

# THE EVENING NEWS.

GEORGE Q. CANNON,  
EDITOR AND PUBLISHER.

Friday, January 25, 1870.

## RIGHTS OF ASSESSORS OF REVENUE.

OF all the devices resorted to by governments for increasing their revenues none seem to be so generally obnoxious and distasteful to the people as the income tax, and it is perhaps safe to say that attempts to evade it cause more perjury and falsehood than any other method of taxation, or than all others combined. Why this repugnance should be so general it is rather difficult to explain; for it is not to be supposed that the aggregate of taxation would be rendered greater or less by its abolition; for so long as a certain amount of revenue is necessary to carry on the expenses of any government that revenue must be levied and collected in some form or other from the inhabitants dwelling under it, and none of such ought to be against contributing their share towards defraying the public burdens. The cause of this very general repugnance to the tax on incomes, is probably owing to the fact that it is a direct tax, and such imposts, whether income or poll tax, are always distasteful. If a government officer come along and directly demands three, five or ten per cent of the earnings of an individual, it is regarded with far more disfavor than double that amount would be if levied in an indirect manner. To this distaste of direct taxation is to be attributed the fact of the prosecutions that occasionally take place through attempted evasion of the income tax, and the petitions that are now being presented to Congress from various quarters for its abolition.

In some instances there is little doubt that the assessors and collectors of the internal revenue tax, knowing themselves to be backed by the power of the government, assume more authority than the powers of their office warrant, and by so doing render themselves unnecessarily obnoxious. In proof of this we not unfrequently hear of these officers, after administering the oath to business men, demanding the right to inspect their ledgers or private accounts. Such a procedure has given rise to considerable controversy, the opinion of the taxed being that, when the officer has administered the oath, the test prescribed by law, he has gone as far as his authority warrants him, and that the law is then satisfied. Some of this class of public servants, however, have determined upon examining private business accounts, and in a very few cases this has led to litigation.

A case of the kind was tried recently before Judge Cadwallader, in the city of Philadelphia, and as it is a subject of more than ordinary interest to the generally of business men both in this and other sections we append the chief points of the argument in the case, and the result, before our readers.

The defendants were George Doll & Co., importers of fancy goods. Mr. Sharpless was their attorney; and, from the report of the proceedings, as reported in the *Philadelphia Post*, his arguments against assessors of revenue having the authority to examine the accounts of those whom they assess were based on the following grounds:

First.—That the 116th section of the act of June 30th, 1864, under which the income tax is levied, is unconstitutional and void as to the right to levy a capitation, or as to all events a direct tax, by the rule of uniformity and not that of apportionment.

Second.—That so much of the fourteenth section of the same act as invests the assessor with power to compel a citizen who has once made his return of income to produce his books and give evidence in regard to the same after its correctness has been challenged by the officer is unconstitutional and void, as infringing upon the provision of article fifth, amendments of 1791, constitution of the United States—"Nor shall any person be compelled in any criminal case to be witness against himself."

Third.—That the power sought to be conferred upon the assessor by the last section is really the judicial power of the United States, which, by the constitution, can only be exercised by judges holding their offices for the term of good behavior, and not by officers who are removable at any moment, probably at the discretion of the President, certainly at that of the President and Senate.

Fourth.—That the proceedings authorized by the same section are an infringement of the citizen's constitutional right of trial by jury in every criminal case. The Federal Legislature cannot create a new criminal offense unknown to the common law on our statute law at the time of the adoption of the constitution, and which was not then punishable summarily, by "attachment, as for a nuisance," and provide for its ascertainment and punishment now by any other than the ordinary machinery of a trial by jury at common law.

Fifth.—The extraordinary remedies provided by the same section are not to be used in reassessing income duties; if there is occasion to reassess them it is to be done under the 118th section of the same act, which contains no provision for an "attachment as for a contempt."

The court decided the case in favor of the defendants. It is doubtful, however, about this decision being accepted as a final solution of the question. Should it not be so, it is not likely that the demand of the assessors to investigate the business or private accounts of those to whom they administer the oath prescribed in such cases by law will ever be conceded, until the highest judicial authority in the land—the Supreme Court of the United States, has decided that they have the authority to do so.

