

have fortified the vicinity of Wessel's

General Sir Frederick Carrington has reached Capetown and Beira, Portuguese East Africa, forth-

bonafide debts of resident shareholders were deducted from the value of the stock and deduction refused of such debts of non-resident shareholders. The total amount of tax levied against the stock, and claimed by the trensurer of Weber county, for 1898, was \$1,471.72. The amount offered by the plaintiff was \$612,99. The case was tricd before Judge Rolapp, who entered a dearee in favor of the plaintiff bank, when the de-fendant appealed.

of their stock.

The material question involved was whether the bank was entitled to de-

Judge Rolapp erred. "Suppose," says the court, "three

"Suppose," says the court, "three fourths of the property, in value, of the stock were situate in another state, and

its stock was worth one hundred cents on the dollar, and for the purpose of

on the donar, and for the purpose of taxation, the value of such property were deducted from the value of the stock, could it be said that the stock was assessed at its cash value?"

QUESTION OF DEDUCTION.

On the question whether the bank was

entitled to have such deductions made from the valuation of the capital stock

The question remains whether the in-

dividual stockholders were entitled to have their debts deducted from the

value of their stock, or rather whether the bank was entitled to have such de-

the capital stock. "It appears that individual debts owed by resident shareholders were de-ducted from the value of their shares,

but such deductions were refused non

resident shareholders by the assessing

officers. The court, however, allowed the diductions also to be made to non-residents. Certainly, if shareholders, who are residing in this State, are en-

titled to deduct their debts from the value of their shares, those who are re-

id ng in another State are likewise en-tiled. The law permits no discrimina-

on between the two classes of share

tinction attempted to be made by the associations officers would be a clear and unjust discrimination in favor of resi-

dent owners of stock, and it would be difficult to assign any good reason therefor, for the non-resident, the same as the resident stockholder, may have

debis which he owes in this State, and the capital of both alike is invested in

to bank. No such discrimination is tol-

the United States. Aside from the fact

resident or non-resident. In vain have we searched the Constitution and statu-

loes not authorize a deduction o 'debts'' from "stocks." Stocks are no

credits any more than cred-its are stocks, within the definition of the statute respecting the term "credit." As has already been ob-served, "credits" and "stocks," under

our system of taxation are separate and

distinct species of property. Neithe

ers of our Constitution have seen fit to

single out and mention "credits" as the kind of property from which "debts" might be deducted, they have expressed an intention to prohibit the deduction

of debts from any other species of prop-erty. The expression of the one ex-cludes every other kind. No doubt the

banking corporation in its capacity as an artificial person--as a distinct enti-

tracted by it in the conduct of its bank

ing business, deducted from its credits or money and capital employed, for that

is necessary to determine the real value of the stock, which value amounts to

ty-has the right to have its debts

ders in national banks, and the dis

the

otions made from the valuation of

the court reasons as follows

QUESTION INVOLVED.

# the value of the real estate

that laid him prostrate on the ground. While lying there in an uncoamlous condition, his frenzled opponent jumped upon him and kicked him severely in several parts of the body.

War was brought to the oldy. War was brought to the city, and was examined by Dr. Wilcon, who found a number of very severe injuries on his body, and it was at first thought likely that the eye would be lost. Binley has had a reputation for fight-ing for a long time. A combining

ing for a long time. A complaint charging him with assault and battery was sworn to before Justice Pardee to

inforth of built reduced, sice, and built for the fact that friends came to his rescue he would have been locked in jail pending a hearing. This afternoon he was arraigned on the charge of assault and hattery and pleaded not guilty, stating also that he was ready then and there for trial.

"We are not ready, if the court please," remarked Diebi, "and I will ask that the case go over until tomor-row. We will have to get two witnesses

The case was accordingly set for that time, Senior asked that he be released on his own recognizance, but it was

Buinwayo, Tuesday, April 3.-Col. Jumar engaged the Boers between Ramathlabama and Mafeking March

