

YOU ARE IN GOOD COMPANY WHEN YOU PLACE YOUR NAME ON THESE PAGES. THE LEADING FIRMS OF THE CITY ARE ALL HERE.

24 PAGES—LAST EDITION.

THE ESTATES OF UTAH'S RICH MEN.

How the New Inheritance Law is Swelling the General Expense Fund in This State.

PLAYING AN IMPORTANT PART.

Has Stood the Strongest Test of the Courts and Has Come to Stay On The Statute Books.

THE LAW IS YET IN ITS INFANCY.

Nevertheless It Has Sent a Fortune of Golden Shells Jangling Into The State Treasury.

ESTATES THAT HAVE SETTLED.

The following estates have contributed to the State Treasury the amounts set opposite their names:

B. M. Ellerbeck,	\$1,539.00
J. C. Griffiths,	109.00
T. Tucker,	5,157.41
Henry Rippe,	615.11
John A. Lowe,	1,485.98
John S. Gifford,	6,102.84
D. J. Peery,	5,482.94
J. H. Ricketts,	773.88
Matilda Barratt,	3,302.51
A. S. Nilson,	1,597.69
Allan Fowler,	6,024.62
Total	\$38,570.73

Since the inheritance tax law of this state went into effect, on May 14, 1901, State Treasurer Dixon has received the total sum of \$38,570.73 in taxes on estates which came within the law. This amount was collected from only 11 estates out of a possible 34, the appraisements in which have been filed in the state treasurer's office, showing that they are liable for the tax. This money goes into the general expense fund of the state, so it will be seen that, as a source of revenue, the inheritance tax will play an important part. During the month of August the general expense fund of the state was increased just \$10,924.07 by reason of the collection of the tax upon three estates.

YET IN ITS INFANCY.

The law is yet in its infancy, as it became necessary to test its constitutionality in the highest court of the state before the constitutionality of the law could be established. The law is liable for the tax, would respond to the demands of the treasurer for the payment of the tax. It was only on June 30, 1903, that the supreme court upheld the constitutionality of the law. The test case was that of State Treasurer Dixon against A. C. Ricketts, executor of the estate of James H. Ricketts, deceased. In the district court a demurrer to the complaint was sustained on the grounds of the unconstitutionality of the law and further that the complainant did not show that any legatee named in the will could receive the sum of \$10,000, the law demanding that amount from taxation. The demurrer was overruled by the trial court and, on appeal, the supreme court affirmed the judgment of the lower court as affirmed on the above date. The book of the state treasurer show that the sum of all of the estates received so far was \$38,570.73, and that, between August 30, 1903, and Oct. 23, 1902, and Aug. 30, 1903, so it will be seen that the law has hardly got in good working order yet.

INTRODUCED IN 1901.

The law, which was introduced during the session of the Legislature of 1901, by Senator E. M. Allison, provided that a tax of 5 per cent shall be levied on all estates above \$10,000, after the payment of all debts was made, the first clause of the law follows in full:

All property within the jurisdiction of this state and any interest therein, whether belonging to the decedent or to the state or not, and whether tangible or intangible, which shall pass by will or by intestacy, or by gift, or by any other mode, shall be subject to a tax of five per cent of its value above the sum of ten thousand dollars, after the payment of all debts, for the use of the state; and all administrators, executors and trustees, and any such donee under a conveyance, and any such donee under a gift made during the grantor's or donor's life, shall be respectively liable for all taxes so levied, except as herein provided, with lawful interest as hereinafter set forth, until the same shall have been paid. The tax aforesaid shall be and remain a lien on such estate from the death of the decedent until paid, and terminating the amount of tax to be paid under the provisions of this section, after the payment of all debts shall be computed and paid on the entire residue of the estate, and the court shall determine the amount of tax to be paid by the several devisees, legatees, grantees or donees of the decedent.

TAX BEFORE LEGACY.

It is the duty of the executor, administrator or trustee of an estate to collect the tax before delivering the legacy or property subject to the tax to any person entitled to the same. The tax within fifteen months after the death of the testator or intestate or within fifteen months after the trustee assumes the trust. All taxes not paid within the time stated above shall draw interest at the rate of 8 per cent per annum until paid. It shall also be the duty of the executor, administrator or trustee to file with the state treasurer a description of the real and personal property subject to this tax within six months after the death of the decedent, and to file a copy of the estate accounts with the state treasurer. The law was approved by the governor on March 14, 1901, and, having no emergency clause, it went into effect 30 days later on May 14, 1901.