## EDITORIAL SUMMARY.

THE details of the circumstances of the terrible calamity, under which fourteen persons were suffocated or crushed to death outside the Bristol Theatre on the evening of the 20th ultimo, (Boxing night,) have reached us through the British newspapers. It appears that on the evening in question vast numbers of people assembled outside the theatre long before the hour of performance, anxious to get good seats to witness the new pantomime. This was especially the case at the entrances to the pit and gallery, which branched out from a long crooked passage, about twenty feet wide, but which, at first, pursued a straight course down a steep descent for about fifty feet, the gradient being nearly one in five. This passage was the scene of the disaster.

The crowd contained a large proportion of women and mere children, and also a large proportion of men, who were rendered excited and reckless by drink. It is probable that many women and children went early, by reason of their comparative helplessness and as the only course by which they could hope to obtain good places; and that for this reason they contributed so much to swell the number of victims. During the long time of waiting the crowd became very disorderly, and various loud outcries proceeded from them; but these were only regarded as part of the natural course of events.

At last, and probably when the first forward movement was made in response to the opening of the door leading to the pit, some unfortunate woman is said to have fallen. It is probable she was pressed upon by the crowd on the hill behind, and that the support previously afforded to her by some one in front was suddenly withdrawn. At all events she fell nearly in the middle of the passage and just above the pit entrance. At this point the course of the entering crowd tended in two directions. Those going to the pit wished to turn sharply to the left, and if they were already on the right hand side, wished to push across the course of those who were going straight on a little further before the outer passage made its turn toward the gallery. With this conflict between the two bodies aiding the effect of the general crush, the poor woman was no sooner down than others were pushed over her. The heap of fallen momentarily increased, but still there was room enough for eager comers to pass on either side of them, and many passed by, trampling over them. The rush into the theatre was not checked until it was nearly full, and then a person mentioned at the pit entrance that a boy was down outside and fainting. On hearing this the two policemen on duty at the theatre, pushed into the passage, and soon discovered the real state of affairs, and with the help of a few determined men from among the crowd itself they kept back any further rush. At this some one gave the alarm of "fire" which greatly helped to deter the mob from coming down. The police, door-keepers and others then set to work to clear the ground. When it was first cleared it is said that forty men, women and children were lying in a heap. Some rapidly recovered and went away; but fourteen corpses were at once taken into the refreshment room of the theatre.

So completely had the shrieks and cries of distress resembled the ordinary commotion of the night, and so completely was the whole matter outside the building, that neither the audience nor the actors were alarmed, and many of them did not know what had occurred until the following morning.

The performances were continued as though nothing had happened, the manager thinking, with a house full of the very people who had just trampled on the fallen, that he could not stop the pantomime without producing a riot or panic, and either would have certainly entailed additional disaster. His course has been very generally approved and his reasons for it are deemed satisfactory.

The local papers contain many instances of half-breed escapes. Several people were rescued from the crush by good Samaritans, who let down a rope from the roof that overhung the passage; but at last this rope was dragged away from its owners, thrown down and trampled upon. So little sense of the great danger was there among the crowd that some persons whose actual companions were separated from them and killed, succeeded in making good their own way into the theatre, and enjoyed the performance without any anxiety about the fate of those who were less fortunate.

ANOTHER SLICE OFF UTAH.—The *Territorial Enterprise* of the 23d inst. says: "Senator Stewart has introduced a bill into the body of which he is a member to change the boundaries of the State of Nevada, by adding to the State all the territory lying between its present boundary and the following described boundaries, namely: Commencing at the southeast corner of the State of Oregon; thence north to the centre of Snake River; thence south-easterly up Snake River to the 43d degree of north latitude; thence east along said parallel to the 34th degree of longitude west from Washington; thence south to the 41st parallel of north latitude; thence west to the 36th degree of longitude west from Washington; thence south to the 38th degree of latitude; thence west to the present boundary line of the State of Nevada; provided, that said Territory shall not become a part of the State of Nevada until said State shall, through its Legislature, consent thereto. The bill was referred to the Committee on Territories. A bill, which we presume to be the same, has been introduced in the House by Representative Fitch."

This bill, if passed, will give to Nevada all that part of Utah lying north of the 41st parallel of north latitude, which includes all the territory north of a line drawn from its eastern to its western boundary and passing in the immediate neighborhood of Panguitch. It also cuts off one degree of the western boundary of Utah, as far south as the 38th degree of North latitude, leaving the southernmost portion of our Territory in statu quo. Did this boundary line not run west at the 38th degree of north latitude, but was continued to the southern boundary, it would absorb most of the settlements in "our Dixie."