The Boers appeared in considerable force six miles from Mafeking and to prevent being outflanked on both sides lumer had to withdraw on Ramath! bama, subsequently retiring to his base camp. The engagement lasted three hours and the retirement was well carried out in good order under a heavy

sh ver-a force appendix to force the end of May twen-special ty thousand horses which will be conveyed there in the twenty-three steam-ers saling from New Orleans, Buenos Ayree and Australian ports. The Westminster Gazette likens the British campaign to "the fruitless series of campaigns in which the large, disciplined armies of Spain sought to crush the Cuban insurrection," adding: "Of course, our troops far excel in valor and discipline the conscript ar-mies of Spain, and the climate is in our favor, but our enemies equally excel the ragged Cuban insurgents." RUMORED BRITISH SUCCESS. In concetton with the resumption of hostilities in Natal, an interesting rumor is current that Gen. Buller has obtained command of one of the Drakensberg passes, whereby he hops to take the Boers in the rear. In the event of his being successful, Gen. Bul-ler has enduct trooms to leave 20,000 ler has enough troops to leave 20,000 men to hold Natal while he advances by way of Harrismith, whence he will be able to threaten the Boer positions at Bethlehem and Kroonstad. The officials of the foreign office here ridicule the statement made in a dis-patch from St. Petersburg, published in the Aftenbiadet of Stockholm, say-ing the czar is "extremely agitated" over the Anglo-Portuguese arrangeover the Angio-Fortuguese arrange-ment in regard to landing British troops and auppies at Beira and that he in-tends to issue a proclamation protest-ing against it in the course of his forth. coming visit to Moscow, and say there is no basis for the statement that the foreign, office has received letters or the subject. The British foreign office officials consider that it is entirely out of the province of Russia to interfere with the Anglo-Portuguese arrangements The Boer war office evidently regarded the foreign office here as being in the trature of a rebellion and quite outside the category of what was provided for by the Hague conference, so interven-tion of any kind under The Hague con-vention is an and the source of the source vention is regarded as imposs BOER PRISONERS AT ST. HELENA. Island of St. Helena, April 9.-The Niobe and the Milwaukee have arrived here with the Boer prisoners. Their health is good, with the exception of four cases of measles necessitating the Milwaukee being quarantined. The prisoners are quiet and well-behaved. They will probably land tomor-10W. The governor has been notified of the desire of the authorities that the pris-oners be treated with every courtesy and consideration,

POSTING HEAVY GUNS.

The Boers are reported to have ven-tured south of the Biggaraberg and to be posting heavy guns four miles north of Elandslaagte. They are also said to



### WILLIAM A. CLARK, MONTANA'S REJECTED SENATOR.

#### [Afternoon Dispatches.]

amittee on privileges and elections day decided by a unanimous vote to mmend the adoption of a resolua declaring that Hon. W. A. Clark Montana is not entitled to occupy his sent as a senator from Montana. e decision was reached after a two ers' sitting, at which all the memis of the committee were present exof one. The absentee was Senator affery (La.), and he wired his vote in waltion to Mr. Clark.

The ballot was not taken until all members present had expressed maeives upon the question, some of em speaking at some length and all pressing different shades of opinion. Senator Harris, of Kansas, indicated most pronounced leaning toward lency for Mr. Clark. He did not exas any doubt that there had been lavish expenditure of money in Mr. ark's behalf, and while not condonhg this course, he spoke in terms of rong condemnation of the tactics pured by some of his (Clark's) opponats, refering especially to Congressian Campbell and ex-Senator Whiteide. He said that whatever Mr. Clark's chases, they were but little worse than the methods pursued by Campbell and Whiteside in their efforts to expose the mator, and he insisted that if the eport was to be antagonistic to Mr. ark, it should at the same time reate in full detail the course, pursued the two principal witnesses against

Senator Pettus practically agreed with Mr. Harris. The two senators e expressed some doubt as to the tification of the conclusion drawn by majority of the committee that Senator Clark's candidacy for the Senate egan in August, 1895, when he returned Butte from New York.

The effect of this conclusion was to arge up the entire \$139,000, which lator Clark confessed to having exaded to this campaign for the Senate, hils the contention was made in Senor Clark's behalf that he had not ome a candidate until after the ate election, thus eliminating from campaign in his individual behalf amount spent in the general contest, Senator McComas was among the ators who expressed himself as conord that the senatorial seat was in ew from the beginning. Mr. McComas, ever, united with other senators condemning the methods pursued in secuting the case.

