DESERET EVENING NEWS.

DESERET NEWS PUBLISHING COMPANY, LESSEES.

Tuesday, August 28, 1894.

The Deseret Evening News is published every evening except Sundays, at Deseret News Building, 108 East First South street, Salt Lake City.

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The Deseret Semi-Weekly News is published on Tuesday and Friday of each week.

The Deseret Weekly is published every Saturday.

The Semi-Weekly will contain nearly all the matter of the Evening edition, including the telegraphic news of the world, up to the hour of going to press.

All communications should be addressed to Deseret News Publishing Co.

Telephone 30.

THE INCOME TAX.

Now that the tariff bill has been allowed by the President to become law—though by his failure to sign it the chief magistrate makes it clear that it is not to his liking—the particular details that affect this part of the country are of special interest. In this regard the News is requested to give the income tax provisions, which are likely to be brought prominently before the courts of the country, in the cases in which Senator Hill has been engaged as an attorney to contest the constitutionality of the law, if need be to the highest tribunal of the land. The special ground of contest has not been designated further than the claim that the income tax part of the tariff bill is characterized as being class legislation.

The income tax division of the law is too extended to give in full, as it would make nearly a page of the paper, but the substance of the measure which is expected to raise $30,000,000 revenue annually for the government for five years, and in which some Utah men and a number of corporations doing business here will be asked to contribute, will be placed before our readers. The opening section provides that from and after January 1, 1895, and until January 1, 1900, there shall be assessed, levied, collected and paid annually, upon the income received in the preceding calendar year by any person residing in the United States, or any of its citizens abroad, a tax of two per cent on the amount derived over $4,000. All corporations, companies or associations, except partnerships, come under the rule. But states, counties, municipalities; charitable, religious and educational associations; fraternal beneficiary societies; building and loan associations which loan only to members; certain classes of savings banks, and mutual insurance associations are exempted from payment of the tax.

In computing incomes, all business expenses, state, school, county and municipal taxes, losses sustained during the year and not compensated for by insurance (except depreciation of values on real estate purchased within two years), and debts ascertained to be worthless are to be deducted. But there is no deduction made for new buildings or for improvements made to increase the value of any estate. Only one deduction of $4,000 is to be made from the aggregate income of the members of any family, composed of one or both parents and one or more minor children; guardians may make a deduction for each ward, except where two or more are comprised in one family and have joint property interests; dividends of income tax-paying corporations are also deducted.

Every person or corporation having an income of over $4,000 for the taxable year must make a return thereof. In case of a failure to do this, a tax of fifty per cent additional on the income tax is levied as a penalty. Appeals may be made to the commissioner of internal revenue; otherwise the decision of the collector of the district shall be final. The income tax is made payable on or before the first day of July of each year; and a default of ten days by any person liable means a penalty of five per cent on the amount of taxes unpaid and one per cent a month interest, except from the estates of deceased, insane or insolvent persons. Corporations that default in payment of the tax are subject to a fine of $1,000 and two per cent per month on the amount of tax due until the same is paid.

Public officials who receive a salary of over $4,000 per annum have the amount of their income tax deducted by the paymaster or disbursing officer, who endorses the amount on the payroll receipts. Each corporation paying an employe over $4,000 per annum must report the same to the collector. Salaries due state, county or municipal officers are exempt from the provisions of this paragraph. All persons and corporations must report on or before the first Monday in March of each year, for the business of the preceding year, relative to the income tax. Besides these provisions, there are the general methods to be followed by officials in prosecuting those who do not comply with the law, and in making enforced collections of taxes.

AN INSULT AND AN INFAMY.

Some months ago the decency of this city was insulted and violated by the publication and local sale of an infamous little sheet, whose sole stock in trade was vileness and obscenity. Last Saturday the thing was done again. Newsboys were supplied with copies, but by whom it is not known, they refused to tell. It is understood, however, that the paper was published in Murray, this county, presumably to escape any penalty the city ordinances might have in store for a thing of this character, and its proprietor evidently thinks to the selling or distribution of his disgusting product there is no danger.

The News wants to know if in this supposition the foul creature is correct. Is there no law, and no official to enforce it, that will put a stop to a publication so disgraceful? Every respectable paper should assume rather to voice against so grievous a blot upon the honorable profession of journalism. Every citizen, especially every parent and every teacher of innocent youth, should join the crusade against an outrage so gross. We have fallen into sad days, indeed, if a wretch whose only thoughts are vile, can without hindrance or fear of punishment print and publish the filth of the brothel, play the part of character-assassin, and revel in the vastness his own depraved mind shall discover and describe.

