Weather Indications: Rain.

A LOUD CALL FOR "HELP:" 1,078 EMPLOYERS ASKED FOR HELP IN SUNDAY'S WORLD.

The World's Circulation is Over 500,000 Per Day.

The EVENING EDITION World.

"Circulation Books Open to All."

Weather Indications: Rain.

HOUSES AND HOMES. 1,231 HOUSES AND HOMES WERE ADVERTISED IN SUNDAY'S WORLD.

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PRICE ONE CENT. NEW YORK, MONDAY, APRIL 8, 1895. PRICE ONE CENT.

NIGHT EDITION

REMOVAL OF MR. DANA

Macfarlane Replies to Arguments of the Editor's Counsel.

Says There Is Plenty of Law in the District of Columbia.

Delivers a Little Sermon on "The Liberty of the Press."

Judge Addison Brown, of the United States District Court, gave a third hearing this afternoon to counsel in the case of Editor Charles A. Dana, of the Sun, whom Frank B. Noyes, of the Washington Star, in seeking to have removed to the District of Columbia for trial on a charge of criminal libel.

As at a previous hearing, Mr. Dana was present and an attentive listener. He came in just before 2 o'clock with his counsel, Franklin Bartlett, who at the opening of the proceedings asked permission to answer one or two questions which Judge Brown had put at the last hearing in regard to the act of 1789, on which the defense relies to show that the present proceedings against Mr. Dana are void.

Mr. Macfarlane had fortified himself for his argument with twenty-seven volumes of reports and Congressional records, which were piled up on the desk in front of the railing. He began by saying that after listening to the arguments of counsel on the other side on Friday and Saturday last, he might have been led to doubt whether there was any such place as the District of Columbia.

The claim that there was no law in the District of Columbia was absurd, he said. The District-Attorney had nothing to do with the results of the proceeding, whether it affected the liberty of the press or not, or would result in dragging editors from Alaska to Washington. It was simply a question of the validity of the indictment and the warrant which had been issued upon it.

"One point which I wish to make," said Mr. Marfarlane, "is that if editors would learn not to open their columns to articles of malignant spite against political individuals there would be no danger of their arrest for libel."

Mr. Macfarlane also called attention to the Buell case, where the defendant was arrested and removed to Washington for a criminal libel upon Zachariah Chandler. The same point was raised then as in the present case, that the District Court had no authority, but it was decided that it had, and the defendan was compelled to go to the District of Columbia for trial.

There was nothing in the present case, Mr. Macfarlane argued, that could shock the sense of justice, as Mr. Dana's counsel had claimed. The charge against the defendant was properly triable in the District of Columbia, and the proceedings to compel him to go there for trial were warranted by the law.

The rule of section 1,014, that offenders could be removed to the District of Columbia for trial for offenses committed there, whenever they might be found in the country, had been acted upon by the courts for sixty years, as Mr. Marcfarlane demonstrated by citing numerous cases.

Editor Dana's lawyers did not look particularly pleased at the course which the argument of Mr. Macfarlane was taking. They had whispered consultations and took copious notes, while the aged editor, leaning his head upon his hand on the railing, became more deeply interested than ever.

"In that case," he said, "the defendant will have the right to take out writ of habeas corpus and can go before a Circuit Judge and take an appeal, and thus secure a review of the whole question. If the decision is against the Government here, we are precluded from taking an appeal."

Mr. Dana seemed to grow restless and nervous as Mr. Macfarlane proceeded, and shortly before 4 o'clock he got up from his chair and left the court-room. Mr. Bartlett also retired a few minutes afterwards.

Mr. Macfarlane went on to analyze the indictment found by the Washington Grand Jury and declared that there was a very clear allegation that the libel in question was deliberately published in the District of Columbia. The language of the indictment upon this point could not be mistaken, he said.

"It declared first that Charles A. Dana and William Laffan had written, published, or procured to be written or published, the libel in question in the city of New York, and afterwards specifically charges that it was maliciously and deliberately published and circulated in the District of Columbia. The law holds the editor responsible."

Mr. Macfarlane discussed the law of libel at some length and declared that the prosecution stood upon the principle that a libellous article constituted an offense in every place in which the paper in which it was published circulated.

