

## PARTLY KNOCKED OUT

Decision Rendered in the Income Tax Cases.

### THE SUPREME COURT DIVIDED.

The Law Valid, Except Regarding the Incomes Derived From Rents and From State and Municipal Bonds, on Which Points the Decisions Were That the Tax Was Unconstitutional.

WASHINGTON, April 9.—After almost a month of deliberation the United States supreme court rendered its decision yesterday in the income tax cases, deciding by a divided court the law to be valid, except the incomes derived from rents and from state and municipal bonds, on which points the decision was that the tax was unconstitutional.

There was only one member of the bench absent—Justice Jackson—who has not been able to attend upon the court since last fall, and who has not participated in the consideration of the case in any way. It is to his absence that the even division of the court on the majority of the propositions involved in the case is due. If he had been present, such a result would have been impossible, and the opinion would have included a decision of all the points involved instead of only the two in regard to incomes derived from rents and municipal and state bonds.

Chief Justice Fuller read the decision of the court, carefully reviewing the case of Charles Pollock vs. the Farmers' Loan and Trust company and others. This was the first in order of the cases against the trust companies, and the conclusion reached in it apply also to the case of Hyde vs. the Continental Trust company, as the questions at issue are the same in both cases. The chief justice read it with great rapidity, but his voice was at all times clear and distinct, and the lawyers present who had familiarized themselves with the cases had little or no difficulty in following him. The delivery of the opinion consumed an hour's time, and all present gave the closest attention.

Justices Fields, White and Harlan then read dissenting opinions, each of which were very lengthy. The effect of all the opinions delivered is to show that the court was unanimous in the opinion that the law is unconstitutional as to municipal and state bonds, that Chief Justice Fuller and Justices Field, Brewer, Brown and Shiras held it to be invalid on incomes derived from rents and that Justices Harlan and White dissented from this opinion as to rents. It is impossible to state the exact division as to the validity of the other parts of the law further than was disclosed by the proceedings.

It appears quite clear that Chief Justice Fuller and Justices Harlan and White voted to sustain the other parts of the law, and the best opinion obtainable is that Justice Brown stood with them in this opinion, which would leave Justices Field, Gray, Brewer and Shiras as the opponents of the law as a whole.

### TALK WITH TREASURY OFFICIALS.

They Are Dispirited Over the Supreme Court's Decision.

WASHINGTON, April 9.—Treasury officials are greatly dispirited over the supreme court's decision in the income tax case, and while admitting that they have no reliable data upon which to form an accurate estimate, they express the belief that the net result of the decision will be a loss of at least 50 per cent in the receipts from incomes. In some cities the loss will be far greater than this, notably in the city of Washington, where the loss is expected to reach 75 per cent. Washington, however, is exceptionally a renting city.

The proportion of rented houses in other cities of the country also is very large. In 1890, the rented houses in New York city was 94 per cent of the whole. In Boston it was 81 per cent; in Brooklyn, 81, in Cincinnati, 80, and in Jersey City, 81. In the other large cities the percentages range down to 58 at Rochester. In New York city there were 292,956 rented houses; in Philadelphia, 157,803; in Chicago, 156,566; in Brooklyn, 139,040. The total number of rented houses in the United States in 1890 was 1,120,487, which during the last five years has undoubtedly increased very materially. Dwellings, however, represent only a small part of the capital invested in buildings of every character which produce enormous rentals.

Comparatively little was expected from interest on state, county and municipal bonds, but the total loss, it is thought, will not fall short of \$15,000,000 or \$20,000,000 for the first year, and this loss is expected to increase rather than to diminish in succeeding years should the law remain unrepealed. The loss of this revenue, however, is not the only cause of regret among the officials. The fact that the court was evenly divided on the main constitutional question, it is expected will result in almost endless litigation, thus very materially adding to the expense of collecting the tax.

Nevertheless, the internal revenue officials will proceed at once to prepare supplemental regulations to conform to yesterday's decision, and from now on until next Monday, when the time expires within which returns may be made, any returns in which incomes from rents or bonds are deducted, will be regarded as a full compliance with the law. Persons who have already made their returns and paid the tax will be advised of the change in the regulations, and as soon as possible the proportionate amounts of tax paid by each

on rents and bonds will be refunded to them under the general law, which authorizes the commissioner of internal revenue to refund taxes wrongfully collected.