The consensus of opinion of the comre appeared unfavorable to acceptany one especial feature against Clark as the basis for the report ainst him, the general opinion being at it was the cumulative character the situation.

f of the testimony that should be con-

Washington, April 10,-The Senate sidered rather than any especial detail

> Senator Harris raised the point in Mr. Clark's behalf that the cumulative effect of the testimony could not properly be considered, but he was overruled

> in his position. If prominence was given to any one line of testimony more than to another, it was that dealing with the transactions apparently of a regular business nature between Senator Clark or

his agents and members of the legislature. The purchase of property from Senator Warner and Representative McLaughlin, and the money tendered Representative Wood to lift the mortgage from his ranch, were considered as bearing directly upon the case. Of these matters the Wood case received especial attention. The payment of money to Representative Day after Mr. Clark's election also had weight. The opinion was expressed that no one of these facts was sufficient basis for an adverse report, but all agreed that all facts, many of them admitted, to-gether with other occurrences connect. ed with the campaign, was sufficient to justify a positive position against the senator's continuing to hold his place. The fact that Senator Clark and his representatives had failed to make their reports to the State authorities of Mon-tana, as required by the State law, also was urged against him in the diseussion in the committee, as was the fact that he and his representatives had destroyed all their vouchers show-

ing where money had been used and to whom paid. When attention was called to the fact that this course was usual with campaign managers, the statement was met with the contention that while the plan might be more commonly adopted than it should be, still there

adopted than it should be, still there could be no reasonable excuse for it after the Whiteside exposure. It was then known that there would be a contest, and the argument was made that every scrap of paper bearing upon the election should have been preserved often this development in the case. after this development in the case. Senators Chandler and Turley were directed to prepare the report. It is expected to be presented at an early

Senator Clark was at the capitol when the announcement of the action of the committee was made known. He

was surprised at the result, but refused to make a statement until after con-sultation with his friends and attarnevs. The senator bore himself with his

usual composure. His face appeared somewhat flushed, but his voice was calm and his manner collected, and he discussed other business affairs as if discussed other business analits as it nothing had transpired. He was asked if there was any truth in the report that he had decided to resign and he re-plied as he did to all other questions bearing upon his case:

'I cannot at present answer any questions bearing upon the report of the committee on elections."

the committee an elections." Senator Faulkner, counsel for Mr. Clark, was summoned to the Capitol immediately after the verdict of the committee was announced and a a-long consultation with his client over the situation

ENJOYABLE MEETING. without the limits of the State, and to have the bona fide debts of non-resident shareholders deducted from the value

A Reunion of trish Elders and Saints Last Night.

In the case at bar deductions were made, from the value of the stock, of the value of all real estate owned by the bank in the State, but deductions Last evening a re-union of the Irish Saints and Elders was held at the home the bank in the state, but deductions for its real estate, situate without the State, were refused by the assessor and board of equalization, but the court be-low ordered that the value of the real estate situate in other states should also be deducted from the value of the stock. In this the Supreme court finds ludge Bolann aread of Elder Thomas Adams, No. 124 F street. There were a goodly number present. Among those being Elders Rulon S. Wells and Jos. W. McMurrin,

formerly of the presidency of the Euro-pean mission, and their wives, State Auditor Morgan Richards and wife and Eishop Adams of Parowan, and members of his family. Elder Adams expressed his pleasure

at seeing so many present and hoped that a bond of union might be estab-lished among all the Irish Saints. He was desirous that a history of the Irish mission should be compiled, and Irish mission should be compiled, and a committee consisting of Elders T. Adams, T. L. Allen, Hugh McKay, H. Ireiand, J. M. Hayes, and W. A. Morton were appointed to take the matter up. A very interesting hour was spent in games and social conversation, after which detainty refreshments were served

which dainty refreshments were served by Mrs. Adams. It is desired that all Irish members of the Church, whether native born, or descendants of Irish parents, also all the Elders who have labored in the Irish mission communicate with the secretary, J.-M. Hayes, No. 69 Hooper building, Salt Lake City, that a perma-