He also contended that a separate indictment could be found for every paper that was circulated containing the alleged libel. Upon the facts stated in this indictment against Mr. Dana there was no question that the alleged libel had been circulated in the District of Columbia.

Mr. Macfarlane disposed of other technical objections without giving his opponents time to take breath, and wound up at 4.30 P. M. by saying:

"I think we have made out fully our right to have this warrant granted."

Neither Mr. Root nor Mr. Bartlett had anything further to say except that they would like to put in briefs, a request which Judge Brown granted, and it was left for them to arrange this with the District-Attorney.

Mr. Macfarlane said he would give them a week at least.

Two Drowned in Pelham Bay.

Two men went to Westchester from New York City this morning on a fishing trip. They hired a boat and went out on Pelham Bay. Near Goose Island their boat was upset and both fell into the water, and were drowned. Their names are not known. The bay is being searched for the bodies.

Baseball—Collegiate Trophy Series. University of Penna. vs. N. Y. Baseball Club, Polo Grounds to-morrow, 2.30 P. M. ***

Mr. Platt Is a Wall-Flower at the Great Reform Ball.

FLING AT PARKHURST.

A Persian Missionary Called to Order by the Presbytery.

Dr. Parkhurst narrowly escaped what, in its opening words, bid fair to be a bitter attack by a fellow-clergyman at the semi-annual meeting of the New York Presbytery, at the First Presbyterian Church to-day.

The election of a Moderator had just been completed by the choice of Rev. Jesse G. Forbes, of the Adams Memorial Church, East Thirtieth street, and "reports" were in order.

Rev. Dr. Merly read a report on church extension, and then P. C. Easton, a missionary recently returned from Persia, arose to render his report. To the astonishment of every one he began it this way:

"Mr. Moderator, I have been greatly surprised and shocked upon reading an article which Dr. Parkhurst, of this city, has recently published in a certain monthly publication, on women. It seems to me the article was uncalled for."

The missionary quoted in Hebrew, but before he could translate the words, he was stopped by a point of order raised by Dr. Atterbury, and declared well taken by the Moderator, who decided that Mr. Easton must confine himself strictly to his report, and refrain from criticism of others not connected with his special field.

EDWARD MITCHELL'S NO.

He Declines to Accept the Post of Police Commissioner.

Ex-United States District-Attorney Edward Mitchell has declined to accept the appointment of Police Commissioner. Mr. Mitchell called on Mayor Strong this afternoon and told him that circumstances would not permit of his taking the office.

He had, he said, given the matter most careful consideration, but could not see his way clear to discharging the duties of a Police Commissionership.

He thanked the Mayor for the honor conferred upon him and said that he hoped there would be no trouble in finding a better man than himself for the place.

ABRAMSON GETS A BERTH.

Mayor Strong Makes the Druggist a City Marshal.

Mayor Strong to-day appointed Samuel I. Abramson, a druggist of 248 East Broadway, to be a City Marshal, attached to the Fifth District Court, in place of William Sullivan, removed.

Abramson is treasurer of the Independent County Organization of the Fourth District. His appointment was made on the recommendation of Charles Sieckler and Ernest Harvier.

The Mayor also retained Michael Madigan as a marshal in the First District Court. The Independent County organization is responsible for Madigan's retention in office. Mr. Madigan is a leader in the First District and is First Vice-President of the Exempt Firemen's Association.

It is evident that the Mayor is favorably inclined towards the Independent County Organization. So far, everything that the organization has asked for he has granted.

James E. Johnson will be appointed Excise Inspector to-morrow by Commissioner Harburger.

LANSING AND CLEVELAND.

Another Lively Discussion in the Methodist Conference.

SALEM, Mass., April 8.—The last day's session of the New England Methodist Conference opened at 9 o'clock this morning.

Rev. C. E. Davis, Chairman of the Temperance Committee, aroused a lively discussion by announcing that he would like to meet the other members of the Committee at 2 o'clock this afternoon, in order to add something to the Committee's report which would tend to harmonize the feeling now existing on account of the utterances of Rev. Dr. Lansing, regarding President Cleveland.

Rev. Dr. Shiles was on his feet instantly with an objection to moving further in the matter. The question was finally dropped, and the members of the Temperance Committee will probably discuss it this afternoon.