Attorney General Olney was much surprised at that part of the decision which exempts rents under the income tax. As to the section of the act relating to bonds, the attorney general rather expected an adverse decision, but he regards the action of the court on the rent proposition as having been taken on technicalities, which he believes will not stand the test of time, and can not remain the permanent law of the land. On all other points the government, he believes, has no serious cause for complaint.

It is universally regretted that there was not a full bench to hear the case, and should Justice Jackson resign, there is very good reason to believe his successor would almost certainly be favorable to the law, in which event another test case very soon would be brought to the court for determination.

### No Extra Session of Congress.

WASHINGTON, April 9.—The president on being asked whether in view of the supreme court on the income tax law, if 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 unless that there was an unexpected change in conditions he had no idea that congress would meet again before the time appointed for its regular session.

### COMBINED SAND AND SNOWSTORM.

Railroad Traffic Delayed in Western Kansas and Eastern Colorado.

KANSAS CITY, April 9.—The railroads have been battling with a new enemy in western Kansas and eastern Colorado since last Friday night. It was a combination sand and snowstorm, which swept over these regions, completely demoralizing train schedules and causing serious inconvenience and discomfort to travelers. The flakes of snow and particles of sand mingled and were driven across the prairies at a terrific speed by the gale, which blew incessantly for two days.

There was no loss of human life because the storm was not accompanied by the usual degree of cold, but many cattle and horses in western Kansas are reported to have been suffocated by the swirling clouds of sand. The sand and snow piled up the railroad cuts and buried the tracks. The snow melted and the sand settled down in a hard unyielding mass. Rotary snowplows and all the modern mechanical appliances for battling with snowdrifts were useless against this new enemy and the railroad companies were compelled to engage men with picks and shovels to remove the sand from the track.

The work was begun while the gale was still in progress, and the suffering of the workmen is said to have been intense. The particles of sand driven by a 60-mile-an-hour wind cut through the clothes of the men and perforated their skin like knives. A few hours' work was all that a man could stand without seeking shelter from the blinding, suffocating storm of sand.

On board the belated trains the condition of the traveler was not much better. Every door and window was kept closed to shut out the sand, yet it sifted in persistently until the floors of the cars were covered and everything was gritty to the touch. The air in the cars became hot and stifling and the passengers in several instances were compelled to go without food.

The first train since Friday to reach this city from Denver, except the Burlington train, was the Missouri Pacific train, which arrived yesterday. The Burlington tracks were outside of the storm belt and its train schedule was not affected. The Santa Fe's Colorado train arrived last night after a protracted battle with sand and snowdrifts. The Union Pacific did not bring in a single train from Denver until 5 o'clock yesterday evening, when their overland reached Union depot. The train was held in Denver until a cut near Cedar Point, Kan., which was filled with a drift of sand for a distance of 25 feet, was cleaned out.

### AN INHUMAN ACT.

Boy Beaten to Death With a Club by His Father.

CALDWELL, O., April 9.—News of a horrible murder has just been received here from the eastern part of the county, in which a son met death at the hands of his father. Sunday John Stevens, aged about 40 years, discovered that his son Frank was in possession of \$2, which he demanded.

The boy refused, and, it is said, his father then beat him to death over the head with a large club. Stevens has a temper that is uncontrollable. The boy's head was beaten to a jelly. Prosecuting Attorney Morris has gone to the scene. Stevens will be arrested as soon as found.

### Wanted in Pennsylvania.

PORTLAND, Ind., April 9.—F. M. Neely was arrested near Pennville last evening and brought to this city to jail. Neely's arrest was made on advice from Clarion, Pa., where he is said to be wanted for forgery and embezzlement. He will be held to await the arrival of an officer with the necessary papers.

## FIGHTING THE REBELS

Several More Skirmishes Take Place in Cuba.

### THE GOVERNMENT TROOPS WIN.

This Report Comes Direct From Havana and Is Probably From a Government Source or Under the Government's Espionage—Some Startling News Reaches New York by Steamer.

