

FLINT'S FINE FURNITURE HALL ARISTOCRATS REDUCED.

Odd chairs in carved oaks—Flemish, or Golden—small tables, picturesque settles with box seats—some upholstered in leather, some handsomely carved. Hall glasses and stands—Colonial Mahogany pieces with the real old full finish. For Library, Hall or Studio, there are no more effective pieces of furniture.

Annual Sale Table Cloths and Napkins

Lot No. 1 includes a special line of the celebrated Irish Table Linens, made by John S. Brown & Sons of Belfast—all at 25% Reduction.

By the decision of the United States Supreme Court in Washington on Monday, declaring the Inheritance Tax law of New-York to be constitutional, and affirming the decisions of the lower courts in the case of Alexander E. Orr and others, executors of the estate of David Dows, against the Controller of the State of New-York, the estate of David Dows will be required to pay an inheritance tax of about \$22,000, with interest at the rate of 10 per cent dating from January 13, 1899. The Surrogate has power, upon application, to reduce this rate of interest to 6 per cent, and it is thought that this will probably be done. It is declared, also, that this decision practically settles the Cornelius Vanderbilt inheritance case, in which the inheritance tax amounts to \$64,209.92, and numerous other cases now pending in the courts.

Jabish Holmes, who argued the Dows case for the Controller in the Appellate Division, the Court of Appeals, and finally in the United States Supreme Court, was seen by a Tribune reporter yesterday. Mr. Holmes had not yet seen the opinion of the Supreme Court, and was not prepared to say exactly what effect it would have on other cases. He said:

The real question at issue was whether property passing under a will or a trust was taxable where the person creating the power died before there was any transfer tax law. There are a great many old wills and deeds where people living have given life estate to a son or daughter with power to make disposition of the property by their will. Prior to 1897 such transfers were not taxable, and in that year the legislature passed this power of appointment, the object being to treat as a taxable transfer and imposing a tax on that transfer. The position held that was unconstitutional, really taxing something that had already been taxed before.

David Dows, Sr., died in 1890, and by his will he gave the State of New-York and some other stores in Brooklyn to his trustees to hold for the life of his son, David Dows, Jr., and to pay the income to David, Jr., for his lifetime, and on the death of David, Jr., to transfer the property to such of David, Jr.'s children as he might designate by his last will. At the time David Dows, Sr. died there was no tax on property passing to lineal descendants. On the death of David Dows, Jr., a tax had been imposed on the money he received. Under the power of appointment amendment, which was passed to reach just such cases, it was provided that a tax should be deemed to have accrued when David, Jr. exercised the power. David Dows, Jr. died in 1897, and the money he received had been sold, with all of the real estate, by the executors during his lifetime, and the proceeds invested in bonds. The question was whether the tax was raised, if there was a tax, whether or not it should be imposed upon the estate as left by David Dows, Sr. The court held that it was not, and that it was in when the father died, it being real estate, there could be no tax, since real estate was exempt. In the death of David Dows, Jr. the money was property. They claimed they had invested considerable amount of the money in securities, which are not taxable. The court held that they are taxable and must be appraised to determine the value of the estate that had been taxed before.

I should say the decision in the Dows case practically settles the Vanderbilt case. In that case, by the decision of the United States Supreme Court in the United States bonds, and they held that makes a difference. The only difference between the two cases is that in the Dows case, the money was appraised in the Vanderbilt case, and there were no other things such as securities which were held to be taxable. I think it will be found that the Dows case decision also settles the Vanderbilt case.

William H. Vanderbilt by his will created a trust of \$10,000,000 for his children and gave to him power of appointment. The property was given to trustees to hold in trust and pay the income to the children, and up to the time of his death he had a right to change the trustees, and he did so. He appointed by his will in his will, this was a part of a trust of \$5,000,000 which William H. Vanderbilt divided among his children. The whole of this amount will, therefore, be taxable upon the death of the children. The tax on the estate of Cornelius Vanderbilt will amount to \$64,209.92.

GOT DAMAGES FROM J. G. CARLISLE

John G. Carlisle, ex-Secretary of the Treasury, was the defendant in a suit before Justice O'Dwyer, in the City Court, yesterday, in which Richard F. Leake, a cabman, recovered \$1,000 damages for false arrest and imprisonment.

CABMAN RECOVERED \$1,000 IN SUIT FOR FALSE ARREST AND IMPRISONMENT.

The suit grew out of the arrest of Leake on a charge of making away with a sealskin cape belonging to Mrs. Carlisle on the night of December 15, 1898. As soon as the cape was missed Mr. Carlisle reported the loss to Police Headquarters, and several days later Leake was arrested and held by the grand jury. When the case came up for trial Leake was discharged. He then sued Mr. Carlisle for false arrest and imprisonment.

ARMY AND NAVY ORDERS.

Washington, Jan. 7.—The following army and navy orders have been issued:

ARMY.

Captain JOHN B. McDONALD, 24 Cavalry, will report at general hospital, Washington Barracks, as quartermaster.

The following appointments of officers in Porto Rico First Regiment of Infantry are announced: Captain FRANK L. GRANT, Porto Rico, to be Major; First Lieutenant STEWART M. DECKER, Porto Rico, to be Captain; Second Lieutenant WILLIAM L. PATTERSON, Porto Rico, to be First Lieutenant; and on completion of term of service will report to Porto Rico, Porto Rico, to be Major; and on completion of term of service will report to Porto Rico, Porto Rico, to be Major.