THE SENATE REFUSED.

But the President Reappoints the Man Who Wasn't Confirmed.

WASHINGTON, April 8.—The President to-day reappointed Frank W. Joplin Postmaster at Elizabethtown, Ky., vice Emily Helm. This is one of the appointments made during the session of Congress which failed of confirmation.

Mrs. Helm is a sister-in-law of the late President Lincoln and has held the office for years.

FLORETTA'S STAKES.

August Belmont's Filly an Easy Winner of the Monticello.

Pontlear, Sandowne and Charade Also Capture Events.

Many Scratches, Due to Rain and Mud, at St. Asaph.

(Special to The Evening World.)

RACE TRACK, ST. ASAPH, April 8.—Racing was continued to-day over a track that was ankle deep in mud and water. Very heavy rains fell during the morning. Towards noon the weather cleared enough to tempt many persons to start for the track, but just before the first race was run rain began to fall again and continued all the afternoon.

The Morris stable arrived here to-day, with Wyndham Walden in charge. Jockeys Littlefield and Penn are with the string.

FIRST RACE.

Five furlongs.

Starters.		Betting.	St.	Hlf.	Fin.
Pontlear, 107	(Reiff)	16-5	2-5	1	1½
Foundling, 110	(Dorser)	10-1	4-1	3	2
Golden Gate, 112	(Keefe)	2-1	9-10	5	3
Tuscan, 110	(Sacco)	4-1	2-1	2	4
Albert Sidney, 107	(Clerico)	7-1	5-2	4	5
Romping Girl, 105	(Sheedy)	8-1	3-1	6	6
Ceremony, 105	(H. Lynch)	3-1	10-1	7	7
Lord McNair, 110	(Penn)	20-1	8-1	8	8

Pontlear beat the flag two lengths, and Reiff had little to do but sit still and keep his mount going. Foundling and Golden Gate raced together to the far turn, where Golden Gate ran wide. Keefe straightened him out quickly but could never get up again, finishing two lengths behind Foundling, who was beaten by Pontlear by three lengths. Time—1 05½.

SECOND RACE.

Seven furlongs.

Starters.		Betting.	St.	Hlf.	Fin.
Sandowne, 114	(Littlefield)	7-5	3-2	1	1½
Plenty, 109	(Sheedy)	3-1	even	4	2
Major-General, 109	(Blaylock)	8-1	3-1	5	3
Jack Rose, 106	(J. Barrett)	12-1	4-1	2	4
Shadow, 105	(Keefe)	2-1	even	3	5

Sandowne rushed to the front in the first furlong and led by the stand, with Plenty and Major-General following. It was a procession throughout, Sandowne winning handily by half a length from Plenty, who was six lengths in front of Major-General. Time—1.32.

THIRD RACE.

Half a mile; Monticello Stakes.

Starters.		Betting.	St.	Hlf.	Fin.
Floretta, 112	(Doggett)	6-5	2-5	2	1
Premier, 117	(R. Doggett)	8-2	7-5	1	2
Summertime, 114	(Clarke)	12-5	3-5	4	3
Hungary, 109	(Keefe)	12-1	8-1	5	4
Brisk, 112	(Penn)	12-1	4-1	3	5

Floretta went to the front at flagfall, and was never headed, winning hands down by three lengths from Premier, who was second throughout. Premier was three lengths in front of Summertime. Time—0.51 1-2.

FOURTH RACE.

One mile.

Starters.		Betting.	Str.	Hlf.	Fin.
Charade, 113	(Doggett)	8-5	3-5	4	1
Logan, 115	(Shields)	7-5	1-2	1	4
Rosalie, 113	(Keefe)	20-1	8-1	3	3
Hermia, 94	(T. Hayes)	30-1	7	2	2
Peter the Great, 109	(Penn)	4-1	6-5	5	5

Peter the Great cut out the running for half a mile, with Charade. Restraint and Logan next. Under the whip, Charade headed the leader on the backstretch and the latter died away fast, being passed in the turn by Logan and Restraint. Doggett never ceased flogging Charade and finally landed him a winner by a length and a half from Logan, who was two lengths in front of Restraint. Time—1.47.

FIFTH RACE.

