



MOST PEOPLE GET MARRIED BUT ONCE, THEREFORE THE WEDDING STATIONERY Cannot be too good. June being the month of weddings we are prepared to supply Everything desired in Stationery on short notice for such events. FINE BOOKS FOR WEDDING AND GRADUATION GIFTS. In large variety, in elegant bindings in sets and single volumes. NORTON'S, 322 Lackawanna avenue, Scranton.

SEED OATS, Choice, Heavy, Clean. Bone Fertilizer, For Lawns. Linseed Meal, Lump Rock Salt, For Horses and Cows. We Wholesale Only.

THE WESTON MILL CO. SCRANTON, OLYPHANT, CARBONDALE.

BWARE OF COUNTERFEITS. THE GENUINE POPULAR PUNCH CIGARS. Have the initials G. B. & CO. imprinted in each cigar. GARNEY, BROWN & CO., MANUFACTURERS, COURT HOUSE SQ.

DR. C. D. SHUMWAY, SPECIALIST. In Diseases of the Lower Bowel, Hemorrhoids, Flatula, Fissure, Prolaps, Ulceration, Etc., 305 Washington Ave., Opp. Tribune Building. Office Hours—9 to 12, 2 to 5.

PERSONAL. Robert Kinneer, of Watertown, N. Y., is in the city. Mr. and Mrs. Harry C. Hatton are visiting relatives in Elmira. Mrs. M. A. Friedlander is spending a few days in New York city.

Superintendent George Howell has gone to Mansfield State Normal school, where the state board of examiners, of which he is a member, is conducting examinations. T. P. Wendover, of Scranton union, 64, and Evan R. Faulkner, of Electric City union, 72, are at 409y. Pa., attending the session of the grand union of the Equitable Aid union as delegates from this city.

The New Lager. Call for Casey & Kelly's extra fine Lager beer. Be sure that you get it. The best is none too good.

Advertisement for Schank & Koehler bicycle shoes, featuring an illustration of a bicycle and the text 'ALL BEARING SHOE CYCLE'.

WE ARE JUST OVER \$20,000,000 MARK

The City Has Increased \$386,000 in Valuation.

WEALTH OF DIFFERENT WARDS

The Eighth, as Usual, Leads and the Eighteenth Brings Up the Tail of the List—City Clerk Lavelle's Duplicate Is in the Hands of the City Treasurer and Collection of Taxes Commences.

Collection of taxes is now in order. City Clerk Lavelle yesterday turned over the duplicate to the city treasurer and from now until September 1, the city treasurer's office force will be engaged in taking in the wherewith to run the wheels of the municipality.

Table with columns: Ward, Personal, Real Estate, School Taxes, City Taxes, Special Taxes, Total. Lists data for wards 1 through 20.

OBJECT TO THEM. City Pastors Think That the Sunday Sacred Concert Should Be Prohibited—Resolutions Adopted.

A resolution was passed by the Pastors' union of the city yesterday morning condemning the practice of holding sacred concerts in parks about the city on Sunday. The resolution was introduced by Rev. F. A. Dony a week ago, but action on it was deferred until yesterday when the following were present: Rev. James McLeod, D. D., Rev. Thomas Bell, Rev. John P. Moffatt, Rev. W. G. Watkins, Rev. G. L. Aldrich, Rev. Mr. Dorsey, Rev. A. B. O'Neill, Rev. W. J. Ford, Rev. C. A. McGee, Rev. F. A. Dony, Rev. G. T. Price, Rev. William Edgar, Rev. John Davy, Rev. H. H. Harris, Taylor; Rev. Mr. Levisse, Clark's Summit. The resolution reads as follows:

Resolved, That the Pastors' union of Scranton and vicinity respectfully but decidedly protest against the holding of concerts, sacred or otherwise, in Laurel Hill park, or any other of the parks of the city, on the Christian Sabbath, believing the same to be demoralizing rather than beneficial to the city. Resolved, That a committee of five members of this body be appointed to wait upon the officers of the Friction company, or others being responsible for said concerts, and endeavor to secure the immediate discontinuance of the same.

