New Orleans Republican.

OFFICIAL JOURNAL OF THE UNITED STATES

OFFICIAL JOURNAL OF NEW ORLEANS

GENERAL LONGSTREET.

His Views on the Political Situation—Consideration of the Reconstruction Question.

NEW ORLEANS, March 23, 1872.

Senator W. P. Kellogg, Washington, D. C.:

DEAR SIR—Your esteemed favor upon the relative merits of questions that should influence the voice of the people in the approaching canvass, and the leaders who should be chosen as their representatives, finds me in poor condition for a very satisfactory reply. I have been content to occupy an humble position in the party, and have been so closely confined to Louisiana, that I fear to attempt to look beyond its borders in forming opinions or making suggestions.

The great question in this quarter is the problem of reconstruction, and I am inclined to think that it is the most important national question. It is hardly worth our time, at this late day, to ask whether the reconstruction laws are the wisest that could have been devised. They are laws, and have been sufficiently tested to convince us that their faithful administration will lead to the results anticipated by those who were instrumental in their enactment. I think it better, therefore, to adhere to the original plan than to start off upon some other theory that may lead us into new difficulties, and possibly to disastrous confusion.

Our financial affairs are in such favorable condition, and are so dependent upon comfortable reconstruction, that we may assume the solution of the first problem as deciding this also.

Our reconstruction is one of the weightiest jobs that was ever saddled upon a government; even more difficult than the effort of Prussia to reconstruct Alsace and Lorraine. For with the latter it is an affair of a lifetime; with us, but four years are allotted to the task—unless the people have that patience and forbearance that are necessary to give to time its healing and salutary influence. Had President Lincoln lived, it is probable that he would have encountered as great difficulties as President Johnson, and with as little success. Yet I would not like to say that they were not as able political statesmen as any of their day. Upon the advent of the present administration, the responsibility of previous failure was added to the already momentous undertaking. It is evident that the duty of the times has been met with a spirit of good faith, and has been as successfully met and discharged as we should expect in so limited time.

There was a time when I had serious doubts of the possibility of success, but the law was before us, and we had no course to pursue except under its mandates. I think that it has been faithfully executed; so much so, that in some instances it is said to have been done with severe justice. I have said before that we have reason to hope that we shall have successful reconstruction. I believe that this is due to the firm hand of the present administration. Will it not be better, then, to forego the excercise of our good privilege of a quadrennial change of administration, when we see and feel and almost realize that our future will not be left in doubt?

Then, again, the personal claims of the President are very great. All things considered, I am constrained to say that I think the people owe it to themselves and to the President to return him to the office that he has filled so well, and with such entire good faith.

I remain, very respectfully and truly yours, JAMES LONGSTREET.

THE NEXT WEDDING.

The Marriage of the Grand Opera House Ballet Girl.

[From the Telegram.]

Miss Acheson is one of the eight very beautiful girls forming the first line of coryphees in the 'Cashmere ballet in the second act of "Lalla Rookh." She is about eighteen years of age, a perfect blonde, and by reason of her peculiar personal charms is, perhaps, the more noticeable of any in the ballet organization of the Grand Opera House. She resides with her widowed mother, whose only support she has been for the past two years, and it is creditable to Mr. Sherman that upon making just inquiry concerning the young lady's reputation, and being satisfied on that score, he sought to visit her humble home, which request was modestly granted. There giving renewed expression to his love, he was formally accepted as a suitor.

Mr. Sherman is a commission merchant, doing business with his father on Front street, in this city, is twenty-three years of age, and of very prepossessing appearance and manners. He expressed himself at the Grand Opera House last evening as annoyed at the newspaper notoriety given him, and said that he was thoroughly aware of the importance of the affair to his future welfare and happiness, and that having the consent of the young lady and her mother, and his own people not interposing any obstacles to the union, and being abundantly able to support a wife in creditable style, he trusted the general public would take no interest in an arrangement which really concerned no one but the high contracting parties.