## nent society for historical, geneaold and social purpose may be formed. A MISSING HUSBAND.

ological

## Al Oberg Leaves Home Suddenly After a Brief Married Lite.

Al Oberg, a young man who lives on First West between Fifth and Sixth North, and was employed by the Ne-braska Second-hand store on State street, left his home early Saturday morning and has not since been heard of. He hade his wife good-bye as usual and she had no intimation that any-thing was wrong until he failed to come home, either at noon or night, on Sat-urday. She then went to his place of work and learned from his employer, Mr. Loefler, that Oberg had left the keys of the establishment early Sat-urday morning with a fellow workman, stating that he was going away; to what place or for how long he did not 88.77

however, that no such unfriendly dis-crimination can be permitted, by what authority can any such deduction be made whether the stock be held by a Up to the present time Mrs. Oberg has had no word from the missing man and needless to say she is greatly tified, not to say worried at his absence She claims that there was no disagree-ment between her and her husband, and that he said nothing whatever to lead her to think that he proposed to tory provisions of this State, relating to the subject of taxation, for the existence of such a power, and none has been pointed out by counsel on either side. The Constitution provides for the deduction of "debts" from "credits," but as we have seen, that provision abandon ber

Inquiry at the Nebraska Second Hand Store today elicited the fact that Oberg was a steady workman, that his position was a permanent one, and that there was no reason for his leaving except, the proprietor added, that he understood he "couldn't get along with his

"Oberg had a hot temper," Mr. Loofler. oberg had a hot temper. Mr. Loener, said, "and his wife was reported to have had the same, and I assume that was where the difficulty lay." "Mrs. Oberg, however, says there had

been no unpleasantness of late although they had bad occasional "spats." Oberg and his wife married only sev-en months ago, and ber maiden name was Hannah Emmertson. Much sympathy is expressed for her as she is left without any means of support what-ever, and with part of the household furniture unpaid for.

## Snowden Case Goes Over. Mingo builton ...

The case of the State against Dr. C. R. Snowden, the Richfield dentist, charged with adultery, whose re-trial was set for tomorrow, was continued today until Tuesday, April 17th, upon motion of Assistant County Attorney Van Cott what can be realized from the property motion of of the corporation after its obligations Van Cott.

This court will not permit men ac-cused of beating their wives to go on their own recognizance," said the court, "ani your bail will be fixed in the sum of \$100,"

Up to press time Senior was still in custocy.

## BOARD OF PUBLIC WORKS.

At a meeting of the board of public works held today the contract for laying cast iron pipe on Ninth South and Seventeenth East streets, to connect All Hallows college with the city water system, was awarded Green & Beeve. The bld was \$8,340.

Keeper & Rush was awarded the contract for laying sewer pipe in the Nine-teenth ward irrigating ditch. The price was \$453. Both contracts will be submitted to the Council tonight for approval.



New York, April 10.-A Washington special to the Evening World says;

"It is asserted this afternoon on what seems to be good authority that Admiral Dewey has decided to withdraw as a candidate for the presidency and that within a few days he will formally announce his decision.

"His brother-in-law, John R. McLean, is alleged to be responsible for this lat-est move. Within forty-eight hours est move. Within forty-eight hours Admiral Dewey has been in consulta-tion with Democratic leaders and others antagonistic to President McKinley, and the opinions they expressed together with unfavorable or non-committal views voiced by the newspapers, de-cided him, it is asserted, to withdraw from the contest."

#### Up Goes the Price of Sugar.

New York, April 10-Arbuckle Bros. today advanced the price of refi sugar five cents per 100 pounds. "I weeks ago the Arbuckies cut the pr of refined sugar five cents per hundred

This reduction was made directly after an advance in the price of raw su-gar. The American Sugar Refining company did not follow and the ad-vance by the Arbuckles today brings their price back to that of the Have never company. Orders were received today at the

Williamsburg refinerics of the Ameri-can Sugar Refining company to store

can Bugar Refining company to store sugar and 20,000 barrels were shipped to Baffalo, where the company has a store house that will hold 60,000 barrels. The order to store sugar was inter-preted by the employes as a determina-tion to close down all the refineries now in operation. It also was taken to mean that the Brooklyn sugar refinery, which snut down six weeks are will which snut down six weeks ago, will not be reopened for a long time. In the local store houses it is said 130,000 barrels of refined sugar are already

## CLEARING HOUSE REPORT.

April 10, 1899. ORE AND BULLION REPORTS.

# MCCORNICK & CO.

Silver and lead	ores.,	60. 289	vo crea	8,600
Cyanides.,	81 2.4 3	0. 1030F	******	2,900
Total			i.m.s	17,506
PAMGERG	ER &	MeMII	LLLAN	ą.