Starters, weights, jockeys.	Betting.	Straight.	Place.
Vice Regal, 115 (Doggett)	8—5	2—5	
Wheatland, 118 (Welsh)	15—1	3—1	
Applegate, 118 (McGaffert)	3—2	4—5	
Chesney, 115 (Horton)	40—1	10—1	
Hermia, 115 (Littlefield)	2—1	7—10	

Applegate won. Vice Regal was second. Hermia was third. Time—0.51.

EAST ST. LOUIS RESULTS.

RACE TRACK, EAST ST. LOUIS, Ill., April 8.—The races on this track to-day resulted as follows:

First Race—Six furlongs.—Won by Pokino, 12 to 1 and 5 to 1; Lady Lister second, 6 to 5 place; Foet third. Time—1.22.

Second Race—Five furlongs.—Won by Christine D., 2 to 1 and 4 to 5; Herndon second, 3 to 1 place; Jim Berry third. Time—1.05.

Third Race—Six and a half furlongs.—Won by Little Nell, 4 to 1 and 7 to 5; Queen Bess second, even for place; Frankie D. third. Time—1.27 1-4.

For entries and other sporting news see page 6.

MURDERED BY REBELS.

Report of Mutiny by Cubans on Board a British Schooner.

The Ward line steamer City of Washington, which left Havana April 4, arrived in port this morning. One of the officers stated that a rumor was current in Havana prior to the sailing of the steamer that a British schooner, carrying a band of insurgents, had been run ashore off Cape Mayst, and the captain had been murdered.

No details had been learned in Havana, but from what could be gathered by the officer a Spanish gunboat had picked up a small boat at sea in which were two men. They said they were from a British schooner which had sailed from a Central American port with a party of Cubans who had chartered the vessel. A difficulty of some kind arose and the captain of the schooner refused to land them. The disposed rebels murdered him and run the vessel ashore.

There were a number of Cubans on the City of Washington, but they would not talk about the revolution.

AN ASSISTANT APPRAISER.

Joseph J. Morrison, of Brooklyn, Draws the Prize.

President Cleveland to-day appointed Joseph J. Morrison, of Brooklyn, Assisant Appraiser of Merchandise for New York City.

Mr. Morrison is a dealer in trimmings at 253 Broadway, this city, and resides at 151 Congress street, Brooklyn, not far from the home of Edward M. Shepard, the Brooklyn leader of the Reform Democracy.

FELL DOWN "L" STAIRS.

McGarry's Nose Fractured and a Possible Brain Compression.

Eugene J. McGarry, twenty-four years old, a clerk of 518 West One Hundred and Fifty-ninth street, while going up the downtown steps of the Sixth avenue "L" station at Eighteenth street this afternoon, slipped and fell on his face, and was rendered unconscious.

He was sent to the New York Hospital, where it was said that he had sustained a compound fracture of the nose and a possible compression of the brain.

TAYLOR WILL TELL ALL.

Determined, It Is Said, to Drag All He Can Down with Him.

LONDON, April 8.—There is no ground for the report that Oscar Wilde has attempted to commit suicide.

Further startling revelations in connection with the Wilde case are hinted at. It is said that Alfred Taylor has determined to drag down with him all he can if he is prosecuted, and that this will involve one of the most prominent men in England whose name has been freely whispered about in connection with the scandals.

RESULTS AT NASHVILLE.

RACE TRACK, NASHVILLE, TENN., April 8.—The races on this track to-day resulted as follows:

First Race—Five furlongs.—Won by Uncle Luke, 9 to 5 and 8 to 5; Kate G., second, 3 to 1 place; Red John Third. Time—1.04.

Second Race—Four furlongs.—Won by Glacier, 8 to 1 and 7 to 10; Dr. Holmes, second, 7 to 10 place; Helena Belle third. Time—0.51 1-2.

Results at Memphis.

RACE TRACK, MEMPHIS, April 8.—The races on this track to-day resulted as follows:

First Race—Five furlongs.—Won by George F. Smith, 4 to 1 and 6 to 5; Pelentate second, 2 to 5 place; Sister Mary third. Time—1.03 3-4.

Second Race—Four furlongs.—Won by Del Coronado, 4 to 1 and 8 to 5; Cochise second, 2 to 1 place; The Dog third. Time—0.51.