ESTATES THAT ESCAPED.

Because of the fact that it contained

THE DESER EVENING NEWS.

TRUTH AND LIBERTY. SATURDAY, SEPTEMBER 5, 1903. SALT LAKE CITY, UTAH. FIFTY-THIRD YEAR.

WAR IN EUROPE.

Berlin, Sept. 5.—A dispatch from Constantinople to the Tagblatt says: "War with Bulgaria is in sight. The council of war has recommended sending an immediate ultimatum to Bulgaria but the sultan has decided to wait. It is rumored that Turkish troops have already crossed the Bulgarian frontier without encountering any resistance. The members of the council of war were all last night at the Yildiz Kiosk and delegated Edhem Pasha as commander-in-chief."

CITY SCHOOL MATTERS.

Teachers Employed, Truant Officers Named, Other Business Transacted.

The committee on teachers and school work met this morning in the office of O. W. Moyle. The members present were Mr. Moyle, Judge Henderson, Mr. Newman, Superintendent Christensen was also in attendance. The committee granted a leave of absence for one year on account of illness to Mary T. Critchlow, teacher of German in the high school. Charles H. Miles was named to succeed her at a salary of \$99 a month.

TRUANT OFFICERS.

Policemen C. A. Sperry and C. A. Carlson were named as special truant officers to succeed themselves this year. They will work during the last being entirely satisfactory to the board. They will receive \$3 each as compensation for that service.

TO TEACH IN THE GRADES.

It was agreed to recommend the employment of Miss Leona M. Smith as a teacher in the grades at a salary of \$30 a month. The question of the employment of medical inspectors went over until the next meeting.

THESE ALL PASSED.

The board of examiners reported that the following teachers had successfully passed examinations and would receive certificates accordingly: Primary—Martha Smith, Marjorie Whiteley, Winona Jones, Cora McKnight, Carolyn Harzard, Mrs. J. C. Brooks, Nettie A. Meyer and Julia Welch. Grammar—Nellie Hann, Lizzie Stocking, Mrs. H. W. Fennell, Mrs. J. C. Brooks, Schol, Lora McCormick, W. J. McCoy was also selected as a teacher in the high school. The examination board understood, will make a further report in the very near future.

KNEW THEM LONG AGO.

A Woman Was Acquainted With the "Mormons" in the Days of Nauvoo.

The "News" had a pleasant call yesterday afternoon from Mr. and Mrs. J. M. Thomas of 2709 Lawrence street, Denver, who stopped over here on their way home from the G. A. R. convention at San Francisco. Mrs. Thomas is an interesting character. It was her father, Major James R. Parker, who was sent out by the governor of Illinois to protect the "Mormons" from the wicked assaults of their enemies at the time of their expulsion from Nauvoo.

PROSPEROUS IDAHO.

C. R. Savage is Lush in His Praise Of Conditions in That State.

C. R. Savage has just returned from a viewing trip through the Snake river valley. He gives a glowing description of the immense crops now being garnered. Along the line of the railroad for a stretch of 70 miles, he says, there is a crop of wheat and alfalfa that eclipses any previous year's output. The big sugar factory near Idaho Falls is nearing completion. The Ricks academy near Rexburg, one of the finest edifices in Idaho, is also getting the finishing touches. New stores in Rexburg are being built, and on every hand there are evidences of prosperity, pleasing to look upon. Apples, tomatoes and string beans are being gathered where it was once thought that the soil was barren. The Snake River is lower at Idaho Falls than it was ever known to be, but the irrigation ditches and canals are all filled to the brim on each side of it. The crops are doing well. Wheat, to the acre at Rigby, the mushroom city. When all the advantages of a successful season in producing sugar are realized, the towns and villages of Idaho will enjoy a greater boom than ever before. Glorious weather prevails there at the present time.

OFF FOR MANILA.

Fourteenth Cavalry Sailed From San Francisco at Noon Today.

San Francisco, Sept. 5.—The United States transport Logan sailed for Manila direct at noon today with troops and freight. The Fourteenth cavalry has been assigned to the troop ship, and the soldiers with their officers will be the only military passengers to go out on the Logan. The cabin passengers include the families of army officers and a number of insular employees. The Logan's cargo amounts to 3,000 tons of commissary and quartermaster supplies.