In addition to the gentlemen above named there will be present at the bridal fete, on Sunday evening next, Mr. J. L. Vincent, stage manager at the Grand Opera House; Mr. Edward F. DeNyse, Joseph Howard, Jr., editor of the *Star*, and a number of well known millionaires and bankers of Wall and Broad streets, of this city. The bridal trip will comprise a journey to San Francisco by rail, thence to Panama, Jamaica, St. Thomas, Rio Janeiro, and return to New York.

Robbing a Bank Messenger.

Bank messengers are now in peril. In addition to the robbery in this city of the messenger of the Citizens' Bank, from whom $67,000 in currency was stolen, we have the following report from the New York *Standard*:

William Woodruff, a porter on the New York and New Haven railroad, accompanied by Charles Fleetwood, another employe of the company, left the company's office, Fourth avenue and Twenty-seventh street, in a stage, Saturday afternoon. They had about $7000 in available funds and a large amount in checks, which they intended to deposit in a down-town bank. As they were about to enter the stage, a well dressed man stepped in ahead of them. Another block on, a second well dressed man entered. Four blocks below, one of the men stepped out, and a passenger noticed that he gave a signal to a third man, who was driving a light wagon behind a spirited horse. The latter passed the stage toward Fifth avenue, wheeled around, and drove in the rear of the stage, just as as it was passing Twenty-first street. At the same moment the man who got into the stage at Twenty-sixth street seated himself between the porter and the door, pressed one of his feet against the door to open it, and seized the bag of money in the hands of Woodruff. Fleetwood sprang forward and recovered the money bag. The robber then sprang from the stage into the wagon of his confederate, who drove off rapidly.

We copy this indignant protest from the Ouachita *Telegraph:*

We see that the Central Grant Club, of New Orleans, have designated Messrs. John Ray and F. W. Barrington to organize Grant clubs in Ouachita. On behalf of the Republicans of Ouachita, we protest against this attempt on the part of persons in New Orleans, to take away from us the organization of our own clubs. If, in order to secure a united course of action, such appointments are considered necessary, we think it would have been wise to have appointed some man better posted in our local politics than Mr. John Ray, who only takes an interest in them when there is some office in view, and does not even know whether we have a parish executive committee or not.

The Illinois Industrial University has 339 students, of whom forty-four are young women.

LAWS OF THE STATE OF LOUISIANA

PUBLISHED BY AUTHORITY.

No. 14.

AN ACT

To provide a revenue, and grant and collect licenses, to prescribe certain penalties and certain duties of judges of courts, justices of the peace, State and parish officers, and to repeal all acts inconsistent herewith.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That there shall be levied and collected an annual amount as a license or tax:

First—From each male inhabitant over the age of twenty-one years, not attached to the army or navy of the United States, the sum of one dollar, ninety per cent of which shall be appropriated exclusively to the support of public schools in the parish in which the sum is paid, and the balance placed in the State treasury to the credit of the Charity Hospital fund.

Second—From each wholesale or wholesale and retail merchant, dealer or trader, from each importer or dealer in bar stores, one hundred dollars; from each and every retail merchant, fifteen dollars.

Third—From each keeper of a warehouse, cotton or lumber yard, or other place of public storage for hire, fifty dollars.

Fourth—From each keeper of a livery stable, sale stable or yard, or livery and sale stable, with stalls or other accommodations for horses or mules, twenty-five dollars; for every public hack, twenty-five dollars.

Fifth—From each keeper or proprietor of a distillery, except distilleries used exclusively in distilling from fruit or turpentine, three hundred dollars; from each keeper or proprietor or manufacturer of cordials, liquors, wines or syrups, one hundred dollars; from each keeper of a distillery from fruit or turpentine exclusively, and for the keeper or proprietor of a brewery, fifty dollars; provided, that no license shall be required from any person who distils from fruit for his own use and not for sale.

Sixth—From each proprietor or keeper of every billiard saloon, bowling alley or pistol gallery in which there is but one table, alley or target, twenty-five dollars; where there are two tables, alleys or targets, forty dollars; where there are more than two tables, alleys or targets, two dollars additional on each table, alley or target.

