy.)

DIED. SEDOLEY—In this city, July 15th, John Sedoley, beloved husband of Mary E. Sedoley, father of John L. Sedoley and Mrs. G. W. Bragg, grandfather of Charles J. Sedoley and George W. Sedoley, and Anna M. Bragg, a native of Maine, aged 89 years, 2 months and 5 days.

DIED. HASKELL—In San Francisco, July 14th, Harry Hepburn Haskell, husband of Lottie Talmadge Haskell, and father of Ernestine and Stacey Hepburn Haskell, and son of Mr. and Mrs. D. H. Haskell, of San Francisco, and brother of Mrs. Philip Verrill Haskell of London, Dudley Haskell, Mrs. Franklin E. Moore and Mrs. John Charles Adams of Oakland, a native of Sacramento, aged 35 years.

Friends and acquaintances are respectfully invited to attend the funeral of Ernestine and Stacey Hepburn Haskell, on Sunday, July 19th, from 11 to 1 o'clock, at the residence of her daughter, Mrs. Emma Brogan, 127 Q street, in terminat at Vallejo, Sunday, July 19th.

Real. Schilling's Best baking powder is all baking powder; nothing else in it. This is why it goes further.

Home-Made Soap. not made in your own house but in your own city. After all its other virtues have been related, including the ease and completeness with which it eradicates dirt, there is the additional recommendation that it is made in Sacramento.

CAPITAL SOAP CO., SACRAMENTO.

CAPITAL JAVA BLEND. is produced from high-grade, well-seasoned coffees, blended to improve and maintain a uniform quality and produce the best results in the cup. At Your Grocer's. Roasted daily by the Capital Coffee Co., 1109 Tenth Street Sacramento. NEVER SOLD IN BULK.

No Nonsense. about our special sales. When we announce a special reduction for a certain day or a certain period, it is genuine, and you can depend on it. For instance we offer TO-DAY: HOSE. Ladies' Past Black Cotton Hose, guaranteed stainless; a good 15c value. To-Day, 10c pair.

MUSLIN DRAWERS. Ladies' Muslin Drawers, liberally cut and made of extra good quality muslin with three tucks; an excellent 25c value. To-Day, 19c pair.

CORSET COVERS. Ladies' Corset Covers, made of good cambric, square and V-cut yokes, embroidery trimmed; regular price, 40c. To-Day, 29c each.

B. WILSON & CO. SEVENTH AND J. SMOKING GRASS AND HERBS. Richard Harding Davis, writing from before Santiago de Cuba, says: "The American soldiers who smoke—and they are in the majority—were suffering agonies from the lack of tobacco. Their nerves were so unstrung in consequence that as a substitute they were smoking grass, tea leaves and herbs."

LEA & PERRINS' SAUCE. Beware of Imitations. The Original & Genuine Worcestershire Sauce. JOHN BURNETT'S BOND, AGENTS, NEW YORK.

Your Money Back. None genuine without this photo with pleasure! We don't cure your fever, ague or malaria. G. S. WALT'S FEVER AND AGUE MIXTURE, \$1 a Bottle. Manufactured by GEORGE Z. WAIT, cor. Sixth and J.

NO DENTIST. is doing good work at lower prices than Dr. Weldon. No dentist can be more painstaking, careful or gentle. Teeth extracted without pain by means of local anesthetic. Examination free. 806 1/2 J Street.

For a Ladies' or Gents' Solid Gold Watch or Chain GO TO ADMINISTRATOR'S CLOSING SALE, 500 1/2 street, and save over half that it would cost elsewhere.

Home-Made Soap. not made in your own house but in your own city. After all its other virtues have been related, including the ease and completeness with which it eradicates dirt, there is the additional recommendation that it is made in Sacramento. CAPITAL SOAP CO., SACRAMENTO.

WINTER'S LAND RESORTS. THE WORLD-FAMOUS HOTEL DEL MONTE, MONTEREY, CAL. THIS WELL-KNOWN ESTABLISHMENT is now conducted on the American plan. The service and accommodations are of the best, and the charges are moderate.

TAVERN OF CASTLE CRAG. This delightful mountain retreat is now open, and will welcome its host of friends with its usual good cheer. The tavern is conducted on the American plan. Rooms on first and second floors, main building, 2000 feet above sea level. For booklet and reference call at Farnell's Book Store, 110 J street.

DEER PARK INN. (LAKE TAHOE). ELEVATION, 4500 feet; now open; superior accommodations, table d'hote, log cottages with open fire, etc. Rates, \$10 and upward. Round trip from Sacramento, \$8.50. For booklet and reference call at Farnell's Book Store, 110 J street.

DR. MEYER & CO. Specialists for Men of the ENGLISH and GERMAN EXPERT SPECIALISTS. 731 Market Street, San Francisco, Cal. j12-18

GOLDEN EAGLE HOTEL. Corner Seventh and K Streets. STRICTLY FIRST-CLASS. FREE 'BUS' TO AND FROM THE CITY. Electric cars pass the door every three minutes. BLESSING & GUTHRIE, Props.

WESTERN HOTEL. THE LEADING HOUSE OF SACRAMENTO, CAL. Meals, 25c. WM. LAND, Proprietor. Free 'bus' to and from hotel.

STATE HOUSE HOTEL. Corner Tenth and K Sts., Sacramento. BOARD AND ROOM, \$1.25 TO \$2 PER DAY. Meals, 25c. Accommodations first-class. Free 'bus' to and from hotel. W. J. ELDER, Mgr.

TURCLU HOTEL. 805 K Street. CONDUCTED ON THE EUROPEAN PLAN. First-class, hot and cold baths free to guests; electric cars pass the door. FRANK MEYER, Prop.

THE METROPOLITAN. 427 1/2 K Street. AN ELEGANT MODERN ROOMING HOUSE, centrally located. Rooms in suites, single and popular prices. Advances solicited. MRS. E. J. C. KETCHUM.

Clark's Undertaking Parlor. No. 1207 and 1019 FOURTH STREET. Telephone 124. MILLER & McMULLEN, Undertaking Parlor. 905-907 K Street, Old Fellows' Temple. EMBALMING A SPECIALTY. TELEPHONE 183. W. F. GORMLEY, Undertaker and Funeral Director. Mortuary parlors and hall, 513 J street, opposite plaza. Telephone: (Central 700) Sunset, blue, 531.

3 Years' What is wanted of soap for the skin is to wash it clean and not hurt it. Pure soap does that. This is why we want pure soap; and when we say pure, we mean without alkali. Pears' is pure; no free alkali. There are a thousand virtues of soap; this one is enough. You can trust a soap that has no biting alkali in it. All sorts of stores sell it, especially druggists; all sorts of people use it.