POLITICAL MEETING.

Utah Democratic Club Will Consider Local Situation Tuesday Night.

The Utah Democratic club has issued a call for a meeting to be held at the office of the secretary, 204 McCormick block, on Tuesday night, at 8 o'clock. Judge Judd, an old-time member of the club, will be present by invitation and deliver an address, while other Democratic war horses will present their views on the present political situation and perhaps outline the policy of the party for the fall campaign.

INDIAN TUTORS.

Young Women Appointed to Serve in The Schools.

(Special to the "News.")

Washington, D. C., Sept. 5.—Miss Mary Boiling of Salt Lake has been appointed nurse at Osage Indian school, Oklahoma. Miss Mary H. Hall, Chillicothe, Oklahoma, laundress, and Miss Julia Kuntz, Pudiaka, S. D., baker at Shoshone Indian school, Wyoming.

Lowered Her Record.

New York, Sept. 5.—The American line steamer St. Louis which arrived here last night made the trip from Southampton to New York in 6 days, 7 hours and 49 minutes, breaking her previous record of 6 days, 13 hours and 55 minutes which she made in 1899.

President's Protection.

Oyster Bay, L. I., Sept. 5.—No formal orders were received by the president today. Tomorrow night the president and party will start for Syracuse, where on Labor day the president will deliver an important speech. Extraordinary precautions have been taken to insure his personal safety on the trip and at Syracuse, the secret service officers having in mind the recent attempted attack of Madison, Wis. The president will hold a public reception while in Syracuse.

SENATOR LEWIS SUED FOR \$400,000.

Majestic Copper Mining & Smelting Company Wants Damages From Former President.

Trouble Over Some Stock. Breach of Contract Alleged—Will Come Up for Hearing in Connecticut Courts.

The Hartford, Conn., Courant of the 1st inst. gives an account of the filing of a suit in that state in which the Majestic Copper Mining and Smelting company is plaintiff, and State Senator A. B. Lewis is named as defendant. It says:

"The Majestic Copper Mining and Smelting company has brought an action to the superior court of this county against A. B. Lewis of Frisco, Utah, in which damages of \$400,000 are claimed. All the stock of the company to which Mr. Lewis had title was attached to secure judgment in the suit, but he has agreed to pledge certain securities to indemnify the company against loss in the event of its obtaining judgment, and the attachment of his stock will be released when the securities are deposited."

"Mr. Lewis was a former president of the Majestic Copper Mining and Smelting company. At the annual meeting of 1902, the company in which he was president, he agreed to transfer to the company certain shares of stock to which he had title. He continued president until the summer of 1903. The company then declared that he had failed to comply with the terms of the agreement and the action was brought against him in the inferior court of the county. The company's only cause of action set out is a breach of contract. It was said yesterday that the action of the company against Mr. Lewis precedes the action brought by the company against Clemens Caughey, which has recently been extensively exploited. The action brought by the company is returnable in 'self-defense' of the latter."

BEQUEU HAS "BATS."

New York, Sept. 5.—Francis N. Bequeu, 46 years of age, a photographer, was committed to Bellevue hospital today to be examined as to his sanity. Bequeu had been arrested for writing a letter to Secy. of State Hay, in which he threatened the secretary of a claim of \$41,000 was not paid. Bequeu has written letters on the subject to the various presidents and secretaries of state since the administration of Harrison, none, however, threatening in tone until this letter to Secy. Hay in which he declared if Mr. Hay did not attend to his claim he (Bequeu) would attend to Mr. Hay. Magistrate Cornell declared that he did not believe Bequeu was in his right mind, and committed him to Bellevue for examination.

WILL GO TO FORT RILEY.

Brig. Gen. Cannon to Represent State at the Kansas Encampment.

The adjutant-general of the army recently notified Gen. Wells that army maneuvers would be held in October at West Point, Ky., and Fort Riley, Kan., and he wished to know if any officer was to be detailed from the state guard to attend these maneuvers. The governor replied that no officer could very well attend the Kentucky maneuvers, but the state would be represented at the Kansas encampment. Maj. Gen. Bates had sent notification that to every officer sent from the state there would be given a mount, tent, cot, stove, fuel and a place to get his meals. Other expenses must be borne by the state or officer attending. The governor selected Brig. Gen. Cannon, and that officer will leave Oct. 17, in company with the command from Fort Douglas for Fort Riley. He will report to Gen. Bates, and he will have every opportunity to observe the work done there by the troops.