HAVANA, April 9.—Brigadier General Castelli, who recently arrived here with reinforcements from Spain, has left Havana for the interior. In an omnibus, which arrived from San Francisco recently, the police captured 10 persons armed with revolvers and carrying a banner. They turned out to be an insurgent group which was going to unite with others for the purpose of making an attempt to capture Apoderate by assault.

Arms and ammunition have been found in the quarters occupied by a fireman in the barracks of the civil guard. Twelve of the latter have been committed to the Castle Cubana.

The government troops have defeated a hundred rebels commanded by Holguin, one of the rebels being killed and four wounded.

General Salcedo defeated 200 rebels commanded by Munoz and Tamayo at a place called Moscovnes. Eight of the rebels were killed. In the flight of the remainder they left their camp equipage and horses behind and retreated to the mountains in the direction of Cauio. On the government side one soldier was killed and three wounded.

The military judge has committed 10 persons charged with being implicated in the political disturbances. General Salcedo has urgently requested the government to supply arms to volunteers who have offered their services in defense of the towns.

A band of 180 rebels recently attacked the telegraph station at San Leandro de Cuba with the intention of destroying the telegraph line. A detachment of troops was sent to the scene of the disturbance and firing followed between the soldiers and the rebels. Among the killed is believed to be Rabi, the leader of the rebels. Rebels who have been crossing the plain of La Guira have been asking for medicine and surgical appliances with which to care for their wounded.

### BRITISH SHIP RUN ASHORE.

Her Captain Murdered by a Party of Cubans on Board the Vessel.

NEW YORK, April 9.—The Ward line steamer City of Washington, which left Havana April 4, arrived in port yesterday. One of the officers stated that a rumor was current in Havana prior to the sailing of the steamer that a British ship carrying a band of insurgents had been run ashore off Cape Maysi and the captain had been murdered.

In detail, the story was that a Spanish gunboat 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 supposed rebels murdered him and ran the vessel ashore.

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

### Cuban Advances to Spain.

MADRID, April 9.—Advices from Cuba are to the effect that a Spanish column has reached Guimaro without opposition. Other columns are pursuing four small rebel bands near Puerto Del Pandre, Holguin and Las Lunas. The forces of General Lachambre had a brush with some insurgents, routing them and killing their leader. The rebels sustained a heavy loss. Two of the Spanish forces were killed and a few wounded.

### NELLIE BLY,

A Famous Newspaper Writer, Is to Wed an Aged Lawyer.

CHICAGO, April 9.—Rumor and speculation were rife at the Auditorium Sunday night, owing to the publication of the issuance of a marriage license to Robert Seaman and Elizabeth Cochran.

The reason was that two guests of the hotel bore those names. For two weeks Robert Seaman, a New York attorney, has been at the house, and one of the prominent guests, since her arrival in Chicago, is Elizabeth Cochran, who is better known to the public as "Nellie Bly."

According to the records in the county clerk's office, Mr. Seaman's age is 68, and Miss Cochran's is specified as "legal." Mr. Seaman left for New York late Sunday afternoon and Nellie Bly was not to be seen.

### Ex-Governor Kemper Dead.

CHARLOTTESVILLE, Va., April 9.—Ex-Governor James L. Kemper of Virginia died yesterday at his home near Gordonsville, Va., aged 72 years. He was a brigadier commander in the Confederate army during the late war.

### Child Burned to Death.

WASHINGTON, Ind., April 9.—Yesterday, while Mrs. Samuel Arms of Reeves township was boiling soap near the house the clothing of her 3-year-old daughter caught fire and burned the child to death.

### Kicked by a Cow.

TIPPIN, O., April 9.—Little Lucille, the 3-year-old daughter of Professor and Mrs. J. W. Zeis, was violently kicked in the stomach and face by a cow and very seriously if not fatally injured.

## TOO MUCH SUGAR.

Over Four Times as Much Produced as Is Being Consumed.

WASHINGTON, April 9.—Sir Julian Pauncefote, the British ambassador, has furnished to the department of state a copy of a circular issued by the West India committee of London concerning sugar production. The ambassador explains that it is not to be regarded as an expression of opinion by his government but of the committee's views.