PUBLIC PRAYING.

It is a sort of fad with a good many professed ministers of the Gospel, when they present themselves in the pulpit on the Sabbath, to offer up special prayers for the reclamation of some prominent individual who is supposed to be pursuing a mistaken course, or for some backsliding person, or a member who has been guilty of immoral conduct. A natural inference is that a person thus prayed for is at once understood by the congregation to be guilty or derelict in some moral particular.

A case involving this implication has been taken into court at Los Angeles, in a libel suit for $5,000. Rev. J. W. Campbell is pastor of the First Methodist Episcopal church there, and has been doing a good deal of praying of this kind. It appears that in the public library there is a French work by Richepin, the improper character of which had escaped the observation of the examining committee, which fact the pastor ascertained. Miss Tess L. Kelso is librarian, and holds a prominent place in educational circles. On Sunday, the 19th instant, Mr. Campbell prayed before his congregation, using the following language: "O Lord, vouchsafe thy saving grace to the librarian of the Los Angeles city library, and cleanse her of all sin, and make her a woman worthy of her office."

Of course Miss Kelso did not like that, for everybody understood that she was accused by the pastor of being a sinful woman and unworthy of the place she held, unless by saving grace she was raised to a better moral condition. She was not a member of Mr. Campbell's church, was not a French scholar and could not read the book in question to ascertain the nature of its contents, and was not empowered to exercise any censorship over the books admitted to the library. Further, the minister was notified the Friday previous to the occasion referred to that no blame could be attached to Miss Kelso in the premises; yet in the face of his knowledge of the facts he said he had resolved to deliver his prayer, and did so.

Upon the showing made by the minister's own statement, it would seem that the lady has good cause for proceeding against him. He admitted her innocence of responsibility for any wrong that may have existed, and yet persisted in presenting her before a public meeting in the attitude of a sinful woman so far removed from a proper moral standing that she needed special public prayers in her behalf. Not only was his action in this regard unchristianlike and libelous, but it was an act of sacrilege in presuming to present before the Almighty that which on its face was a false statement.

The whole business of dealing that way with cases of the kind referred to, even where parties are guilty of the accusation made, is an outrage upon refinement and decency, and one to which no person inspired by a Christian spirit will engage. Public prayers may refer with propriety to matters that belong to the public, and to the special interests of the congregation generally, in the way of thanksgiving and pleadings for Divine favor; but when they are made the vehicle of slanderous accusations or of calling attention to associating and repulsive crimes which no true Christian desires to dwell upon in his worship, they are a sacrilege and a mockery. Praying should be decent in its expressions, and breathe love, faith, charity and reverence in all its utterances.

CHINA'S PLAN OF CAMPAIGN.

Japan, in the present struggle with her gigantic antagonist, is inspired with a strong hope of success on account of the superiority of her equipment and the enthusiastic patriotism of the people. And to these is added the curious fact that in China a tradition is extant according to which in the present year a battle will be fought at Asan, as a result of which the Chinese empire will have to flee southward. The Japanese consul at New York is authority for the statement that a copy of this prediction has been in the hands of an official at Fusan for eight years. It is conceivable that the existence of this tradition in eastern Asia, though the belief in it may be characterized as superstition, will have a decided moral influence on the soldiers of both combatants.

It certainly seems that near Asan the first great battle will have to be fought. This is a small seaport on the coast of Corea. The Chinese have a fort and garrison there and are now engaged in strengthening their position. On the land side the place is reachable only in one direction and on the sea side the approaches are narrow and can easily be cut off by means of torpedoes. This natural stronghold is now further being strengthened by means of trenches and various obstacles and the garrison has been augmented so that it numbers 6,000 men. A fleet of twenty ships have also arrived at Asan.

China's plan seems to be to make this place our base of operations in Corea. By holding it she secures a line of retreat and a port through which supplies may be brought to the army now marching across the northern frontier of Corea and whose business it is to extinguish the country, recover possession of the capital and finally effect a junction with the division at Asan. Japan's object must be to prevent this. She will endeavor to cut off the northern army from the base of supplies and destroy the fleet and finally drive the Chinese out of Corea. This seems to be the plan of campaign so far as can be gathered from the dispatches on the subject.

