

THE NEWS.

The town of Dorchester, in Clarke county, Wis., was swept by fire. A Chicago syndicate is negotiating for 100,000 acres of land in Montgomery county, G. I., on which colonists from the West intend to settle.

The prisoners in the jail at Roswell, N. M., overpowered jailer Tallafiero and locked him up and escaped. The dead bodies of a man and woman were found on the road near St. Louis, all indications pointing to a murder and suicide.

The Susquehanna River is falling, and 150,000 feet of logs are now in the West Branch booms, ready to be sent to tide-water markets. Two more outlaws were killed in a battle between the Dover train robbers and United States marshals, near Hennessy, O. T.

A furious southeasterly storm prevailed along the South Jersey coast, with very high tides at Cape May. The Maryland Conference of the Methodist Protestant Church, at Alexandria, discussed Japanese mission.

The spring session of the Carlisle Presbytery was opened in the First Presbyterian Church at Waynesboro. It was decided that the fall session be held at Mercersburg, Pa.

EXPLODED IN HIS POCKET.

A Three-Year Old Boy Fatally Injured by a Can of Powder. Benjamin Lafayette Wagoner's 3-year-old son, was frightfully injured at their home in Akron, Ohio, by the explosion of a can of powder in his pocket.

WAR RUMORS IN SAMOA.

Rebels Expected to Move at the Close of the Wet Season. Advice from Samoa dated March 27, say there are many rumors of war. The general belief is that when the wet season ends the rebels will move.

PART ILLEGAL.

Decision of the Supreme Bench in Income Cases.

2 SECTIONS TURNED DOWN.

These Relate to Incomes Derived from Rent, State, County and Municipal Bonds—There Was Great Interest in the Decision.

Not since the days when great political questions were before the Supreme Court has there been such public interest displayed as with reference to the income-tax decision. The court-room was crowded a most literally to suffocation with lawyers, politicians, and public officials.

THE TAXATION OF INCOME.

But while the court by its equal division upon the other questions involved fails to pronounce unconstitutional the other provisions for taxing incomes, the effect cannot fail to work very disastrously to the effective working of the measure. This is fully recognized at the treasury, where it was said that perhaps it would have been better if the court by affirmative action had thrown out the whole law.

TEXT OF THE DECISION.

The anxious awaited decision of the United States Supreme Court in the income-tax suit was rendered by Chief Justice Fuller. The court divided the purposes of the law so far as it taxed incomes derived from rents and also from State, county and municipal bonds. By a tie vote of the court the law was sustained in other respects.

The court's opinion was as follows: In Charles Pollock vs. the Farmer's Loan and Trust Company et al.

It is established: First—That by the constitution federal taxation is divided into two great classes—direct taxes and duties, imposts and excises.

Second—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.

Third—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.

Fourth—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.

Fifth—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.

Sixth—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 August 15, 1874.

Seventh—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.

Eighth—That by no previous decision of this court has this question been adjudicated to the contrary of the conclusions now announced.

Ninth—That so much of the act of August 15, 1874, as attempts to impose a tax upon the rent or income of real estate without apportionment is invalid.

Tenth—That the act of August 15, 1874, is invalid so far as it attempts to levy a tax upon the income de-

ived 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 subject of federal taxation, nor is the income derived from State, county and municipal securities, since taxation on the latter is 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.

OTHER QUESTIONS INVOLVED. Upon each of the other questions argued at the bar, to wit: First, whether the void provisions as to rents and income from real estate invalidate the whole act; second, whether as to the income from personal property as such the act is unconstitutional; and 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 justices who heard the argument are equally divided and, therefore, no opinion is expressed.

THE RESULT. 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 rents and income of real estate and that which it holds of municipal and State bonds.

The decision was also adverse to the part of the law as repugnant to the constitution. On the other points the court was divided and, therefore, no opinion could be given.

PRESENT TAX RATE ACT.