Seventh—From the managers or lessees of a theatre, concert saloon, opera house or museum, five hundred dollars; from the owner of any coffeehouse or beer saloon where theatrical plays, dancing or singing are performed, whether with or without admission fee, one thousand dollars; from each proprietor of a show, menagerie, race course or cockpit, in the city of New Orleans, five hundred dollars; provided, that no distinction shall be made on account of race or color; and any violation of this proviso shall incur forfeiture of such license.

Eighth—From each keeper of a cotton press, cotton pickery or ginnery, two hundred and fifty dollars; provided, that this article shall not apply to cotton gins on plantations.

Ninth—From each fortune-teller, astrologer, clairvoyant, five hundred dollars.

Tenth—From the proprietors of all coffeehouses, bar rooms, grog shops, beer saloons, or gardens, or cabarets, eighty-five dollars; from the proprietors of all bars kept on steamboats owned and registered in this State, fifty dollars; all retail groceries selling or giving away liquors by the glass, shall pay, in addition to the grocery license, a coffeehouse license; and each retail grocer or dealer in distilled liquors in the State of Louisiana, without such additional license, and who shall keep for sale, sell, or give away, either by himself or by any employe, distilled liquor in less quantity than one gallon, shall be liable to a fine of one hundred dollars for each and every offense, to be recovered by motion by any person, after five days' previous notice, before any justice court, which, when recovered shall be paid by such justice to the State Treasurer for the benefit of the Charity Hospital fund.

Eleventh—From each proprietor or keeper of a restaurant, eating house, oyster saloon or refreshment saloon, in which cakes, ice cream, and other refreshments are furnished, one hundred dollars; provided, however, that it shall be the duty of the Auditor of Public Accounts to have printed on the face of all State licenses issued by tax collectors throughout the State, article thirteen of the Constitution of this State.

Twelfth—Every person keeping a hotel for the entertainment of transient persons or travelers, two hundred and fifty dollars; every keeper of a country inn, twenty-five dollars; every keeper of a private or public boarding house for the entertainment of persons by the week, month, or year, twenty five dollars; every keeper of a lodging house for the accommodation of night lodgers only, fifty dollars; provided, however, that it shall be the duty of the Auditor of Public Accounts to have printed on the face of all State licenses issued to the keepers of aforesaid places throughout the State the provisions of article thirteen of the constitution.

Thirteenth—From each peddler or hawker who peddles or carries goods, wares, merchandise or groceries for sale, or sells through this State in a boat or other water craft, one hundred dollars; in a vehicle by horses or mules, fifty dollars; on foot, ten dollars.

Fourteenth—From each broker, acting as agent between buyer and seller for percentage or other consideration, in the sale of real estate, produce, merchandise for freight, and from each factor or commission merchant, ship or steamboat agent, one hundred dollars; from each money, stock, note, exchange and insurance broker, one hundred dollars; from each auctioneer, thirty dollars, and from each pawn broker and keeper of junk store, five hundred dollars.

Fifteenth—From each agent or representative of an insurance company, by or under the laws of this State, and transacting an insurance business therein, one thousand dollars; from each insurance company or agency not chartered by this State, but transacting business therein, one thousand dollars; from each insurance company or agency not chartered by the State but transacting an insurance business therein, one thousand dollars; provided, that no insurance company whose license tax shall be one thousand dollars shall be liable to any assessment, State, parish or municipal throughout the State, other than that imposed by this article and by section six of this act; from each banking company or private banker or agency, unless exempted by a charter from this State or the United States, one thousand dollars.

Sixteenth—From each notary public, thirty dollars.