It is noticeable that those most familiar with the two countries generally refrain from expressing any opinion as to the probability of Japan or China coming out victorious. The latter country is ten times as large and populous as its assailant. The whole population of Europe barely equals that of China, and any one of the most densely populated provinces of that empire has nearly as many inhabitants as the United States. Were all this mass of humanity united in the defense of the country and led by intelligent officers, the outcome would not be uncertain. As it is, no one can foresee what may happen. There is no doubt that the secret combinations which hate the present foreign dynasty will seize the opportunity of making an effort for rebellion, and should the Japanese troops be landed on China's shores and there find allies in the millions who are sworn to overthrow the government, Japan's chances would be much greater than they at first appear.

The present commotion in Asia derives much interest from the fact that in ages past wars in those remote parts of the globe exercised an influence in the whole world, felt to this day. It was due to the political upheavals there that the Huns and Vandals and later the Tartars were compelled to migrate westward. They broke up ancient Rome and devastated the Byzantine empire, leaving their imprints of barbarity everywhere and completely changing the map of Europe. Napoleon said once that the East is the theater of mighty events, and the present war is possibly one of them.

AGRICULTURAL COLLEGE.

It gives the News real pleasure to bring to the public mind at this time the Agricultural College of Utah, at Logan, which opens its school year on Tuesday next, September 4th. The aims and methods of the institution are such as can be commended with all sincerity, while its facilities are of the very best for the fulfilment of the high purpose it has in view. Founded for the higher technical and industrial education of our youth—and being in this respect single and unique among all institutions of learning in Utah—it has peculiar claims to encouragement and favor. It belongs to the people, and the News thinks they should be informed concerning it, that they may share in its benefits.

NOTING THE fact that the express companies have a good deal of unclaimed money on hand as a result of the money order business which they have carried on for ten years or more, the *American Banker* pertinently asks: Why is it that the states which compel savings banks to publish lists of unclaimed deposits do not investigate the unclaimed funds now in the possession of express companies?

THE *Herald* can't need to occupy a full column of space this morning in announcing its determination not to apologize for its untruthfulness of yesterday as to a News advertisement. If it can stand the stigma it has brought upon itself, the rest of us will have to try to do so.

$100 IN PRIZES.

For the Great Bicycle Road Race to Garfield Beach.

Thursday, August 30th, Observation Train will leave the Utah & Nevada depot at 2 p. m. See the beautiful prizes in Joslin & Park's show window.

The G. A. R. National Encampment will be held at Pittsburgh, Pa., in September and the Baltimore & Ohio Railroad has been selected as the Official Route from Denver to Chicago, Pacific Express Office, Salt Lake, Spanish Fork and intermediate points to Pittsburgh and return. On sale September 8th, good to return until September 28th, 1894. Secure your tickets at Rio Grande Western Railway Office, 13 West Second South street, and be sure they read via the Baltimore & Ohio.

Dr. Price's Cream Baking Powder Contains no Ammonia or Alum.

THE GREAT 10 MILE ROAD RACE

To Garfield Beach.

Thursday, August 30th, Observation train will leave Utah & Nevada depot at 2 p. m. Eleven elegant prizes on exhibition at Joslin & Park's. Fare only 50 cents.

THE AGRICULTURAL COLLEGE OF UTAH.

1. The College will open Tuesday, September 4th, for the reception of students.

2. Some of the facilities for practical instruction are: New buildings of the value of $[illegible], scientific apparatus worth $[illegible], a corps of instruction—Agriculture, Domestic Arts, Mechanical Engineering, Civil Engineering and Commercial Science; six short courses and postgraduate courses; a faculty of twenty teachers, mostly specialists; 240 acres of ground for experimental demonstrations in Agriculture, Horticulture, Dairying, etc.; an annual income of $40,000 for the present biennial period; well equipped shops for manual training in the use of the best modern tools, machinery, and practical work generally; free tuition; yearly entrance fee $5.00.

3. The total cost of attending (board, room, clothing, books and incidentals), need not exceed $300 a year.

4. It is intended to be a local college home, free from the temptations and inconveniences of large cities, and without the dullness usual in smaller towns.