The Chief Justice quoted various Supreme Court decisions and sought to show that while the question had been before the court the question had only been considered as applying to the question at issue in the particular cases. Coming down to the present tariff act, he said that the law was passed in a time of profound peace, and it was to be taken as evidence that Congress had sought in this matter to form a precedent for a departure from established lines, and it therefore became important to inquire into the circumstances with some attention to detail, and for the purpose of comparison he went back to the enactment of an income tax during the civil war. He quoted from the decision in the Springer case, giving a history of the case and devoting much attention to it, as he said it was upon this case that the defense had apparently relied upon more generally than upon any other precedent. It is, he said, conceded in all the cases from Hylton to Springer that taxes on land are direct taxes, while in some of them it is determined that taxes on rent derived from lands are indirect taxes. Was there, he asked any distinction between a tax on the land and the income derived from the land?

WHAT IS LAND? What, in other words, was the land but the profit on it? The name of the tax is unimportant and the court had been unable to see any distinction. He closed this part of the opinion by saying the court had reached the conclusion that the tax on rents was invalid.

The Chief Justice then took up the question of the taxation of municipal and State bonds. The decision was also adverse to this part of the law as repugnant to the constitution.

On the other points the court was divided and therefore no opinion could be given.

MANY OPINIONS REVIEWED.

The announcement of the conclusions of the court was preceded by a review of the 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 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 12:15 and concluded at 1:05. He was followed by Justice Field, who read the first dissenting opinion, speaking in a low tone that contrasted noticeably with the loud delivery of the Chief Justice.

SHIPPING FROZEN MILK.

Growth of a New Enterprise in Norway and England.

The Department of Trade and Commerce at Ottawa has received from E. Sonton, commercial agent of the Dominion of Canada in Christiania, Norway, an account of the new enterprise of shipping frozen milk to England. Mr. Sonton says that about a year ago a man having a farm about three miles from Gotteberg, tried the experiment of sending a small quantity of frozen milk to England, and it proved so successful that he extended the process, formed a company with a large capital, transferred a creamery into a freezer and factory for preparing the milk, and has now made arrangements for taking milk all the year round from farmers in his neighborhood in such large quantities as will insure the company delivering 50 tons a week of frozen milk to Manchester, Birmingham, New Castle, Leeds, Hull and London.

It is also proposed to establish freezers in Ireland. The process, as described by Mr. Sonton, consists in scalding the fresh milk, then freezing it by chemical process. About 500 pounds of the frozen milk are placed in a barrel made of white pine, and 500 pounds of unfermented milk added. The barrel is filled up very full so that there may be no churning in transit, and the milk, it is said, will keep sweet and good for a month.

SEVEN FIREMEN BURIED.

Some of Them Were Injured Severely at a Pittsburg Fire, but None Will Die.

During the progress of a fire in the Black Diamond Steel Works, Pittsburg, the roof of a small building fell in, burying seven firemen. After a great deal of work they were released. While some of them were severely injured, none will die. The fire was confined to one department and only 100 men are thrown out of work. The loss is \$2,000.

WITHOUT WARNING.

Seven Killed in Collapsed Buildings at Wheeling, W. Va.

TWO BLOCKS ARE WRECKED.

A Four-Story Warehouse Condemned Years Ago as Unsafe, Was First to Fall—Fire Among the Ruins.

A confused mass of brick, broken timbers and stones, marks the spot in the heart of the business part of Wheeling, W. Va., where previous stood two handsome business blocks for the wrecking of which somebody will be held responsible. Underneath the ruins somewhere lie the remains of five human beings, who, with two others, were caught, when without a moment's warning, one of the buildings collapsed, carrying with it a second and partially wrecking another.

Of the two bodies that have been recovered one is that of the Very Reverend Father H. F. Parker, Vicar General of the Catholic diocese of Wheeling. The other body is that of Benjamin Pritchard, an iron merchant of Beckhannon, W. Va., who was in one of the buildings at the time of the disaster.

In some respects the disaster was a remarkable one and is one of the most horrible that ever occurred in Wheeling. The building that fell first was the four-story structure of T. T. Hutchinson & Co., at 122 Main Street, dealers in hardware. It was condemned four or five years ago as unsafe. At that time Mr. Hutchinson was remodeling the building and the Chief of the Fire Department and the Mayor protested against the progress of the work, declaring that the walls were weak. Mr. Hutchinson went before the City Council, protesting against official interference with his improvement, and was permitted by that body to proceed.