(SPECIAL TO THE DESERT NEWS.)

## By Telegraph.

### AFTERNOON DISPATCHES.

#### OHIO.

Railway Accident—More Protection Wanted—Fifteenth Amendment Ratified.

CLEVELAND, 27.—Eight or ten cars of a stock train on the Cleveland and Columbus railroad, freighted with cattle and hogs, were thrown from the track yesterday in consequence of a broken axle, killing a large number of cattle and hogs.

The North-western Flax Association, at its annual meeting, adopted a memorial requesting Congress not to reduce the present duty on gunny cloth.

COLUMBUS.—The presiding officers of both branches of the legislature have signed and enrolled the section ratifying the Fifteenth Amendment, to be forwarded to Washington.

#### WASHINGTON.

Nomination—Treatment of Indians.—The President has nominated John Eaton Jr., of Tennessee, Commissioner of Education in place of Barnard, to be removed.

Enoch Hear, Superintendent of the Kansas Indians, and a committee of the Friends have appeared before the Senate Committee on Indian Affairs, and presented their views concerning the proper treatment of the Indians in that State.

#### MASSACHUSETTS.

Anti-slavery Festival.—BOSTON.—The Thirty-sixth National Anti-slavery festival, held last evening at the Horticultural Hall, was largely attended; the time was mainly devoted to social converse, closing with a speech from Wendell Phillips.

#### FOREIGN NEWS.

##### FRANCE.

Corps Legislatif, angry discussion.—PARIS.—The body of troops recently sent to Lyons to preserve order among the strikers, has returned to their garrison. President Schneider now accuses Englishmen of having fomented the troubles.

There was a stormy session in the Corps Legislatif this afternoon on the Franco-English commercial treaty. Thiers demanded the renunciation of this treaty and reproached the majority with not representing the country or they would overthrow a ministry favoring principles the country had repudiated. A great altercation ensued. Thiers replied that the majority upheld the cabinet.

Lord Clarendon has arrived from England to ascertain for the English government, the real intention of the French cabinet with regard to the treaty.

#### Correspondence.

GREEN RIVER STATION, U. P. R. R. January 22nd.

Editor *Desert News*.—Dear Sir—Quite an interesting affair took place here last evening, and as a large number of your readers are personally interested in it, I give you the matter in full, as it occurred.

The workmen employed on bridge construction, on the Laramie and Utah Divisions, under the superintendence of Harry M. McCartney Esq., Assistant Division Engineer, desiring to show their appreciation of that gentleman, presented him with a magnificent gold watch and chain. The presentation took place at the house of Mr. S. J. Field, Green River, who had charge of the commissariat on the occasion.

At about 9 o'clock, Mr. Barnaby Lantry, foreman of masonry, Green River bridge, took the chair, and read the following address:

Harry M. McCartney, Esq.: On behalf of the men who have been working for the U. P. R. R., on bridge construction, under your superintendence, I have not only the honor, but the pleasure to present you with this token of respect for you as a man. In our western phraseology, the word man includes not only the gentleman, but also the ready hand and heart that helps a brother. The men who have been under your superintendence cordially unite in bearing testimony to your obliging and gentlemanly deportment, under some of the most trying circumstances it has been the lot of many engineers to encounter.

We have no other manner of showing our respect for you, than by this token, hoping that wherever you go you will find it a good and excellent memorial of how time flies, and also when you return to your comfortable home in the far East, it will be an assurance to you that you have left behind you here, men, who at any time, wherever you may meet them, east or west, will be ready to give you a warm welcome, and should you at any time require their aid, will always be ready at your call. Take this token, and may you long live to wear and enjoy this most beautiful gift."