Brodie Surrenders Himself.

"Steve" Brodie surrendered himself at the Tombs Court this afternoon, and was arraigned before Justice McMahon, waived examination, and was held in $500 bail for special sessions. Brodie was wanted for the assault charged against his bartender, Reilly's arrest, some time since, when Anthony Comstock raided Brodie's saloon. Mr. Comstock and sexed photographs and obscene pieces of so-called poetry that declared were lewd and indecent. At the time of Bennett Brodie was out of thereby with his play.

Weather Forecast.

Forecast for thirty-six hours ending 8 P. M. Tuesday, for New York City and vicinity: Showers and fog to-day; stationary temperature, except cooling and colder Tuesday night; brisk to high southwest winds, shifting to westerly during Tuesday.

The following record shows the changes in the temperature during the morning hours, as indicated by the thermometer at Perry's pharmacy: 3 A. M., 43.0; 6 A. M., 47.0; 9 A. M., 50.12 M., 54.

Premier Brand California Wines.

Produced from best varieties of foreign grapes. Superior to double priced imported. Sold by all grocers and E. M. Haas, 1298 Broadway; Pacific Coast Wine Co., 849 Broadway and 1404 3d ave. ***

NEW YORKERS ON THE TAX.

Senator Hill Believes the Rest of the Law Will Be Finally Knocked Out.

HETTY GREEN IS PLEASED.

Depew Laughs and Says the Tenant Pays While the Capitalist Goes Free.

CLEWS CALLS IT A MISTAKE.

Splendid, Says Morton—Saxton Terms It a Blow at the Administration.

(Special to The Evening World.)

WASHINGTON, April 8.—Senator David B. Hill, when asked about the income tax decision, said: "I concur in the opinion of the Court on the two points in which the law has been declared unconstitutional. I believe the Court will finally knock out the rest of the law."

"Splendid"—Morton.

(Special to The Evening World.)

ALBANY, April 8.—Gov. Morton declined to discuss the decision. The Governor was very much gratified by the decision, however, as he told a friend it was splendid.

"Severe Blow at the Administration"—Saxton.

When Lieut.-Gov. Saxton was informed that the Supreme Court had declared the income tax unconstitutional, he said:

"I am not surprised. The decision is proper. It is, however, a severe blow to the Administration, and I don't see what can be done to provide necessary revenue. I suppose the tariff will have to be revised and duties raised all around. There appears to be nothing else to do."

Judge Rufus Peckham, of the Court of Appeals, declined to express an opinion.

The announcement of the result of the decision of the Supreme Court on the Income Tax law, created something of a stir in this city.

The opinions of many bankers, brokers, capitalists and professional men are given below.

Depew Pities the Tenants.

President Chauncey M. Depew, of the New York Central Railroad, heard of the action of the Supreme Court shortly after the announcement was made.

"Presumably," he said, "I have not studied the question well enough to give any opinion, but"—and there was a tinge of sarcasm in his voice—"I think the decision, so far as it applies to real estate, is very good law—sound law; in fact it is excellent.

"Under it," he went on, "the capitalist who derives all his income from rents of tenement-houses, flat-houses, hotels and the like, is not required to pay a dollar of taxes.

"The unfortunate man who rents places from him, however, but who makes his living in a different way, is taxed heavily. That is a nice law."

Then Mr. Depew laughed heartily, and said he had nothing more to say.

Choate Says It Must Be Fought in Court.

Joseph H. Choate refused to express an opinion on the action of the Supreme Court. He said, however, that the information he had received was that the Supreme Court had not rendered a decision on the bill as a whole, and their failure or refusal to do so did not throw the matter on any decision of the lower courts.

"With the exceptions of those parts of the bill which the Supreme Court has passed upon," he said, "the matter will have to be fought out in the courts here."

Russell Sage Will Not Talk.

Russell Sage sent word by a messenger when asked his opinion regarding the income tax decision that he was not a constitutional lawyer, and that therefore his opinion would be of no use.

He declined to say whether he thought there would be any opposition to the tax. He would not say whether he was prepared to pay his assessment without further litigation.

Evan Thomas, ex-President of the Produce Exchange, said that the decision of the Supreme Court would let men with big incomes from real estate escape, while professional men and others having moderate incomes would bear the brunt of the burden.