Seventeenth—From each apothecary or druggist, fifty dollars; provided, that no druggist shall be licensed except he shall have a diploma of some medical or pharmaceutical society. From each physician and attorney at law, twenty dollars; provided, that before any physician, surgeon, or midwife, can obtain a license, he, she or they shall comply with the requirements of section 2677 of the Revised Statutes, except those who are exempted from such requirements by section 2681 of said act. Each attorney-at-law, before practicing in any court in this State, shall have his license under this law recorded in a minute book kept by the clerk of such court for that purpose; and no judge, justice of the peace, or recorder, shall allow any lawyer to practice in his court until this law is complied with. Any judge, justice or recorder violating this act shall be liable to a fine of five hundred dollars, to be recovered before a district court, to be sued for by the district attorney or Attorney General, one half to go to the informer, and the prosecuting attorney to receive a fee of fifty dollars in each case from the amount recovered. And any physician who shall falsely pretend to have been a professor of any medical college, or to hold literary or professional titles to which he is not entitled, shall be forever barred from a right to practice medicine in this State, and a failure to supply evidence to substantiate any claim to such titles by proper diploma, or other documentary or other satisfactory evidence, shall, on conviction, be imprisoned in the State Penitentiary not less than six months nor more than five years.

Eighteenth—That the only legal evidence that a license has been paid shall be the appropriate form of license issued by the Auditor, and no receipt issued by a tax collector in place of the license itself shall valid.

Nineteenth—From each and every butcher or market dealer of any kind, from each and every person who keeps a stand or stall in a market place, five dollars.

Twentieth—From each merchant tailor, one hundred dollars.

Twenty-first—From every contractor, sub-contractor and stevedore, twenty dollars.

Twenty-second—From the owner of every coffee stand, or soda or mineral water fountain, fruit stand or stall of any kind on the streets, or tombola, ten dollars.

Twenty-third—From every incorporated company other than a railroad, whether domestic or foreign, engaged in transporting merchandise in this State, one hundred dollars.

Twenty-fourth—From the owner of every towboat for public use or hire in the waters of this State, one hundred dollars.

Twenty-fifth—From the proprietor of every transient circus, menagerie or other public show or exhibition, twenty-five dollars, in advance, for each performance or exhibition.

Twenty-sixth—From every traveling agent or employe of any merchantile house, who sells or contracts for the sale of goods, wares and merchandise, by sample or otherwise, shall pay a license tax of one hundred dollars; and any such agent or employe who shall, when called upon to do so, fail to pay said license tax, shall be subject to a fine of one hundred dollars, recoverable as other fines for every sale thus made, one-half of which shall go to the informer; provided, that when such agent or employe represents a house which has paid a State license tax he shall only be liable for the license imposed by the parish or municipal corporation in which he proposes to sell.

Twenty-seventh—Every person having more than one shop, store or other establishment, or who shall exercise or follow more than one profession, trade, calling or business, shall pay the tax on each separately.

Twenty-eighth—Each partner of any firm doing business in the State, in any line of occupation, whether resident or non-resident, active or silent, shall pay a license as herein prescribed.

Twenty-ninth—Parties having a tax assessed against them other than real estate, shall not receive a license to pursue their occupation until they shall pay the tax due upon such assessment.

Thirtieth—All forfeitures collected as herein expressed in the country parishes or rural districts, be paid over to the parish treasurer, for the exclusive use of the poor of the parish, to be expended as directed by the police juries of the several parishes, instead of the Charity Hospital of New Orleans.

SEC. 2. Be it further enacted, etc., That from and after the passage of this act it shall not be lawful for any person or corporation to carry on or pursue, practice or follow any of the trades, professions or occupations enumerated in the foregoing sections of this act, in the State, before paying the tax levied thereon, and obtaining a license therefor, if not already licensed, from the collector of the State taxes; and no person or corporation carrying on a profession, business or occupation subject to the payment of a license, as herein provided, shall be allowed to collect any claims for services rendered in such professions, business or occupation, unless he, she or it can, upon demand, exhibit the tax collector's receipt for such license, according to law; and a failure to exhibit such license receipt, by any person or corporation liable to such license, shall, in any suit instituted by him, her or it, entitle the party defendant in such suit to a non-suit; and any person, firm or corporation attempting to do business without a license shall, on written notice given by the collector to the Attorney General or district attorney, or district attorney pro tem., be enjoined in the name of the State from proceeding further in the transaction of their respective business or vocation until such license shall have been paid; provided, no person shall be liable to a penalty from the first of January, 1872, up to the time the tax collectors receive their licenses for 1872.