5. It provides instruction and training suited to the wants of the masses of the people; in a living course representing the best ideas, wisdom of the people; Agriculture, the Mechanic Arts, Commerce and Home Work.

6. Means of the people none of their money, but only that their sons and daughters, so fitfully advanced to enter upon its courses, be induced to share in its benefits.

7. It is situated in Logan, Utah, reached by the Union Pacific railway.

8. A catalogue describing its courses and facilities for instruction and practical work, will be sent to any address upon written application to The Agricultural College, Logan, Utah.

J. H. PAUL, Ph. D., President.

Call For County Republican Convention.

A convention of the Republicans of Salt Lake county is hereby called to meet at the old Federal court room, Walsh building, Salt Lake City, Utah, on Thursday, September 6, 1894, at 2 o'clock p. m., for the purpose of nominating 32 delegates to the Republican Territorial convention to be held in Provo, September 11, 1894, pursuant to call of the Territorial Republican committee. Said county convention will consist of 137 delegates, apportioned among the various precincts of Salt Lake county as follows:

Salt Lake City, First precinct, 4; Second precinct, 5; Third precinct, 3; Fourth precinct, 4; Fifth precinct, 4; Bingham, 1; Pleasant Green, 1; Hunter, 1; North Point, 1; West Jordan, 1; South Jordan, 1; North Jordan, 1; Herriman, 1; Riverdale, 1; Bluff Dale, 1; Draper, 1; Brighton, 1; Granger, 1; Farmer's, 1; Mill Creek, 1; Sugar House, 1; Big Mill Creek, 1; Mountain Dell, 1; Union, 1; South Cottonwood, 1; Big Cottonwood, 1; Little Cottonwood, 1; Butler, 1; Sandy, 1; Granite, 1; Silver, 1; Pleasant View, 1; total, 137.

Primaries for the election of delegates to said county convention will be held under the direction of the chairmen of the various precincts at the usual places for holding primaries, on Tuesday, September 4th, 1894, at 8 o'clock p. m. In case in any precinct no place is generally understood at which primaries shall be held the chairman of such precinct is hereby requested to designate some place and to publish notice thereof in connection with this call.

By order of County Republican Committee.

W. F. JAMES, Chairman.
GEORGE M. CANNON, Secretary.

G. A. R. Excursion to Pittsburg, via Rio Grande Western Ry.

On September 8th the Rio Grande Western Ry., scenic line of the world, offers to the G. A. R. and the public the very low excursion rate of $55.00 from Salt Lake, Ogden, Provo, etc., to Pittsburg and return. Ticket good until September 28th. Two fast trains daily leave Salt Lake at 8:00 a. m. and 5:30 p. m. for Pittsburg and all points east. First and second class sleeping cars. Free reclining chair cars. Do not forget that tickets should be purchased at Union Ticket Office, R. G. W. Ry., 13 West Second South Street, L. A. Hinton, agent.

SALT LAKE THEATER

CHAS. S. BURTON, Manager.

Exceptional Extraordinary of

Mr. Edward Harrigan.

And his New York Company, under the Management of M. W. HANLEY.

5 NIGHTS, COMMENCING Tuesday, Aug. 28.

MR. HARRIGAN'S FIVE GREAT PLAYS

Change of Bill every Night.

Tuesday—"Old Lavender."
Wednesday—"Reilly and the 400."
Thursday—"Cordelia's Aspirations."
Friday—"Squatter's Sovereignty."
Saturday—"The Leather Patch."

All the Favorites in the Cast. Dale Breslaw's Popular songs.

Next week (matinee) August 30th, Friday 31st, Sat. 1st.

NEXT ATTRACTION.

"The New Boy's Auction."

Lyceum Theater,

T. E. O'NEILL Manager.

Week commencing Monday August 27, 1894.

College Chums.

2 FIVE-TON

WAGON SCALES

(Made by the Chicago Scale Co.)

For Sale Cheap.

Inquire at This Office.

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Our Buyers Have all Returned!

New Purchases in DRESS, DRY and FANCY GOODS, are now arriving, and when complete, our Stock will have all the LATEST NOVELTIES of the Season.

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We count on a Good Trade after a Season of Enforced Economy, and would say that we will in every Department meet the necessities of today, both in Quantity, Quality and Price.

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Our Friends are Invited to Call.

T. G. WEBBER, Superintendent. I

Continental MARKET

ERECTED AT A COST OF $45,000.