"That," he added, "was not what was contemplated by the originators of the measure."

Stetson Not Surprised.

Francis Lynde Stetson, of Stetson, Tracy, Jennings & Russell, 15 Broad street, showed no surprise on hearing that the law was sustained.

"I prophesied it four weeks ago in a talk with Deputy Revenue Commissioner Wilson," said he.

"I have heard a number of people say that if the Income Tax law were sustained, except in the case of municipal and county bonds, these bonds would be "boomed" to a great extent.

"How ridiculous that is! They cannot possibly be boomed to any appreciable degree, for the tax deals only with a per cent. of a per cent.

"Apart from the annoyance of having one's private affairs disclosed the tax seems to me very moderate. It only touches the income; not the principal. It will, however, be a serious annoyance to many people who wish to keep their personal affairs secret.

"We all take pleasure in learning everything we can about the affairs of others, but we naturally object to having other people interfere with ours."

Judge Dillon Thinks Differently

Judge John F. Dillon, when seen at his office, 195 Broadway, did not agree with Mr. Stetson's views as to the effect the law will have on municipal, county and State bonds.

"This will be the turning point," he said, "in the minds of many people who have been undecided whether to buy municipal or railroad bonds.

"It will add very much to the desirability of municipal bonds when people know they are not subject to taxation. It will not affect the railroads especially, I think.

"The sustaining of the Court's decision in the matter of the income tax seems to me quite constitutional, and I expected it. Two per cent. tax on a portion of a man's income is, after all, very reasonable."

Hornblower Out of Town.

W. B. Hornblower, of 45 William street, had gone out of town and would not return to his office before to-morrow. Elihu Root was also not in his office.

"Unfortunate Decision"—Clews.

"It is a most unfortunate decision," said Henry Clews.

"The tax will now be paid with a feeling that it is unconstitutional and will be given under protest in the hope that it will eventually be returned.

"The courts should have been either overwhelmingly on one side or the other, and then there would have been confidence in the decision.

"Suppose one of the judges dies, and the man who takes his place should be against the income tax, then it would be decided unconstitutional, and the Government would have to return the tax after having gone to great expense in collecting it.

"It is unfortunate, too, that incomes from real estate are exempt. Money made from real estate comes easier than in any other way. Take the Astors, for instance, who have inherited all their wealth.

"It is dispiriting for the hard-working people to have to pay a tax on their income while the Astors pay nothing.

"I think there will be still further litigation over the income tax, and it is to be hoped that a decision to inspire confidence will be reached."

"Income Tax Has Pneumonia"—John G. Moore.

John G. Moore, of Moore & Schley, brokers, of 80 Broadway, said:

"I have not talked with my counsel, but it seems to me that the income tax matter has pneumonia in both lungs, and is about dead.

"It looks as if the income tax was not constitutional."

C. P. Huntington Evades It.

Collis P. Huntington, President of the Southern Pacific Railroad Company, when seen at his office in the Mills Building, evaded the question by saying that he was too busy at the present time to discuss the matter.

The Wormsers Don't Like It.

The Bankers Wormser were seen together this afternoon, and said that they were willing to submit to the decision. They thought, however, that there would be further opposition to the tax.

They raised the point that a lower court may decide in opposition to the income tax, and then if that decision goes to the Supreme Court and the Justices stand four and four on it the result will be just the opposite from to-day's decision.

"Twill Help Real Estate"—G. G. Williams.

G. G. Williams, President of the Chemical Bank, said he thought the opponents of the income tax, and he is one of them, should be thankful for being exempted as much as they are.

"It will, I think, have a tendency to help real estate," he said.

"It will also encourage people to invest their money in city, county and State bonds, but I think the benefit will be principally to real estate.

"The decision that taxing rentals on real estate is unconstitutional was anticipated. It was the height of injustice to tax a man on property and then tax him again on the income from the same property.

"The entire bill to my mind is discriminating and unpopular, and if it goes into force it will only be a matter of time before it will be repealed."

President Baker Non-Committal.

George F. Baker, President of the First National Bank, 2 Wall street, said:

"I am non-committal. I have nothing to say."

"More Preposterous than Ever"—Henry George.