SEC. 3. Be it further enacted, etc., That the tax collectors for the parish of Orleans shall receive for the collection of licenses in their respective districts the following compensation, viz: The tax collector for the First District, five per cent on all licenses collected by him and paid into the State treasury; the tax collector for the Second District, seven and a half per cent on all licenses collected by him and paid into the State treasury; the tax collector for the Third District, ten per cent on all licenses collected by him and paid into the State treasury; the tax collector for the Fourth District, ten per cent on all licenses collected by him and paid into the State treasury; the tax collector for the Fifth District, ten per cent on all licenses collected by him and paid into the State treasury; and the tax collector for the Sixth District, fifteen per cent on all licenses collected by him and paid into the State treasury, and the tax collectors of all the parishes in the State, except those in the parish of Orleans, ten per cent on all licenses collected and paid into the State treasury.

SEC. 4. Be it further enacted, etc., That each and every license shall expire on the thirty-first day of December in the year in which it was obtained; provided, that any person, firm or corporation engaging in any of the trades or occupations, subject to license by this act, after the first day of July in each and every year shall be liable for only half a license.

SEC. 5. Be it further enacted, etc., That all parts of an act to provide a revenue, to levy and collect taxes, to grant and collect licenses, to provide certain penalties and forfeitures, to provide for the creation and removal of revenue officers, and to define their duties, to punish certain crimes and misdemeanors, to create liens and mortgages in favor of the State in certain cases, to regulate the manner of the payment of moneys from the treasury, to prescribe certain duties of the justices of the peace, State and parish officers, to provide for the collection of back taxes or licenses and to repeal all acts inconsistent therewith, approved March 31, 1871, so far as they appertain to the collection of licenses as prescribed in this act, be and the same are hereby repealed.

SEC. 6. Be it further enacted, etc., That this act shall take effect from and after its passage.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. S. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved March 5, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 13.

AN ACT

To authorize the police jury of the parish of Red River to issue bonds for certain purposes.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State Louisiana in General Assembly convened, That for the purpose of building a courthouse and jail, and paying the indebtedness of the parish, the police jury of the parish of Red River are hereby authorized to issue the bonds of said parish, duly signed by the president and treasurer of said police jury, and bearing the impression of the parish seal.

SEC. 2. Be it further enacted, etc., That the bonds so issued shall not exceed in amount the sum of twenty thousand dollars, or so much thereof as may be necessary, and shall be of such denomination and form as the police jury may prescribe. They shall be made payable to bearer, one, two, three, four five, six, seven, eight, nine and ten years after date, respectively, with coupons attached, and shall bear interest at the rate of eight per cent, payable semi-annually upon the presentation to the parish treasurer. They may be sold under the direction and control of the police jury, on the most advantageous terms.

SEC. 3. Be it further enacted, etc., That in order to provide a fund for the payment of the semi-annual interest and bonds as they become due, the police jury of said parish is hereby authorized and required, within thirty days after the assessment roll of said parish shall have been completed, or as soon thereafter as possible, to determine what rate of taxation on the total assessed value of all the movable and immovable property in said parish will be sufficient for the purpose of paying the said bonds as they become due, and the said semi-annual interest and said tax, as annually determined and ascertained, is hereby levied upon all movable and immovable property that may be annually assessed in said parish, and it shall be the duty of the said police jury to enforce the collection of said tax in the same manner as the law provides or may hereafter provide, for the collection of all other parish taxes. Said tax, when collected, shall be applied exclusively to the purposes mentioned in this act, and said tax shall be payable in United States currency.

SEC. 4. Be it further enacted, etc., That until the final payment of the bonds authorized to be issued by this act, it shall be the duty of the police jury of said parish to apply the proceeds of the tax, collected by authority of this act, to the redemption of said bonds, in such manner as may be deemed by them most advantageous to the best interests of the parish.