The result came when, with a terrible crash and without a moment's warning the building collapsed. The structure stood upon the corner of an alley, upon the opposite side of which was the wholesale millinery establishment of A. M. Rice & Co. Against the latter building the great mass fell, crushing in the side and almost totally wrecking it. Immediately adjoining the Hutchinson building was the new five-story brick structure of W. H. Chapman & Son, which was nearing completion, and which was dragged down with the Hutchinson building, not one brick being left on another. The alley was completely filled, and the firemen's rescuing party had all they could do to keep the smoldering fires from breaking out and licking up what remains.

To the people in the Hutchinson building the crash came without warning. How many of them escaped can only be conjectured when the condition of the debris is taken into consideration. Benjamin Pritchard, one of the men killed, was in the Hutchinson building making purchases when the crash came. His body was afterward found lying across that of Ford, who, strange to say, was only slightly injured. It is supposed that the others who were in the building were instantly killed. At the time the Hutchinson building fell across the alley filling it with debris. Rev. Father Parker had just turned into the thoroughfare when he was crushed to death instantly. Harry Cowi, a Western Union messenger boy, and the backman, Wincher, were caught in a similar manner. When Father Parker's body was found it was in an upright position and crushed against the Rice building about fifteen feet from the entrance to the alley.

The loss on the buildings and contents will probably reach \$200,000, partly covered by insurance. ROBBERIES GOT \$16,850. Bold Highwaymen Operate near Cripple Creek, Col.

The mail and express wagon which connects with the Midland Railroad at Grassy, was boarded about two miles from Cripple Creek by two men who overpowered the driver, Robert Smith, secured an express package containing \$16,000 and another package containing \$850 and then escaped on horseback.

The hold-up took place about 9:30 o'clock on the summit of Tenderfoot Hill, on the highway between Cripple Creek and Grassy, a station on the Midland Terminal Railroad. The mail and express wagon was en route from Grassy to Cripple Creek with the matter received at Grassy on the morning train from Denver and Colorado Springs. Two men sitting beside the road ahead of Smith, asking for a ride, had drawn up their team and one of the men climbed up to the seat beside him, while the other mounted the baggage bench.

As soon as Smith started to drive on the main road he struck him on the head several times with a revolver. The blow staggered but did not stun him. The man on the seat with him also drew a revolver and leveling it at him commanded him to get down, walk to the heads of the horses and hold their bridles. He complied, and while he was covered with their guns they ripped open and rifled the mail and express pouches. After securing \$6,000, which was being shipped to the Cripple Creek national bank and several other valuable packages, they unhitched the two leading horses and mounted them and rode off rapidly into the mountains.

VILLAGES WIPED OUT.

Floods Cause Great Loss of Life in Hungary.

Floods in Hungary are increasing. Two more villages near Fennin, in Slavonia, have disappeared beneath the rising waters of the Danube. Many of the inhabitants of the villages were drowned. The others were rescued in boats.

At Semlin, which is on the right bank of the Danube, three miles northwest of Belgrade, Serbia, a number of Servians tried to cut the dike protecting the Hungarian shore in order to save Belgrade from being inundated. Happily a Hungarian guard frustrated the attempt.

CABLE SPARKS.

CHOLERA has appeared in the province of Podoli, Russia. An association has been formed in Germany to protect the gold standard of the country.

IREK WADDELL, the American who was shot in Paris a few days ago by Thomas O'Brien, the noted bunco-steerer, is dead. There was heavy fighting in the Molokand Pass between the British troops and the natives under Umra Khan, the invader of Chitral.

A Spanish warship is reported to have fired upon a British steamer off Cape Mayal, Cuba, and to have sent officers on board to search the vessel.

ENOR DE LOZOS, the new Spanish minister to the United States, and Marshal de Campos the new Governor-General of Cuba, have sailed for Havana. The bill suspending for a year from June 1 the export duties on sugar from the Dutch East Indies have been adopted by the States-General of Holland.

The peace negotiations between China and Japan, which was broken off when the attempt was made on the life of Li Hung Chang, have been renewed. A new German ironclad was launched at Kiel and christened *Eriz* by Emperor William. This is the vessel which it was reported was to be named Bismarck.

Prince Bismarck stood the fatigue of last week's receptions remarkably well, and though in good health he will take a long rest before seeing more visitors. It is doubtfully known that the Cuban insurgent leader Maceo has landed on the eastern end of Cuba, with twenty-one others. They ran a vessel ashore in order to reach land.