Assistant Paymaster C. W. PENROSE, detached the All-India, Jan. 15, to home and await orders.

Pay Director E. BELLINGS, detached Porto Rico yard April 1, to home and await orders.

Pay Director W. G. THOMPSON, detached charge navy pay office, San Francisco, February 1, to duty as paymaster at San Francisco, San Francisco, to be Major.

Pay Inspector J. R. STANTON, to navy pay office, San Francisco, February 1.

Assistant Paymaster C. W. PENROSE, detached the All-India, Jan. 15, to home and await orders.

Assistant Paymaster D. M. ADDISON, detached Bureau of Supplies and Accounts, to the Alliance.

Assistant Naval Constructor J. B. McDONALD, detached Mare Island yard, to home, three months' sick leave.

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Annual Sale Table Cloths and Napkins

Lot No. 1 includes a special line of the celebrated Irish Table Linens, made by John S. Brown & Sons of Belfast—all at 25% Reduction.

Napkins.

2 1/2 x 2 1/2 yards, at \$3.50 3.75 5.00

Reduced from 4.75 5.00 6.75

3 1/2 x 3 1/2 yards, at \$5.25 6.00 6.50 9.00 10.00 12.00

Reduced from 7.00 8.50 8.75 12.00 13.50 16.00

Cloths.

2x2 yards, at \$2.00 2.50 3.00 3.50 3.65 4.25

Reduced from 2.75 3.50 4.00 4.75 5.00 5.75

2x2 1/2 yards, at \$2.00 3.25 3.50 4.50 5.50 6.00

Reduced from 3.50 4.50 4.75 6.00 7.25 8.25

2x3 yards, at \$3.20 4.00 4.50 5.00 6.50 7.50

Reduced from 4.25 5.50 6.00 6.75 8.75 10.00

2 1/2 x 2 1/2 yards, at \$3.75 4.00 4.75 5.25 7.00 9.75 12.75

Reduced from 5.00 5.50 6.50 7.00 9.50 13.00 16.50

2 1/2 x 3 yards, at \$4.75 5.25 6.00 7.00 10.00 11.50

Reduced from 6.50 7.00 8.00 9.50 13.25 15.50

Larger Sizes at Proportionate Prices.

This sale will continue throughout the entire month of January, and includes, in addition to the above—Scotch, Flemish and Barseley Table Linens, Hemmed and Hemstitched Towels, Linen Sheets and Pillow Cases, and a full line of Blankets.

Our 24 page booklet about these goods mailed free on request.

"The Linen Store."

James McCutcheon & Co., 14 West 23d St.

OBITUARY.

HENDERSON B. OWEN.

Henderson B. Owen, a newspaper man in this city since the late sixties, died after a brief illness yesterday at his home, 481 Central Ave., Jersey City Heights. Mr. Owen, who was fifty-four years old, was born in a suburb of Belfast, Ireland. He was graduated at an early age from Queen's College, Belfast, and then attended the College of Physicians and Surgeons, Dublin, completing his course. Coming to this country soon afterward with the intention of following his profession of medicine, he changed his mind, and took up newspaper work. He accepted an editorial position with Stout's News Agency, which was organized in 1862.

When it was succeeded in 1868 by the agency of C. A. O'Rourke, Mr. Owen retained his place with the latter until he went to "The Evening World."

He left "The Evening World" to become the night editor of "The Mercury," his next work was for the local bureau of the United Press, and when that organization went out of existence Mr. Owen organized the local agency for the Western Associated Press, the latter having established connections in this city.

When the New-York City News Association was organized in 1885, Mr. Owen entered its employ and remained continuously with it until ten days ago, when he became ill.

While in college in Ireland Mr. Owen held almost all his college's athletic records. In this country he did little in athletics, but was known by all his friends as a great swimmer. He thought nothing of a three or four mile swim, and several times swam from the Battery to Coney Island. A widow, two sons and a daughter survive him.

HOME NEWS.

PROMINENT ARRIVALS AT THE HOTELS.

EARLINGTON—Major John L. Kulp, U. S. A.; Rufus H. King, of Albany, and General Austin Lathrop, ex-State Superintendent of Prisons, of Cornwall, West City-avenue.

WINDHAM—Major John L. Kulp, U. S. A.; Rufus H. King, of Albany, and General Austin Lathrop, ex-State Superintendent of Prisons, of Cornwall, West City-avenue.

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James McCreery & Co.

SALE OF MUSLIN UNDERWEAR.

2d Floor.

Night Dresses.

Cambric, trimmed with embroidery. 75c.

Cambric and Nainsook, trimmed with embroidery and lace. 95c., \$1.25, 1.50, 1.75 and 1.95.

Chemises. Trimmed with lace and embroidery. 75c., 95c., \$1.25 and 1.50.

Corset Covers. 50c., 75c., 95c., \$1.25 and 1.50.

Drawers. Cambric, trimmed with embroidery or lace. 50c.

Cambric and Nainsook, trimmed with embroideries and laces. 75c., 95c., \$1.25