SEC. 5. Be it further enacted, etc., That all expenses necessary to carry into effect the provisions of this act shall be be paid by the parish; and this act shall take effect from and after its passage.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. S. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved March 4, 1872.
(Signed) H. C. WARMOTH,
Governor of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 17.

AN ACT

To amend and re-enact sections one, seven, forty-nine, fifty-six, sixty-one, sixty-six, seventy-five and seventy-seven of an act entitled "An act to provide revenue; to levy and collect taxes; to prescribe certain penalties and forfeitures; to provide for the creation and removal of revenue officers, and to define their duties; to punish certain crimes and misdemeanors; to create liens and mortgages in favor of the State in certain cases; to regulate the manner of the payment of moneys from the treasury; to prescribe certain duties of justices of the peace, State and parish officers; to provide for the collection of back taxes or licenses," approved March three, eighteen hundred and seventy-one, and relative to fees of the Auditor of Public Accounts, and to repeal all acts inconsistent therewith.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That section one of the act recited in the above mentioned title, and approved March three, eighteen hundred and seventy-one, be so amended and re enacted as to read as follows:

That an annual ad valorem tax of four mills on each dollar of the valuation for each year of all the real and personal property in this State subject to taxation shall be assessed, levied and collected in current moneys: provided, that two mills of said tax may be paid in State warrants: provided further, that all warrants known as "free school warrants" shall be receivable for general tax and licenses for the purposes of supporting the government of the State, of paying the public debt and of promoting the public interests; said tax to be levied upon the following described property:

First—All lands and lots of ground lying within this State owned or claimed by any person or corporation, whether patented or not, including in the assessment thereof all houses, machinery, fixtures and improvements of any kind thereon or appertaining thereto.

Second—All horses, mares, geldings, mules, jacks, jennies, all neat cattle, all sheep, hogs and goats.

Third—All carriages or vehicles, whether with two or four wheels, kept for pleasure, use, or hire.

Fourth—Shares of stock or interest in steamboats, ships, brigs, schooners and all other water crafts, whether at home or abroad.

Fifth—All moneys loaned or in possession.

Sixth—All capital invested or employed each year in trade, traffic, merchandise, or any kind of compromise.

Seventh—The property, of whatever kind, of all corporations over and above their capital stock, and all money and funds held by any such corporation in trust or deposit for persons or corporations of this State, and used in trade or commerce for the benefit of such persons or corporations.

Eighth—The capital stock of all banks or corporations doing business in this State, not expressly exempted from taxation by their charters granted by this State.

Ninth—Household goods, silver plate and jewelry, to an amount in excess of five hundred dollars in each household.

That section seven of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy one, be so amended and re-enacted as to read as follows:

That no city or other municipal corporation shall levy a tax for any purpose which shall exceed two and three-quarters per centum on the assessed cash value of all the property therein listed for taxation, except the city of New Orleans, which may levy a tax of two and three-quarters per centum; nor shall the police jury of any parish levy a tax for any parish purposes, except to pay indebtedness incurred prior to the passage of this act, during any year, which shall exceed one hundred per centum of the State tax for that year, unless such excess, whether levied by village, city or parochial authorities, shall first be sanctioned by a vote of a majority of the said voters of said village, city or parish, at an election held for that purpose. No per capita tax, except the poll tax authorized by the constitution, shall be assessed or collected in this State.

That section forty-nine of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy-one, be so amended and re-enacted as to read as follows:

That the tax collectors, outside of the city of New Orleans, shall receive annually, as compensation for making the assessment of taxable property, five per centum on the amount of taxes assessed or levied on such property. The Board of Assessors for the city of New Orleans shall receive annually, as compensation for making an assessment of taxable property, two per centum on the amount of taxes assessed or levied on such property. The poll tax shall be no longer a subject of assessment, the compensation so fixed to be paid in the manner provided by law, after a copy of the roll, to be lodged with the Auditor of Public Accounts shall have been received by him: provided, that no tax collector outside of the city of New Orleans shall receive less than three hundred dollars nor more than two thousand dollars for performing the duties herein imposed on him by this section. Each assessor for the city of New Orleans shall be allowed a payment in advance upon his earnings, as such, in the sum of two thousand dollars, and such advance shall be payable to such assessors, respectively, in two equal installments, one thereof on the first day of April, and the other thereof on the first day of July of each year; and the advances so made shall be deducted from the compensation to which said assessors will be entitled on their final settlement with the Auditor of Public Accounts.