The new Venezuelan ministry appears to be desirous of a pacific solution of the incident between Venezuela and France and Belgium, arising from the comments of the representatives of the latter two countries on Venezuela's treatment of foreign claims.

WORK AND WORKERS.

Work has been begun on a 10-story hotel building on the site of the old capitol at Atlanta, Ga. The Globe Iron Works Co., at Cleveland, have restored to their employees the 10 per cent. deducted from their wages over a year ago.

The Easton Car and Manufacturing Company, at Huntington, W. Va., after being idle several months, will resume work with 1,200 men. Two hundred men are preparing the plant for operation. About 150 press feeders' helpers and job pressmen, employed in the various job printing offices in Detroit, quit work. The men had made a demand for an increase in wages, which was refused by their employers. All the larger offices are affected.

The Ohio miners, at Columbus authorized the sending of a despatch to the striking miners at Pittsburg, urging them to stand for the demand made, and promising aid. A resolution authorizing a conference with the coal pool, with a view to preventing strikes, was adopted.

M. HATFIELD and Henry Shiras were elected President and Vice-President respectively by the Ohio Mine Convention, in session at Columbus. The Convention agreed to submit the whole question of wage scale for the ensuing year to the State officers, if being deemed unwise to attempt to fix a scale now.

The Haverzeyer sugar refinery, in Williamsburg, Brooklyn, was closed down, throwing 4,000 employees out of work. President Haverzeyer said that the shut-down was for the purpose of repairs and would only last a few days. Another official said it was owing to the surplus of sugar on the market.

The American Sugar Refining Company will begin the manufacture of spirits in the fall. Treasurer John E. Searle, Jr., said that the reason for this new departure was that the company had to dispose of a low grade syrup, which was a by-product of the refining process. A discriminating duty in France prevented shipment of this syrup, and so the company proposes to distill it. The alcohol obtained is to be sold in England.

THE TERMS OF PEACE.

Japan's Demands Made Known Through Official Sources.

An authoritative statement of the terms of peace being negotiated between Japan and China has been secured from official sources. The statement is made in order to clear up such misapprehension arising from speculation as to the terms of peace. They are five in number, as follows: First—Independence of Corea.

Second—Permanent cession of the Island of Formosa to Japan.

Third—Indemnity of 330,000,000 taels (Chinese coin worth \$1.33).

Fourth—Permanent occupation of Port Arthur and the immediate contiguous territory.

Fifth—A new Japan-China treaty opening the interior of China to commerce.

The fifth term as to a new treaty includes various trade features, such as free access of Chinese rivers. There is no demand for territory on the mainland outside of Port Arthur and its contiguous surroundings.

ROBBERS FIGHT WITH FIRE.

An Exciting Chase After the Rock Island Train Gang is Cut Short.

The Rock Island train robbers are now in the Gless Mountain region and have set the prairie on fire behind them in order to baffie their pursuers. There being a high wind the fire has covered an immense area of territory and the marshmen's posse cannot advance.

Governor Holcomb has signed the law passed by the Nebraska Legislature appropriating \$200,000 for the purchase of seed grain and food for the drought-stricken farmers of the State, and it becomes immediately operative. A SHAM battle to commemorate the victory of the Mexicans over the French at Puebla in 1867, was given at Mexican City, when 5,000 troops participated and 5,000 people saw the spectacle. General Escobedo who captured Maximilian, was decorated.

PENNSYLVANIA ITEMS.

Epitome of News Gleaned From Various Parts of the State.

Diphtheria has again broken out in Oley, and a two-year-old child of Daniel Rothenberger has died from the disease. There are six other children in the family, all of whom are ill with diphtheria. Some three months ago there was an epidemic in that village which resulted in sixteen deaths, six of which were in one family.

The widow of Daniel Bittling, of Maxatawby Township, has brought an action against the township for \$10,000 damages by reason of the death of her husband on the 29th of November last. Her husband was driving over a bridge on his way home at night when he fell over the side of the bridge with his team and was killed. It is claimed that the accident was due to the neglect of the county to provide a guard at the side of the bridge.