Henry George, when shown the opinion of the United States Supreme Court bench on the Income Tax law, and asked for an expression of his views on the matter, said:

"In my opinion that part of the Court that held the law to be unconstitutional is right.

"As the income tax now practically stands, it is even more preposterous than it was as originally passed. The best substitute for the tax is embodied in the amendment proposed by Congressman Maguire, of California, which provided for a direct tax upon the value of land, irrespective of improvements, to be apportioned among the States according to the Constitutional methods."

Mr. Gould Went Home Early.

George J. Gould had left his office in the Western Union Building for the day when a reporter called to ask him his opinion of the tax that would cut down his revenue.

HETTY GREEN'S VIEW.

The Richest Woman in America Talks on the Tax.

Mrs. Hetty Green, the richest woman in America, was working at her desk in the rear of the Chemical Bank when an "Evening World" reporter conveyed to her the news from Washington.

"They should have declared the whole bill unconstitutional," she said. "Why? I don't know why. You men ought to know why. And so they are going to let us off from paying on real estate rentals and county, city and State bonds. Well that much is good, at any rate. A little is better than none.

"I don't know anything about this Income Tax, at any rate I am too busy to pay much attention to it, but there has been too much said about it already. It's all wrong, every bit of it. We have too many taxes, as it is."

NO EXTRA SESSION.

Neither the President Nor Carlisle Sees the Necessity for One.

WASHINGTON, April 8.—The President on being asked this afternoon whether in view of the decision of the Supreme Court on the income tax law an extra session of Congress would be called said that neither he nor the Secretary of the Treasury saw any necessity for such action, and that unless there was a change in the financial conditions, he had no idea that Congress would meet again before the time appointed for its regular session.

The Death of Mrs. Faran Stevens should be a sad warning to those who neglect to take BURNS'S EXPECTORANT (or the sudden cold) which may soon develop into acute pneumonia. *

NIGHT EDITION

INCOME TAX SUSTAINED

Chief Justice Fuller and Justices Gray, Field and Shiras Against It.

RENTS AND BONDS GO UNTAXED

Brewer, Brown, White and Harlan Decide that the Law Is Sound.

WASHINGTON, April 8.—The Income Tax law is sustained by a tie in the court.

Chief Justice Fuller is against the law, and represents the decision of four Judges.

Fuller, Field, Gray and Shiras are against the law; Harlan, Brewer, Brown and White for the law.

The court at 1 o'clock had reached this conclusion:

The Court can find no difference between a tax on land itself and a tax on rents or income derived from land. The Court, therefore, is of opinion that a tax on rents or landed investments is a direct tax and unconstitutional.

The Court next decided that the tax was unconstitutional so far as it related to incomes from State, county or municipal bonds.

It was next ruled that the fact that the law was pronounced unconstitutional in these two particulars, did not invalidate the law as a whole.

It was announced that in regard to the validity of the law the Court was equally divided, and therefore rendered no opinion

The lower court having ruled in favor of the law by a divided court, the law would stand except as to rent and State, county and municipal bonds, and on these two points it was directed that the judgment below be reversed.

The Court's conclusions, after reviewing the historical and other phases of the question, were as follows: In Charles Pollock vs. the Farmers' Loan and Trust Company et al. it is established:

1. That by the Constitution Federal taxation is divided into two great classes—direct taxes and duties, imposts and excises.

2. That the imposition of direct taxes is governed by the rule of apportionment among the several States, according to numbers, and the imposition of duties, imposts and excises by the rule of uniformity throughout the United States.

3. That the principle that taxation and representation go together was intended to be and was preserved in the Constitution by the establishment of the rule of apportionment among the several States so that such apportionment should be according to numbers in each State.

4. That the States surrendered their power to levy imposts and to regulate commerce to the General Government and gave it the concurrent power to levy direct taxes in reliance on the protection afforded by the rules prescribed, and that the compromises of the Constitution cannot be disturbed by legislative action.

5. That these conclusions result from the text of the Constitution and are supported by the historical evidence furnished by the circumstances surrounding the framing and adoption of that instrument, and the views of those who framed and adopted it.