Mr. McCartney, responded as follows: "Mr. Chairman and Gentlemen—I have never made a speech, I shan't now; you know I am not given to talking, and you will receive my plain 'I thank you' as well as any more elaborate expressions of gratitude I might tender you. I do thank you sincerely. I am most happy to have the regards of the laboring men, as well as their respect. The gentleman who sang the last song wished for 'Aladdin Lamp,' with which to brighten up the world. We don't need it; kind words, kind actions, regard for one another's feelings, and a helping hand for each worn and weary brother, will do it all for us. The hard work we get will only serve to make them increase, as it did the products of the lamp. As a general thing I don't approve of presents; in this case I must admit, my prejudices have been greatly overcome, and I shall cherish this gift as a memento of the warm hearts and kind friends I have found in this distant land. When I come here, I thought I was far enough from home to be out of observation—but it seems I can't help being 'watched' and that very thoroughly."

After this address the parties present sat down to partake of a supper prepared by Mr. Field. All the delicacies of the season were spread in abundance on the festive board, and whilst the company discussed the good things, Mrs. Field discoursed some elegant music, much to the delight of all present. After supper a number of toasts were proposed and drunk in sparkling California wine.

The proceedings were kept up until a late hour, when all dispersed, feeling satisfied that they had done a good action to a noble and generous hearted man. I sincerely wish that all who occupy high positions would be as attentive to the interests of the laboring man as H. M. McCartney, Esq. I am very truly, etc.

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## Special Notices.

WANTED.—At the Historian's Office, two copies of the *Daily News*, No. 239 of Vol. 1, Nov. 9, 1868, d12-11

Don't be imposed upon.

By purchasing Baking Powders, which fall short of the quantity represented in each package, you are one-half, Doolley's BAKING POWDER is put up in tins, which contain actual net weight  $\frac{1}{2}$ ,  $\frac{1}{4}$ , 1 and 5 pounds, as represented, and is perfectly free from any impure substances. We guarantee purity, quality, quantity and results satisfactory every time Doolley's BAKING POWDER is used. For sale by Grocers everywhere.

THE SWEET, FIXED OIL of the Cocoa-nut is represented in Burnett's Cocoa-nut. Beware of imitations.

A FEW DROPS of Burnett's Florida, in a bath, will produce a delightful toilet water. INSURE UPON OBTAINING BURNETT'S FLAVORING EXTRACTS, and they will prove to be the purest and cheapest kinds ever used.

WHEN YOU ARE IN WANT of Burnett's Cologne, do not let the Druggist sell you any other kind.

IMPORTANT DISCOVERY.—A real remedy for Asthma has been found in Jonas Whitcomb's Remedy.

## NEW ADVERTISEMENTS.

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Lessee and Manager—H. B. Clavson & J. T. Caine

### BENEFIT

Of the Favorite Artists.

### KATE DENIN!

Mr. JOHN WILSON As Francis I. and Ferdinand Louisburg

First appearance of MISS EMILY DENIN!

### THIS EVENING,

FRIDAY, JAN. 28.

Will be presented, an entirely New Burlesque, WITH APPROPRIATE SCENERY, COSTUMES AND APPOINTMENTS

### THE FIELD

### Cloth of Gold!

Kate Denin, KATE DENIN Francis I. Mr. John Wilson

For Synopsis see Poster.

To commence with the Laughable 2 Act Farce, entitled

### A HUSBAND AT SIGHT!

Catherine, KATE DENIN Ferdinand Louisburg, Mr. John Wilson

Doors open at 6 1/2 o'clock. Performance to commence at 7.

### Monday Night, Benefit of

### MR. P. MARGETTS!

BYASS' LONDON PORTER, ARROL'S SCOTCH ALE, and SANDS' CHICAGO STOCK ALE.

On Draught at Salt Lake Billiard Room.

### OYSTERS! OYSTERS!!

JOE SIMMONS, PROPRIETOR "REVERE HOUSE SALOON,"

Is receiving daily, Fresh Oysters direct from Baltimore. Also Pig's Feet, Calves' Tongues, all English and Scotch Ale and Porter; Brewer, Bemas & Co's celebrated Ale, Waggener's Ale and Lager Beer, Golden Crown and Pils Beer, Fine Cut Tobacco, in fact, to speak seriously you must call and see and taste for yourself.

W. H. Hooper, H. S. Eldredge, L. S. Hills HOOPER, ELDERIDGE & Co., BANKERS, SALT LAKE CITY, UTAH.

Gold Dust, Coin, Land Warrants and Exchange bought and sold.