Damage suits were instituted at Norristown by property owners against a street railway company, and by two youths for false arrest against the Reading Railroad. The oil excitement at Pittsburg continues unabated, and the Standard put up the price 15 cents a barrel.

Near Wilkes-Barre, young Eimer Metz was shot dead by a play-mate, Charles Bargrave. Congressman "Jack" Robinson was made defendant in a libel suit at Media by ex-Mayor Coner of Chester.

By order of the Court at Reading an ancient mortgage of nine thousand pounds, recorded against the Hopewell furnace estate which included in Berks and partly in Chester counties, was satisfied. The mortgage was given ninety-five years ago by Thomas Buckley and Daniel Buckley and Thomas and Matthew Brooks to Benjamin Marks. In looking up the title to some property which formed part of an estate it was found that this had never been satisfied and proceedings were accordingly taken to clear the title.

A wreck occurred at Hazle Creek Junction about a mile north of Weatherly. A Dea ware, Susquehanna & Schuylkill coal train ran into the rear end of a Lehigh Valley coal train, wrecking the raboose and six single cars loaded with tracks. The Lehigh Valley Railroad brakemen placed the blame on the Delaware, Susquehanna & Schuylkill brakemen, while the latter say that the Valley men are responsible.

The oil excitement at Pittsburg is intense, and several big purchases of producing territory has been made by the Standard. The jury in the Anne Dickinson damage suit at Scranton was discharged, being unable to arrive at a verdict. The Delaware River freshet at Easton and other points in the State did considerable damage, the water being higher than for many years.

Harry L. Stehman, of Bohrerstown, concealed setting fire to his cigar factory, and was sent to the Lancaster jail. The Coroner's jury investigating the Jeanevill trolley accident, rendered a verdict censuring the conductor. Mrs. Morgan Lewis was killed by a train on a bridge near Lancaster Switch, her husband saving his life by leaping into the stream.

An unknown man fell off the bridge crossing the Roaring Brook at South Washington avenue, Scranton. His hat blew off and in endeavoring to recover it he fell in the river. The current is strong at that point and the body was carried in the Laakawanna a short distance below, and has not been recovered as yet. There is no clue as to the man's identity.

Henry Bonaska was found murdered at Altoona. Mrs. George Windish was murdered at Hughesville, near Wilkes-Barre. Her husband is suspected of the crime. Easton authorities were looking for John Veight, charged with stealing a team at Plainfield, N. J.

Rev. J. T. Milligan, at Pittsburg, received notice that the International Prison Congress would meet at Paris, June 30. An attempt will be made by Pittsburg attorneys to secure a pardon for Charles Jones who was convicted of killing his wife in 1876.

Thomas F. Shaw was arrested at Wilkes-Barre on a charge of defrauding a bank. The past week at the Pennsylvania Steel Works at Steelton has been one of unusual activity when viewed in the light of the business depression of the past two years. Every department had a full complement of men at work, and the frog shop had double turns on. The product at the rail mill was a 11 rail, and unusually large, while that of the open hearth furnaces was up to its capacity. The bridge and cast iron department is stocked with work and orders sufficient to keep it busy.

Not for several years have the prospects been as bright for a busy summer as they are at present. Four Directors, of Mercer county, have adopted new tactics to get rid of the large number of families depending upon the county for support. They have shut off all outside relief except in cases of extreme distress. The directors claim that the revival of industries enable the poor to get work of some kind.

Dr. Robert N. H. the hypnotist, has disappeared from Easton, leaving a small board bill and a number of other debts. George Erick, of York, who was crushed by a fall from the roof of the Cumberland Valley Normal School building in Schuylburg, died at the latter place.

Partly interested are talking of building a deaf and dumb institution at East Roudensburg. Prof. James T. Ewell has purchased sufficient ground near Brodhead's Creek and workmen are busy getting it ready for building. Trouble is feared in the Pittsburg mining district because of violence which began at a mine near McDonald, where deputy sheriffs were on guard.

A dividend of \$272,000 was declared by the Lumbermen's Exchange, at Williamsport, representing profit of lost lumber recovered since last Spring's flood. The Palman section of the Atlantic express on the Pennsylvania Railroad near Bailey Station, crashed into a large rock on the track. No one was badly hurt.

An unknown person in Doylestown is almost daily sending money by mail to well-known and well-to-do residents of that place.