BRINGS BACK A WIFE.

Salt Lake Attor Springs a Surprise and Gets One to return.

Atty. W. H. Branel surprised a number of his friends this morning by returning from Colorado Springs with a charming young lady whom he promptly introduced as Mrs. Branel. The newly married couple, however, was destined for a surprise also. It appears that on arriving at the depot the groom handed his baggage checks to an expressman. When the wagon eventually arrived at the boarding house on Third South it was surrounded by a large and admiring crowd. This aggregation was speedily augmented by the star boarders who also lined up and took in the spectacle. In the center of the wagon reposed a big trunk. There were other pieces of baggage, but the trunk held the bride. The expressman said that he would not go through such an experience again for anything. That Branel said is neither here nor there.

DON MUSSER HOME.

Former Batteryman and Editor Comes Back from the Philippines.

Don C. W. Musser, a former member of the Utah batteries in the Philippines and later editor and publisher of a Manila paper called "Freedom," returned to Salt Lake yesterday, after an absence of something over six years. Mr. Musser is a son of Hon. A. Milton Musser of this city and left here the day after the Pioneer Jubilee, July 24, 1897. He first went to Seattle, where he engaged in newspaper work, and incidentally delivered lectures on Palestine. Then he dropped down to San Francisco and worked some on the papers there and on the arrival of the Utah batteries bound for the Philippines, the martial spirit took

ATTITUDE OF GREECE.

London, Sept. 5.—D. G. Metaxas, the Greek minister to the court of St. James, today outlined the Greek view of the Bulgarian situation. He said: "The attitude of Greece is entirely misunderstood. What my government desires is the re-establishment of Greece in Macedonia. The large Greek population in that province is subjected to atrocities by the Bulgarian revolutionists. Bulgarians are worse than the Iashi Bazariks. They pose as liberals but they really aim to Bulgarianize Macedonia. Greece seeks the welfare of the whole Christian population."

STUDY AND BOOKS.

City Schools Open on the 14th, University on the 7th other Schools.

The period of study and books is back again to the juvenile population of the city. That is, it will be back in the course of a few days. The city schools open on September 14; the university will admit pupils the coming week, beginning on Wednesday. Active work will follow the ensuing week. The D. S. university will commence its regular course work on Monday and the Salt Lake College Institute will open on Wednesday next. Gordon academy, the Congregational school, opens next Tuesday morning.

MANSLAUGHTER.

Bingham Miner Charged With Causing Death of Little Girl.

County Attorney Westervelt today filed a complaint charging involuntary manslaughter against a man named Victor Peterson, a Bingham miner, who recklessly rode over a seven-year-old girl named Florence Hicks, causing her death.

Florence, with a number of other children, was playing in the road about 4 o'clock yesterday afternoon at Bingham, when Peterson came tearing down the canyon on horseback. When he saw the children he made an attempt to pull up, but too late. The children scattered in terror, but the Hicks girl was unable to get out of the way. The horse struck the girl, knocking her down, the hind hoofs of the animal trampled her so that she died in a few minutes.

Peterson was promptly placed under arrest with the sequel designated above.

DR. DALBY'S ILLNESS.

It is so Serious that Friends are Fearful As to the Outcome.

Many Salt Laker will regret to learn that Dr. W. T. Dalby of this city is a very sick man. His illness being so serious that the outcome is altogether uncertain. In fact there are fears that he cannot recover. He has been in California for some time for treatment for cancer of the stomach. Last night the word reached this city that he was dead. Fortunately the cancer was not as bad as that. However, he was very low and will reach home tomorrow morning.

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PORTO ADMITS UTTER INABILITY.

Notifies Powers That it Cannot Guarantee Safety of Foreign Legations in Constantinople.

Sultan is Panic Stricken. "Unspeakable Turk" will Not be Responsible for Disorderly Conduct on Part of Disturbers.

TURKO-BALKAN AFFAIRS ACUTE.

Admiral Cotton Announces His Arrival At Beirut—Train Carrying Turkish Troops Blown Up Near Uskub.

Berlin, Sept. 5.—The Turkish government, according to information received from the foreign office by the Associated Press, has notified the powers that the porte cannot guarantee the safety of the legations at Constantinople.