Rev. Mr. Dony spoke in defense of the resolution. He said that he sent an agent to Laurel Hill park Sunday who found the merry-go-round running, articles being sold on the ground and a nearby saloon running full blast. These, he said, are accommodations of the sacred concert. Dr. McLeod, in an objection to the resolution, said it was either too broad or too narrow. The resolution gives ground for criticism of churches, for at some of them instead of the preaching of the gospel the service is a sacred concert. The condemning of the merry-go-round and of the selling of beer he thought could not be made too severe. Dr. McLeod closed by saying that if the resolution passed, he desired to be recorded as being opposed to it.

Supreme Officers of Heptasophs. Are in the City to Visit Members of Order.

Morris G. Cohen, of Pittsburg, supreme archon of the Improved Order of Heptasophs, and Samuel H. Tattersall, of Baltimore, supreme secretary, arrived in the city yesterday afternoon at 2 o'clock and were met at the station by a reception committee of seven Heptasophs, of which City Treasurer C. G. Boland was chairman. The visitors were escorted to Hotel Jermyn. Last night the supreme officers met with Scranton conclaves, No. 177, at Paul's hall, Wyoming avenue, and representatives were present from the following conclaves: Electric City, No. 295; West Side, No. 211; Roaring Brook, No. 214; Lackawanna, No. 218; Avoca, No. 246. The hall was well filled and addresses were delivered by Supreme Archon Cohen, Supreme Secretary Tattersall, Past Supreme Provost J. Elliot Ross, District Deputy C. G. Boland, of District No. 30, and District Deputy W. B. Handrick, of District No. 21. The nature of their speeches was on the good of the order. The visit of the supreme officers had no further significance than to stimulate enthusiasm

DECISION IN FAVOR OF JOHN JERMYN

Judge Gunster's Opinion on Increasing Valuation of the New Hotel.

TO BE TAXED FOR A PART OF YEAR

Court Decided That Such an Act Was Not Warranted by Law and the Increase of \$50,000 by Board of Revision and Appeals Cannot Stand. How the Decision Affects Scranton and Other Cities.

Judge Gunster decided yesterday in favor of John Jermyn in his suit to restrain the board of revision and appeals from increasing the assessment of Hotel Jermyn \$50,000. The city assessors valued the property at \$51,075 on Jan. 1, 1886, but it was not completed nor occupied until April 1, and on the 23d of that month the board of revision met and added \$50,000 to the assessment, with the understanding that tax should be assessed for only eight-twelfths of the year.

Mr. Jermyn, by his attorneys, I. H. Burns and J. Alton Davis, commenced an equity suit and prayed for an injunction to restrain the city from collecting tax on the increase assessment made by the board. The city filed a demurrer, which means that it was contended that Mr. Jermyn was not entitled to the injunction. The opinion of Judge Gunster decides that the law does not entitle the city to do what it did in the case. Discussing the law and evidence Judge Gunster says:

POWERS OF THE BOARD. "It was contended at the hearing, on behalf of the defendants, that the appeal of the action of the board of revision was simply to increase the plaintiff's assessment. That is true in one respect, but it clearly appears that the increase was made, not because the property had been undervalued, as it stood on the first of January, when the board of city assessors assessed it, but because of the improvements made thereon from January first till April first, when it was completed and occupied. The chief question in the case is whether the board of revision and appeal can increase an assessment in that way.