### AUCTION SALE!

I WILL sell, on SATURDAY, Jan. 29, at 11 o'clock, on the premises, the following articles consigned to me. One HOUSE, known as the SALT MARKET, situated opposite my stable; also a large quantity of SALT, TINWARE, TOOLS, BOOKS and an assorted quantity of MERCHANDISE too numerous to mention, to be sold to the highest bidder. Terms Cash.

H. J. FAUST, Assignee.

### Rail Road Junction, OGDEN CITY.

### OYSTERS! OYSTERS!!

I WOULD respectfully inform the citizens of Ogden and vicinity that I have opened a BRANCH OYSTER DEPOT on the West Side of Main Street, Ogden City, where the public can procure the delicious bivalves, red-stewed or raw; also Pig's Feet, Calves' Tongues, Ham Sausages, etc., etc.

All orders for Fresh Oysters by the case, promptly filled at the lowest possible price. Give me a call.

J. M. SIMMONS, Ogden City, Dec. 15th, 1869, d23-11

### BLANKS.

WE are now prepared to supply PROBATE COURT CERTIFICATES for Titles adjudged; also DEEDS SUITABLE FOR PROBATE JUDGES AND MAYORS OF CITIES under the Iowa State Law.

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FOR SALE CHEAP!  
AN EASTERN MADE SLEIGH,  
With Pole Shafts; also Two Strings of Bells.  
Enquire of E. H. DURKEE, d51-6  
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J. C. LITTLE, Agent for Co-operative Manufactory d33-11  
Dec. 29th, 1869.

## SCANDINAVIAN STAR.

I AM authorized by Elder Jesse N. Smith to receive Subscriptions for the *Scandinavian Star*. ROBT. L. CAMPBELL, Historian's Office.

## The Very Best Sewing Machine!

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## WARM SPRING BATHS!

These Celebrated Baths are Open to the Public at All Seasons. THEIR MEDICINAL PROPERTIES

Are so widely known that it is needless to enumerate them.

H. ARNOLD. d51-11

## FAUST'S

PASSENGER, PACKAGE and FREIGHT TRANSFER

OMNIBUSES will call at all the Hotels, and where ordered in the city for Passengers for the U. P. R. Depot, in time for Trains, and will Transfer Passengers and Freight to any part of the city. My messenger will be on all Trains. Any article entrusted to our care will be promptly delivered, in any part of the city, at low rates.

Leave orders at Office, at FAUST'S STABLE, or with my Agents.

H. J. FAUST. d43-11

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In all its Branches.

## MORRIS & SON

WE beg to offer our services to the Public at large in our line of business on as reasonable terms as any other firm.

Plain House Painting, Glazing and Paper Hanging. Carriages, Signs, both plain and fancy. Ornamental Decorations and Gilding. Graining and Marbling of all kinds. Theatrical Decorations and Sceneries.

Shop—in the Alley, on Main Street, rear of E. Martin's Photograph Gallery.

W. V. MORRIS. W. C. MORRIS. d36-11

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For filing before Judges of Probate Courts by owners of Town Lots where the Town Sales have been entered at the U. S. Land Office.

### WARRANTEE DEEDS

For the sale of Land.

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For the transfer and sale of Claims.

### DECLARATORY STATEMENTS

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Required of Pre-emption Claimants.

### OFFICIAL BONDS.

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As a large supply always on hand, which we sell at low rates.

Orders by mail will meet with prompt attention.

Blanks not enumerated above will be furnished according to order.

12nd

## DESERET

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BOOK OF MORMON, complete, retail, \$2.00

PART FIRST, (containing 118 pages) designed for a Third Reader, retail 75

Heavy Discount to Wholesale Purchasers.

ROBT. L. CAMPBELL. d23w6-11

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## DRY GOODS

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SIMERES, are respectfully invited to examine our stock.

Just Received.

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A FEW

JUST ARRIVED

AT LOW FIGURES.

## JUST RECEIVED

A SUPPLY OF GENUINE

## ALEXANDER GLOVES.

In Fancy Colors.

Also,

## Ladies' Lined Kid.

## CHEMISETTES

JUST RECEIVED.

## WE INVITE THE LADIES

To examine our New Styles.

## BALL DRESS GOODS!

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## HEAVY WINTER

## LA BEDOUIN

## SHAWL

## JUST ARRIVED.

## QUIPURE LACES

## BLOND do.

## Feathers,

## Flowers,