45 STALLS TO SELECT FROM.

DIRECTORY

Give It a Trial.

Cor. 1st South & West Temple.

WANTED.

WANTED—STOCK SHERP. ADDRESS P. O. Box 1281, Salt Lake City.

WASHING WANTED, AT NUMBER 474 State street, City.

SITUATION WANTED BY A COMPETENT lady as assistant prescription clerk; best of references. Address Lillie Riggins, Pa. O. Momence, Illinois.

MCMAHAN'S DETECTIVE AGENCY, Rooms 20 and 21 Gardeener Block, 111 Main Street, Salt Lake City. P. O. Box 1718. J. A. MCMAHAN, Supt.

WANTED, TRAVELING SALESMAN TO carry our side line. Liberal commission. HARTFORD CHEMICAL CO., Cleveland, Ohio.

WANTED—LADY OR GENTLEMAN TO canvass in office. Salary $75.00, with chance to increase, and position permanent if suited. Business for paid to office if required. Enclose reference and self-addressed stamped envelope. Manager, Lock Drawer P, Chicago.

MCMAHAN'S DETECTIVE AGENCY, Rooms 20 and 21 Gardeener Block, 111 Main Street, Salt Lake City. P. O. Box 1718. J. A. MCMAHAN, supt.

YOU WANT A HOME?

$1,200 WILL BUY A 8-ROOM BRICK and frame house, with the modern improvements, pantry, closets, summer kitchen, flowing well and stable. Situated on the West and Twelfth South, Fourteenth West. Inquire between one and two and another at 10 a month. Will trade for lot, with or without small house nearer to town. Apply to A. Dock, this office.

ODORLESS SANITARY CO., 67 MAIN STREET.

CESSPOOLS, GARBAGE, DEAD ANIMALS handled. Improved methods of disinfecting and handling. Telephone 979.

LOST.

BETWEEN T. R. JONES'S BANK AND Germania Club, 48 East Second South, on Council Warrants. Return to 127 East First South.

LOST.

ON THIRD NORTH, A FOX PUP. Finder please return same to Calder's Music House and be rewarded.

STRAYED OR STOLEN.

FROM FOREST DALE PASTURE, ONE chestnut sorrel mare, branded V on left shoulder; no address left behind. Information that will lead to her recovery will be liberally rewarded. A. M. CANNON, JR., this office.

FOR SALE.

A GOOD BAKERY, BUSINESS CHEAP. Address A. H., this office.

MONEY TO LOAN.

ON CITY OR FARM PROPERTY. Chattel and Personal Warrants, and Water Stock wanted. ELMER DARLING, Progress Bldg.

TEACHERS' EXAMINATION.

THE EXAMINATION OF TEACHERS for the public schools of Salt Lake County, will be held in the Courthouse, Second floor, Pine Street and Second West Streets, Salt Lake City, August 30th and 31st, commencing each day at 9 a. m. promptly.

The examination of applicants to attend the University of Utah, or Territorial Normal from Salt Lake City and county, will be held at the same time and place.

O. H. ALLEN,
A. H. WOODRUFF,
G. F. BOOGNICK,
Board of Examiners.

EXAMINATION FOR TEACHERS FOR SALT LAKE CITY PUBLIC SCHOOLS.

AN EXAMINATION OF TEACHERS FOR certificates to teach will be held in the high school building, beginning September 3rd, 1894, at 9 a. m. All applicants for certificates in the public schools which are somewhat shorter than those issued to teachers elsewhere in the county, will be furnished by the Board of Examiners.

J. F. MILLSPAUGH,
Clerk Board of Examiners.

SPORTS!

And people who sport—any one who plays Tennis, rides a "Bike," climbs the mountains, plays ball, sails a Yacht, hunts, etc., will find that at

DUNFORD'S SHOE STORE

A most complete line of the best sporting Footwear is sold cheap. We have different grades, calculated to suit any game, any pleasure, any person, any price.

Dunford's, THE LOW PRICE SHOE STORE, 57 South Main St.

Golden Opportunity!

Ladies' Straw Hats, Half Price.
Challies and Lawns, Half Price.
Laces in Torchon, Silk, Valenciennes, Spanish and Notingham Laces, at Big Reductions.
Ladies' Summer Underwear, at Cost.
Ladies' Waists, a few left, at Cost.
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