Assessments are usually made to relate to a day certain in each year, from which time the liability of the persons on property assessed becomes fixed for that year, after that time neither a change of ownership nor a change of value will affect the tax; nor can the assessor change names, or put new names on the roll for taxation, unless there be express authority in the law. When no day is designated either expressly or by implication, for the beginning of the tax year, it will be presumed that the calendar year was intended. "My intention has not been called to any law which in express terms designates the paying of the tax year in this city, but it is generally understood that it begins with the first day of the year. The understanding is borne out by the act of May 23, 1886, P. L. 118, which re-quires the board of assessors to complete their annual assessment on or before the first day of January in each year. What- ever changes in the assessment may be subsequently made by the board of revision, or by the court, on appeal from their decision, ought to be made with reference to the value of the property assessed as of that date.

NO AUTHORITY FOR THE ACT. "The powers conferred on the board of revision of taxes and appeals by the act of 1886 are very large, but I fail to find any authority in that act for assessing property which had no existence at the beginning of the year. Aside from their power to require a new assessment to be made, if they deem it necessary, and their duty to rectify errors and to hear appeals, the act mentioned confers upon them the powers:

(1) To "take and receive the triennial and yearly assessments as returned by their board of assessors, or who have power and authority to revise, equalize or alter such assessments in any and every year, but so that no exemption shall be made, either in individual cases or by wards or parts of wards." (2) "And to add to the assessment books and to the duplicates thereof in the hands of the city treasurer, or subject to taxation omitted therefrom, any real estate which has been exempt from taxation and ceased to be occupied and used for the purpose which entitled it to such exemption, taxable for the portion of the year commencing at the time when the right to exemption ceased."

"The act further provides that 'aid board shall complete their labors and the hearing and determination of all appeals on or before the first day of March in each year, after which the assessment will be copied by wards into duplicate books for the use of the city, and the assessment so corrected and copied shall be and remain the lawful assessment for the purpose of city taxation until altered as provided by this act.'

"I refer to this provision of the act, not because I think it is mandatory as to time, but because the time mentioned has reference to the completion of the assessment, and is not intended to fix the beginning of the tax year.

LAW DOES NOT WARRANT IT. "It will be observed that by their action the board of revision attempted to assess and tax the improvements mentioned for eight-twelfths of the year, that is from May 1, 1886, to Dec. 31, 1886.

"If the power to assess and tax for a part of a year existed, the plaintiff, perhaps, would have no just cause for complaint, but a careful examination of the act of 1886, as well as of the acts to which it is supplementary, fails to disclose any kind of property which may be taxed for a part of a year except that described in the third paragraph above quoted, namely, 'real estate which has been exempt from taxation and ceased to be occupied and used for the purpose or purposes which entitled it to such exemption.' As an illustration of such property, we might suppose the Home for the Friendless, when no longer used for its charitable purposes, but converted into a private residence. "And it is significant that in none of our tax laws is any provision made for reducing or decreasing an assessment after it has once been made for decrease

COMMON PLEAS COURT.

Case of Howley Against Luce and Others Called for Trial Before Judge Gunster.

The third and last week of the June term of common pleas court began yesterday morning. Judge Archbald is on the bench in the main court room and Judge Gunster is presiding in No. 2. The main room of the day was occupied in hearing the evidence in the case of Howley against John S. Luce and the Scranton Knitting company. Attorney E. C. Newcomb represents Mr. Howley and the attorneys for the defendant are Major Everett Warren, O. B. Partridge, and Hon. C. P. O'Malley.

The Scranton Knitting company was organized by ex-Lieutenant Governor L. A. Waters and it occupied the Galland building at the corner of Penn avenue and Mulberry street, in 1893 John J. A. J. P. P., and M. T. Howley purchased the building, and soon afterward the two latter brothers disposed of their interest to the plaintiff. But he claims that when he bought the building that he was buying a certain amount of machinery, a stationary engine, shafting, bolting, pulleys, etc., of the value about \$2,000 which went with the sale of the building.