That section fifty-six of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy-one, be so amended and re-enacted as to read as follows:

"That in all cases of neglect or refusal to pay their licenses, of any description, by any person, firm, company or corporation doing business in this State, the tax collectors shall give ten days' written or printed notice to such delinquent taxpayer to pay such license; and if, at the expiration of said notice, the licenses, together with all costs, be not fully settled, the tax collector may, without any legal formality, proceed to seize and sell, after ten days' advertisement, the property, rights and credits of such delinquent taxpayer, or so much thereof as may be necessary to satisfy the claims of the State, as aforesaid, together with all legal costs and charges.

That section sixty-one of the act recited in the abovementioned title, and approved March third, eighteen hundred and seventy-one, be amended by adding the following words, viz:

That the tax collectors shall be authorized and required to collect all back taxes not overdue more than two years, for which they shall received a commission of ten per cent on all collections."

That section sixty-six of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy-one, be so amended and re-enacted as to read as follows:

That on the second Monday of December in each year it shall be the duty of every tax collector in every parish of the State to render to the parish recorder thereof, and in the city of New Orleans to the recorder of mortgages, a list, in alphabetical order, of the names of the owners of all lands or lots within his parish or district, on which all taxes and penalties due by such owner have not been paid or fully realized by a sale of the property assessed; and he shall distinctly set forth that, after diligent inquiry, he could not find other property liable to seizure and sale sufficient to pay the taxes due, which list shall contain a description of the lands and lots, as set forth in his assessment rolls. The following oath shall be attached to such list:

I. ———, tax collector of ——— parish, or district, do solemnly swear that the taxes on the lands, or lots, in the above list have not been paid by the owners thereof for the year ——; that I have received no other part of the same than as therein set forth, and that after diligent inquiry I have found no other property liable to seizure and sale for the same. So help me God.

A—— B——, Tax Collector,
Parish of ———.

All fees, now allowed by law to the Auditor of Public Accounts for services, as such, or otherwise, shall be paid into the State treasury, and be placed to the credit of the interest tax fund.

That section seventy-five of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy-one, and be so amended and re-enacted to read as follows:

That the following compensation is hereby allowed to tax collectors for collecting the taxes levied on the assessment rolls, to be computed on the sums actually collected and paid into the State treasury, to wit: In all parishes except the city of New Orleans, collectors shall receive ten per cent commission on all taxes and licenses collected by them and paid into the State treasury; in the city of New Orleans tax collectors shall receive, on all taxes collected by them and paid into the State treasury, in the First District two and a half per cent; in the Second District three per cent; in the Third and Fourth Districts tax collectors shall receive, on all taxes collected by them and paid into the treasury, a commission of eight per cent; in the Fifth District the tax collector shall receive, on all taxes collected by him and paid into the treasury, a commission of ten per cent; in the Sixth District the tax collector shall receive, on all taxes collected by him and paid into the treasury, a commission of ten per cent. In addition to the aforesaid compensation, each tax collector shall be entitled to collect and receive from each taxpayer, after the publication of the notice required by law, twenty-five cents for each notice and two dollars for each seizure made and suit brought."