6. That the understanding and expectation at the time of the adoption of the Constitution was that direct taxes would not be levied by the General Government except under the pressure of extraordinary exigency, and such has been the practice down to Aug. 15, 1894. If the power to do so is to be exercised as an ordinary and usual means of supply, that fact furnishes an additional reason for circumspection in disposing of the present case.

7. That taxes on real estate belong to the class of direct taxes, and that the taxes on the rent or income of real estate, which is the incident of its ownership, belong to the same class.

8. That by no previous decision of this Court has this qukestion been adjudicated to the contrary of the conclusions now announced.

9. That so much of the act of Aug. 15, 1894, as attempts to impose a tax upon the rent or income of real estate without apportionment is invalid.

The Court is further of opinion that the act of Aug. 15, 1894, is invalid so far as it attempts to levy a tax upon the incomes derived from municipal bonds. As a municipal corporation is the representative of the State and one of the instrumentalities of the State government, the property and revenues of municipal corporations are not the subjects of Federal taxation, nor is the income derived from State, county and municipal securities, since taxation on the interest therefrom operates on the power to borrow before it is exercised and has a sensible influence on the contract, and therefore such a tax is a tax on the power of the States and their instrumentalities to borrow money, and consequently repugnant to the Constitution.

Upon each of the following questions argued at the bar, the Judges who heard the arguments are equally divided, and therefore no opinion is expressed:

First—Whether the void provisions as to rents and incomes from real estate invalidates the whole act?

Second—Whether as to the income from personal property as such the act is unconstitutional as laying direct taxes?

Third—Whether any part of the tax, if not considered as a direct tax, is invalid for want of uniformity on either of the grounds suggested?

The result is that the decree of the Circuit Court is reversed and the cause remanded with directions to enter a decree in favor of complainant in respect only of the voluntary payment of the tax on the rent and income of its real estate, and that which it hold in trust and on the income from the municipal bonds owned or so held by it.

The announcement of the foregoing conclusions of the Court was preceded by a review of many opinions of the Supreme Court from the time of Chief Justice Marshall down to the celebrated Springer case brought by ex-Representative Springer, of Illinois, and by an exhaustive review of the nature of direct and indirect taxation in the course of which the Chief Justice reviewed the debates leading up to the framing of the Federal Constitution.

In conclusion the Chief Justice stated that this opinion upon the Pollock case covered the two other cases.

The delivery of the opinion consumed just one hour. Chief Justice Fuller began at 12.05 and concluded at 1.05.

The decision applies to three cases, the first of which was brought in the courts of the District of Columbia by John G. Moore, to enjoin the Commissioner of Internal Revenue from the collection of the income tax, while the other two were those of Charles Pollock vs. the Farmers' Loan and Trust Company, and Lewis H. Hyde vs. the Continental Trust Company, both appealed from the decision of the United States Circuit Court for the Southern District of New York.

The action in these two cases was brought to enjoin a voluntary compliance with the law in the payment of taxes. When the Circuit Court sustained the law Pollock and Hyde appealed to the Supreme Court of the United States. The cases were then advanced on the docket, and were argued on March 7, 8, 11, 12 and 13. Attorney-General Olney, James C. Carter, of New York, and Assistant Attorney-General Whitney appearing for the Government, and Messrs. Choate, Seward, Guthrie, and ex-Senator Edmunds for the trust companies and Moore.

The argument attracted more attention than has been given to any case in the Supreme Court for years, and the interest then manifested appears not to have diminished since. The lawyers for Moore and the trust companies attacked the constitutionality of the law on broad grounds, while Messrs. Olney, Whitney and Carter defended it.

Both Justices White and Harlan agreed with Chief Justice Fuller in believing that the tax was unconstitutional as applied to State, county and municipal bonds.

As to the tax on these bonds, an amendment had been prepared in conference to strike it from the bill, but no opportunity presented to secure its adoption in either House or Senate.

JUSTICE FULLER'S OPINION.

WASHINGTON, April 8.—Chief Justice Fuller began his opinion by noting the exceptions to the law as made by counsel for the appelants, as follows:

1. That the act imposes a direct tax in respect of the real-estate, rents, issues and profits as well as of the income and profits of personal property and, not being apportioned, is in violation of section 2, of article 1, of the Constitution.

2. That the law, if not imposing a direct tax, is nevertheless, unconstitutional in

(Continued on Second Page.)