The circular calls attention to the fact that the sugar industry, beet, as well as cane, is passing through a crisis of the most serious description and expresses the hope that in attempting to provide a remedy the various governments should avoid taking any steps which may aggravate the crisis instead of relieving it.

It is shown that while the production is increasing at the rate of a millions tons per annum, the consumption grows slowly at the rate of only 350,000 tons per annum. Naturally prices are depressed, and the bounty system is ascribed as the cause of this state of affairs.

Therefore it advises the entire abolition of the bounty and the stimulation of consumption by the reduction of the duties levied on sugar, which are excessive in Europe and prevent the people as a whole from using sugar.

### WASHED OUT.

Switch Engine Wrecked by the Bursting of a Canal Bank.

AKRON, O., April 9.—High water caused a portion of the bank of the old Ohio and Pennsylvania canal, which for a long distance runs along a hillside, 12 feet high, in the northeast portion of the city, to give way early yesterday morning. The water rushed into the valley, carrying everything before it. Fortunately, no tenanted buildings came in its path, but the tracks of the valley railway and the Walsh Babcock electric railway were washed out.

Shortly afterward a valley switch engine crashed into the gully made by the torrent. Charles Kourad, engineer, was badly hurt, three ribs being broken. John Dailey, his fireman, escaped with several bruises and slight cuts.

The gates were closed in time to prevent the draining of the canal. The water found its exit in the Little Cuyahoga river.

### WAS WELL KNOWN.

An Aged Lady Dies at Her Home in Ridgeville, Ind.

RIDGEVILLE, Ind., April 9.—Grandmother Elizabeth Wood, aged 94, is dead. She was a pioneer, having settled here when the country was a howling wilderness. She was the oldest member of the Woman's Relief Corps in the department of Indiana. She sent four sons to the late war. Two of them died from wounds and two returned wounded, while two other sons were massacred by the Sioux in Minnesota. Her husband, Samuel Wood, was a soldier of the war of 1812, while his father was a soldier of the revolution.

### SLOWLY STARVING.

Such Is Said to Be Lawrence Meehan's Condition.

WASHINGTON, Ind., April 9.—Lawrence Meehan, a bachelor, aged 61, living eight miles east of this city, is slowly starving himself to death. At the January term of court he was defeated in a suit by a man named Dickerson, and ever since the old gentleman has been brooding over the matter until his mind has become unbalanced.

Since March 1 he has steadily refused to eat anything and can now be termed a living skeleton. During this long time nothing but a little water has passed his lips.

### Celebrated Case.

HUNTINGTON, W. Va., April 9.—A celebrated case has been docketed in the circuit court by Barrister Ed Doolittle that has been in litigation for 20 years, and which comes from Wayne county. There is scarcely a lawyer of prominence in this part of the state that has not been employed on one side or the other. Its title is Joseph Keyser against John Lockwood. When brought first it was tried by the old county court of Wayne.

### After the Chicora's Wreckage.

LAPORTE, Ind., April 9.—The tug Tramp sailed from Michigan City yesterday to begin the search for the bodies and wreckage of the steamer Chicora. Sunday a large refrigerator, which was fully identified as belonging to the lost vessel's equipment, was found on the edge of an ice floe 15 miles out of port. The refrigerator contained a quantity of canned goods and other edibles.

### Must Prove It.

TERRE HAUTE, Ind., April 9.—Rev. R. V. Hunter, the leading spirit of the newly organized federation here, has been summoned before the grand jury. In a sermon Sunday night he said the police and police commissioners were getting bribes from the gamblers to be allowed to run. The grand jury wants specifications.

### Store Robbed by a Tramp.

BROWNSTOWN, Ind., April 9.—A tramp broke into the general merchandise store of Joseph L. Goss, securing a considerable amount of goods. The tramp was arrested by Marshal Hetter a few minutes afterward and lodged in jail.

### Young Man Shoots Himself.

HEPHIZBAH, Ga., April 9.—Grief over the death of a sister caused Elisha Wiswell, a young man just of age, to commit suicide yesterday morning by shooting a pistol ball through his heart. The family are from Illinois and recently came here.

## FIRE DAMP DISASTER.

Twenty-One People Killed in a Washington Mine.