THE CLAIMS CONFLICT. In 1891 Mr. Luce and others bought the interest in the Knitting company and claimed this machinery now in dispute. The conflicting claims resulted in the replevin suit to determine the ownership of the machinery. Governor Waters will be put on the stand at 8.30 this morning for the defendant. Mr. Howley claims that in his negotiations with the governor for the purchase of the Knitting company and the interest in the machinery now in dispute, he was accompanied by Mr. Howley and became the property of the purchaser.

The defendant demurs and for that reason will put the governor on the stand to explain matters. At adjournment Attorney Partridge had opened the case for the defendant, and court will convene a half hour earlier this morning to accommodate Governor Waters, who has to get away on an early train. Another replevin suit is on trial before Judge Gunster. Joseph Church, of Providence, represented by Attorneys Hulslander and Vosburg, is the plaintiff, and Councillman Wade M. Finn is the defendant. His attorneys are W. R. Lewis and City Solicitor J. H. Torrey. A citizen named Harebough of the North End owned two horses, two wagons, and some harness, which were sold by Mr. Finn on a judgment. The property was worth about \$300. Mr. Church claimed the property on the ground that he had a prior judgment against Harebough.

CHURCH BROUGHT SUIT. Councillman Finn did not honor Mr. Church's request to turn over the property and Mr. Church brought suit. The case was referred to arbitrators, of which Attorney R. H. Holgate was one. When the arbitrators were here Mr. Church was at the Frothingham court and occupied a seat in the bald-headed row. He wrote this question on a piece of paper torn from his programme: "Is Dick Holgate true to me in the arbitration suit?" Kittle Baldwin assured Mr. Church that the La Plume attorney was all right, but the arbitrators decided that Mr. Church had no cause of action, and now the case is being tried by a judge on an appeal from that decision. It will be finished today.

In the case tried last week of Edward Brandt, executor against Mrs. F. A. Reese, a verdict of \$100 for the plaintiff with interest from Nov. 24, 1893, was rendered. In the appeal suit of James White & Co., against H. T. Howell a verdict was taken for the plaintiff in the sum of \$45.70.

ANNUAL MEETING TONIGHT. Officers of the Y. W. C. A. Will Be Chosen.

The annual meeting of the Young Women's Christian association will be held this evening at 8 p. m. in the association rooms. All the members and friends of the association are earnestly invited to attend this meeting, as the annual election of officers will take place. The meeting is open to all, both ladies and gentlemen. Miss Hannah Deacon, who has served faithfully as treasurer, is obliged to resign on account of ill health, and the time of three members of the board of managers expires, so that each active member has a right to say who will be the officers for the coming year. Reports of the work for the past year will be given by the secretary and committees. Come and see what the Young Women's Christian association is doing.

KITTIE WOODS ONCE MORE. Sent to Jail for Throwing a Cuspidor at Gertie Wilson.

Kittie Woods, who gained fame by jumping from the fourth story of No. 18 Lackawanna avenue, when pursued by a police officer, had the police after her again yesterday, and as a consequence is now in the county jail under \$200 bail to answer a charge of assault and battery preferred by Gertie Wilson, of 210 Center street. Kittie was in a Center street resort yesterday and during a general melee, which she instigated, threw a cuspidor at the Wilson woman. She was arrested by Patrolman Pweeney on a warrant from Alderman Wright, who committed her in default of bail.

"We have used Hock's Sarsaparil in our family for several years and have been highly pleased with it as a blood purifier and tonic."—Mrs. S. J. Van Fleet, Wallsville, Pa. HOODS' FALLS cure all liver ills.

ABOUT SUMMER EXCURSIONS.

Handy Little Volume Issued by the C. R. M. of N. J.

"Summer Excursions, 1896," is the title of a neatly printed volume issued by the Central Railroad of New Jersey which is being distributed by J. Seiden Swisher, the district passenger agent of that company. The book contains a vast fund of information concerning delightful places to spend the summer, together with rates of fare, etc. To those who are traveling or who are making up the schedule for their summer outing, this little book will be found invaluable.