The above dispatch is the British verfirst announced April 5th, in a special dispatch from Lourenzo Marquer, dispatch from Lourenzo Marquez, which says sharp fighting occurred April 2nd, in the neighborhood of Mafe-king. It was added that the garrison made sorties while Col. Plumber's cav-alry atacked the Boers at Ramathaba-were repulsed. Twenty of Col Plumer's ere found dead on the field and six others were made prisoners. The fed-eral losses were said to be small.

RETREATED TEN MILES.

Gaberones, Sundey, April 1.-Yester-day Col. Plumer, with 250 mounted men and a few infantry and one maxim gun, urrived at Ramathlabama, where he left the dismounted men and proceeded along the railroad to within sight Mafeking. The advance guard, under Col. White, encountered a large body of Boers and almost simultaneously the ft and right flanks were attacked and sharp fighting followed.

The Boers were in crescent formation and outnumbered the British two to one. They advanced with skill and stubbornness and persistently endeavored to encircle the British. After holding his ground for an hour. Col. Plamer reired, with the Boers slowly following him up. The fighting continued throughout the ten miles retreat to Ramathlabams, where the British Maxim gun was brought into play. After a hard fight, Col. Plumer reached his camp. The British casualties were: Killed, 3 officers, and 7 men; wounded,

The Boer loss was serious. [The above is another British ver-sion of the defeat of Col. Plumer.]

At the conclusion of the fight Gen. Snyman informed Col. Baden-Powell that he had some British wounded and both Baden-Powell and Plumer sent ambulances. The Boers were also busy Sunday collecting their dead and wounded. Most of the British wounded were only slightly hurt. Col. Plumer was wounded, but was able to carry out

was wounded, but was able to carry out his duties. While the ambulance was still at Ramathlabama, April 2, Gen. Soyman, with 800 men and three runs, arrived there and finding no British troops in the vicinity returned to Mafeking. It is reported here that the advance guard of Lord Methuen's relief force has left Vryburg for Mafeking.

#### FIGHT WITH KAFFIRS.

Pretoria, Saturday, April 7 .- Advices from Mafeking say a band of armed kaffirs left Mafeking through the burghers' lines during the night of April 511 and were followed and surrounded in the bush when they were shelled by a Maxim-Nordelfeldt gun. The Boers then stormed the kaffir position, killing

31. The kaffrs fought stubbernly Skirmishes are reported at Biggars-berg, and in the Free State, mostly be-tween patrols.

Bulwayo, March 31.-Col Baden-Powell wires from Mafeking under date of March EL confirming the report that the Boets had been pushed back so far that the town was comparatively out of range of musketry. He concludes with

"All promises well for eventually cut-ting off this force of the enemy if we can hold Snyman here." BOER ATTACK ON BRABANT.

London, April 10 .- The Boer attack on Gen. Brabant's force at Wepener was resumed at dawn today. The enemy's attack on two or three sides on Monday lasted until 2:30 o'clock in the afternoon, when the firing ceased, and it was believed the enemy had been beaten off: but it was announced this in w. This,

beaten off, but it was announced this morning from Aliwal North that fight-ing had again been begun. Gen. Brabant's force, numbering from two to three thousand hold po-siltons in a rough country. It is not known what the numerical strength of the Bacre is but whatever it may be

BOER PEACE COMMISSION. Naples, April 10 -- The Boer peace commissioners, Messus, Flscher, Wol-marans and Wessels, arrived here to-day and were unloaned by Mr. Muller

the representative of the Orango Free State and Mr. Van Boeschoten, the sec-retary of the Transvaal legation at Brussels.

VOTE ON QUAY CASE.

It is Fixed for Tuesday, April 24, at 4 p. m.

on, April 10.-In the Senate Jones (Ark.) Introduced and Wash today M d a resolution calling on the had adopt Presiden t incompatible with the t to transmit to the Senpublic in penses of the commissioner general of the Paris Exposition and also to state penses of of all employes of the com Jones stated that in the rethe subries. filled with the Senate, the sularies and expenses detailed item ded in acordance with the helleved, ought to be

Mr. Chandler then asked unanimous consent that two weeks from today, or April 2415, at 4 p. m. a vote be to be at 4 p. m., a vote be taken dution relative to the seating on the resolution relative to the seating of Hon. M. S. Quay as a senator from

the Boars is, but whatever it may be it is being rapidly augmented. A body of 2.000 Boers is marching to-wards Springfontein from Smithfeld, between Wepener and Springfontein.

quest. Without opposition the request of Mr The detonation of heavy guns was | Chandler was agreed to.