### ONLY TWO MADE THEIR ESCAPE.

The Disaster Occurred in the Blue Canon Coal Mine on Lake Whatcom, Seven Miles From New Whatcom—Two Dead Bodies Recovered but the Nineteen Others That Perished Are in the Mine.

TACOMA, April 9.—A Leader special from New Whatcom says: An explosion of fire damp in Blue Canon coal mine on Lake Whatcom yesterday afternoon killed 21 men. W. A. Tolford came from the mine. He was at the bunkers when the explosion occurred. He went to the incline and found James Kearns at the mouth of the shaft nearly dead with exhaustion. Kearns said all in the mine were dead. He had carried Ben Morgan as far as he was able and then left him. Morgan he thought was dead. Kearns and Gellum were the only ones who had escaped out of 23 men who were at work.

Tom Valentine and J. O. Anderson were in the incline, and they escaped. At the switch gateway, 800 feet from the mouth of the tunnel, Eckland and Tolford found the body of George Roberts, and beyond were 30 loaded cars, which had been blown off the track. They next found the body of Ben Morgan, who was dropped by Kearns. They were unable to go beyond Room 21, 500 feet from the angle of the tunnel and gateway. Their safety lamps went out and the gas drove them back. In Room 21 they found the bodies of Thomas Conlin and James Kirby. It is supposed that in addition to the four found 19 perished. The gas was so thick that the rescuing party was able to stay only for a few minutes.

The missing men with families are: D. Y. Jones, superintendent; James Kirby, Andrew Anderson, James McAndrew, Charles Silverman, Mike Zeiliski.

The single men are: Lucius Latka, E. P. Chase, Thomas Conklin, George Roberts, Ben Morgan, John Williams, Alex Henderson, William Evans, Isaac Johnson, William Lyster, Charles Hamburg, Samuel Olson, J. A. Morgan, Martin Blum.

Safety lamps were used everywhere in the gateway. The tunnel is 800 feet long and the gateway 1,000 feet long and has 26 rooms opening from it. The fans were kept running all the time and the cause of the explosion is unknown.

The Blue Canon mine is the property of the Blue Canon Coal and Mining company, composed of M. E. Downs, A. E. Houser and several Montana capitalists. It was opened in 1891 by J. F. Wardner, who sold it to its present owners. The company had spent much money in opening the mine and had just got it into a paying condition.

### CHINESE DISSATISFIED.

Those on Formosa Think They Have Been Deserted by Their Government.

LONDON, April 9.—The correspondent of The Times at Hong-Kong says that the Chinese on the island of Formosa are dissatisfied, thinking that their exemption from the armistice indicates that they have been deserted by the Pekin authorities, and foreigners on that island believe the Japanese would be welcomed after a slight resistance. Foreign trade is at a standstill. There is great fear at Canton as the prospect of an attack by the Japanese.

YOKOHAMA, April 9.—Native papers state that the peace negotiations are likely to be concluded this week. Seven of the eight conditions imposed on China by Japan have already been settled.

Cholera is spreading, cases being reported from several ports and the outlook is considered serious.

### Cholera Among Japanese Troops.

LONDON, April 9.—The Times publishes a dispatch from Kobe saying that it is reported there that cholera has broken out among the Japanese troops at the Pescadore island. It is said that 400 cases of cholera have occurred, and that of this number 100 persons have died.

### WOULD GO IT ALONE.

Pettigrew Doesn't Expect England to Join In.

WASHINGTON, April 9.—Senator Pettigrew of South Dakota, accompanied by his wife, will leave this country on Wednesday for Europe, expecting to be absent until July. The senator is still of the opinion that the proposed international monetary conference will accomplish nothing, because the attitude of England will be opposed to a change.

"It is," he said, "like inviting the chicken to come down and hold a conference with the fox, to ask England to consent to a change in the monetary standard. England is a creditor nation, and it can not be expected that she will voluntarily agree to accept half the amount due her for the whole sum. We will demand the pound of flesh. I do not only not expect the conference to accomplish desirable results, but I think it a mistake for this country to have manifested any desire for such a meeting. I am one of those who believe there is a big advantage to be gained by the United States in alone inaugurating a policy of free coinage of silver, and I fear the effect of the conference, if one is held, will be to dull interest in the question and thus injure the cause here."