WEDDING PRESENTS

You will nowhere find a line so well suited for gifts, consisting as it does of so many choice and exclusive novelties which are useful as well as ornamental. Rookwood Art Wares, Libbey's Rich Cut Glass, Crown Pourpoint Silverware, Lamps, Onyx Top Tables, Dinner, Tea and Toilet Sets.

China Hall, MILLAR & PECK, 134 Wyoming Ave. Walk in and look around.

Be Comfortable. It is torturous to be bound up in stiff, starched shirts during the hot weather. Just what comfort and happiness is you won't know until you have worn our NEGLIGEE SHIRTS. The acme of style, comfort and durability.

M. P. M'CANN, HATTER 203 Wyoming Ave. "KNOX" HATS.

Berry Sets Or for ice cream, large dish and six small. 48c.

Cream and Sugar To match, for berries, the two pieces 15c.

Tea Set Four pieces, Butter Dish, Sugar, Cream and Spoon Holder, 48c.

A hundred shapes we say nothing about. Come and see

REXFORD'S, 303 Lacka. Ave.

CROUCH BROS. & BEATTY . . . WILL DO BUSINESS AT THEIR NEW SHOE STORE SATURDAY.

Mears Building, Corner Washington and Spruce.

THE KEELEY CURE Why let your home and business be destroyed through strong drink or morphine when you can be cured in four weeks at the Keeley Institute, Keokuk, Iowa. The Cure Will Bear Investigation.

TAKE CARE OF YOUR EYES and your eyes will take care of you. If you are troubled with head-ache or nervousness go to DR. SHIMBURY'S and have your eyes examined free. We have reduced prices and are the lowest in the city. Nickel spectacles from \$1 to \$5; gold from \$4 to \$6. 432 Spruce Street, Scranton, Pa.

SPRING SUITS AND OVERCOATS

For Men, Boys and Children.

An elegant assortment at prices that are very low considering the quality, make-up, etc., is being shown at our store. If you are thinking of buying a Spring Suit call in and look at our stock—it will do you good, and us, too, of course. We are almost sure you will buy—cannot resist.

OUR HAT AND FURNISHING GOODS DEPT Is replete with everything that is new and stylish; all the latest styles and colors. Call in and be convinced.

COLLINS' JACK-AV-E & HACKETT Clothiers, Hatters & Furnishers

We Have On Hand THE BEST STOCK IN THE CITY . . . Also the Newest, Also the Cheapest, Also the Largest.

CLOCKS IN ALL FASHIONABLE STYLES Jewelry, Watches, Diamonds.

A. E. ROGERS, Jeweler and Watchmaker, 215 Lackawanna Ave.

WE FIT ALL MEN.

No matter what their size, their shape, their looks or color of their eyes. Our clothing is fit. Your suits fit and our prices are so reasonable as to fit your sense of what is proper and fair. We invite your patronage. If given an opportunity we will deserve it.

BOYLE & MUCKLOW, 416 LACKAWANNA AVENUE.

STEINWAY & SON'S . . . Acknowledged the Leading PIANOS

DECKER BROS., KRANICHE & BACHIE and others.

ORGANS Musical Instruments, Musical Merchandise, Sheet Music and Music Books.

Purchasers will always find a complete stock and at prices as low as the quality of the instrument will permit at

N. A. HULBERT'S MUSIC STORE, 117 Wyoming Ave. . . Scranton

AYLESWORTH'S MEAT MARKET The Finest in the City.

The latest improved furnishings and apparatus for keeping meat, butter and eggs. 223 Wyoming Ave.

DIAMONDS AND DIAMOND JEWELRY, CLOCKS AND BRONZES, RICH CUT GLASS STERLING AND SILVER PLATED WARE. LEATHER BELTS, SILVER NOVELTIES, FINE GOLD AND SILVER WATCHES. JEWELERS AND SILVERSMITHS, 130 WYOMING AVE.