WHERE WORK HUMS.

An Air of Commendable Activity Among The Workmen on North State St.

Whether the action of the board of public works in enforcing penalty clauses on delinquent contractors has had anything to do with the air of activity that marks these days on North State street is not definitely known. But whether it has or not there is a spirit of haste and dispatch on that thoroughfare that looks like business and causes the thoughtful observer at least one to change that has come.

There is a perfect swarm of men at work on the Eagle Gate North State temple. Certainly if all street paving were done with the rapidity that this is being done, the city would be a different place. It is noticed that the paving company, the street car company, the electric and telephone companies all have men at work here and are apparently vying with each other to see which can get through first.

THE COUNTY INFIRMARY.

Commissioners Will Ask Bids for the Erection of a New Boiler House.

The county commissioners at their meeting today, decided to advertise for bids for the construction of a new boilerhouse at the county infirmary. The building will be brick and will measure 20x30 feet. It was also decided to advertise for bids for the construction of a 30-foot trestle to support a water tank from which the infirmary will be supplied with water. It is the intention of the board to use artesian water and pump it into the tank and thence distribute it throughout the county infirmary building.

"TEDDY'S" BAD FALL.

Horse Named After the President Gives Fireman Smith a Hard Shaking.

Chase Smith, one of the firemen at station No. 1 met with a painful accident about 8 o'clock this morning while exercising one of the horses, the big black animal called "Teddy Roosevelt." Smith was riding the horse at a rapid gallop up First South street, and while nearing Third East the horse stumbled and fell, and rider went down. The horse was broken, but the presence of mind Smith managed to keep from falling under the heavy animal. "Teddy" rolled over and plowed up the ground for several feet. The animal's knees were bruised and skinned, and received a cut over the left eye, and had a front tooth knocked out. Smith escaped with a sprained left hand. It was feared at first that the horse was broken, but Dr. J. S. Wither made an examination of the injured member and found there was nothing more serious than a sprain. The horse was broken, but the finest in the department, but he will present a forlorn sight until the wounds are healed up.

RESIDENCE FIRE.

House Over the River Gives Department A Long and Heavy Run.

Assistant Chief Wood of the fire department and the boys from station No. 2 had a long run to a fire about 8 o'clock last evening. The blaze was in a two-story brick house owned by Charles Crane and occupied by J. W. McElion, situated between Ninth and Tenth streets on the west side of the river. The cause of the blaze is a mystery to the occupants of the place. It started in an upstairs bedroom and spread rapidly to the next floor. The fire was broken by the fire department, but the blaze was practically extinguished before they reached the scene. A number of young boys organized a bucket brigade and succeeded in saving the house from being destroyed. The damage consisted in burning out of one room and some damage to the roof.

Politician Indicted.

Denver, Colo., Sept. 5.—The Republican today says that an indictment has been returned by the grand jury against Thomas J. Maloney for offering a bribe to City and County Clerk John A. McElion to influence the contract for the transportation of the records for the new Arapahoe county. Mr. Maloney is a prominent politician.

Big Coal Deal.

Pittsburg, Pa., Sept. 5.—The Pittsburgh Gazette says contracts have been signed under the terms of which George I. Whitney, of Whitney, Stephenson & Co., of this city undertakes to deliver for cash a controlling interest in a large coal mine. The mine is owned by the Monongahela River Consolidated Coal company. The transfer of control will be through the purchase for cash of a majority of the capital stock, deliverable in either common or preferred shares or both. The Monongahela River Consolidated Coal & Coke company is capitalized at \$400,000, and its output last year approximated 9,000,000 tons of coal. The combination of interests will represent a total of \$123,000,000 and the tonnage close to 25,000,000 tons.

Oil Tank Fired.

Monterey, Ind., Sept. 5.—An oil tank holding 20,000 barrels of crude petroleum, belonging to the Manhattan oil company, was struck by lightning this morning and the oil set afire. A cannon was brought from Lima, Ohio, and a large fire was hot into the tank to let out the oil. The loss is \$35,000.

HISTORIAN'S OFFICE.

Church of Jesus Christ of Latter-day Saints.

IF YOU DON'T TELL THE PEOPLE THROUGH THE PAPERS WHAT YOU HAVE TO SELL, YOU WON'T SELL YOUR GOODS. OUR SUBSCRIBERS READ THE ADS.

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