That section seventy-seven of the act recited in the above mentioned title, and approved March third, eighteen hundred and seventy-one, be so amended and re-enacted as to read as follows:

That within the first five days of every month it shall be the duty of the tax collectors in and for the city of New Orleans to have their respective accounts settled for all taxes collected or moneys received on account of the State during the preceding month, and to pay the same over to the State treasury, and for that purpose the said tax collectors shall make and transmit to the Auditor of Public Accounts a statement whether they have or have not collected any taxes or licenses within the preceding month, and with an oath taken and subscribed appended thereto that the same contains a faithful account of all taxes collected and the amount received, if any, from licenses to persons pursuing trades, professions or taxed occupations, and it shall be the duty of the several tax collectors of the other parishes of this State to have their accounts settled, and to make payment and statement as hereinbefore prescribed, within the first ten days of April, July and October, respectively, for all taxes collected and moneys received for licenses for the preceding quarter, and such payments and statements for the last quarter shall be made at the time prescribed in the final settlement of the year: provided, that all tax collectors shall be and are hereby authorized, in making each settlement with the Auditor of Public Accounts, to deduct from such settlement the amount of commissions to which they are entitled by law for collecting licenses and taxes. The amount of parish taxes collected shall be paid and accounted for quarterly in like manner to the parish treasurer.

SEC. 2. Be it further enacted, etc., That all laws or parts of laws in conflict with the provisions of this act be and the same are hereby repealed, and that this act take effect and be in force from and after its passage.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. S. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved March 6, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 19.

AN ACT

To incorporate the Pacific Fire Company No. 1, of the town of Alexandria, in the parish of Rapides, State of Louisiana.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That James W. Osborn, John M. Bassett, W. S. Ridge, B. H. DeSoda, W. T. Rodgers, John T. Ferguson and T. T. Peterman, etc., citizens of the city of Alexandria, are hereby created an independent fire company, by the name of the Pacific Fire Company. It shall be the duty of said company to keep their engine, hose, etc., in good order and repair, and on the alarm of fire to go to it with dispatch, and to assist in extinguishing the fire. The said company shall not be less in number than seventy officers and members.

SEC. 2. Be it further enacted, etc., That a majority of said company, as soon as thirty names have been subscribed, shall have power and authority to form and establish such by-laws and rules, not inconsistent with the laws of the State, for its government as such majority may think proper; and that such fines and penalties as they may prescribe for the government of its officers and members may and shall be collected and enforced before any justice of the peace within the town and city of Alexandria, or in any court of competent jurisdiction.

SEC. 3. Be it further enacted, etc., That said Pacific Fire Company and their successors be capable of suing and being sued in any of the courts in this State, and they and their successors, by their corporate name, shall be capable of purchasing and conveying any estate, real or personal, for the use of the company.

SEC. 4. Be it further enacted, etc., That it shall be the duty of the foreman of said company to furnish to the sheriff of the parish of Rapides and to the officers commanding the militia, if there is such, a list of the names of the members of the company.

SEC. 5. Be it further enacted, etc., That the officers of said company shall consist of a foreman, a first assistant, a second assistant, a financial secretary, a treasurer, and such other officers as it may elect.

SEC. 6. Be it further enacted, etc., That this act shall take effect from and after its passage.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. S. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved March 6, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 20.

AN ACT

To incorporate an independent hook and ladder fire company of the town of Alexandria, parish of Rapides, State of Louisiana.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That A. B. Rachal, E. A. Boissot, W. W. Whittington, L. Bogan, J. E. Bailey, P. W. Linskie, J. P. Grogan, R. P. Hunter, Thomas Crawley, Jacob Ringgold, etc., citizens of the town of Alexandria, are hereby incorporated as an independent hook and ladder fire company, by the name of Stonewall Independent Hook and Ladder Fire Company No. 1. It shall be the duty of said company to keep their hooks and ladders, etc., in good order and repair, and on the alarm of fire to go to it with dispatch, and to assist in extinguishing the fire. The said company shall not be less in number than seventy, officers and members.

SEC. 2. Be it further enacted, etc., That a majority of said company, as soon as thirty names have been subscribed, shall have power and authority to form and establish such by-laws and rules, not inconsistent with the laws of the State, for its government, as such majority may think proper; and that such fines and penalties as they may prescribe for the government of its officers and members may and shall be enforced and collected before any justice of the peace within the town of Alexandria, or any court of competent jurisdiction.

SEC. 3. Be it further enacted, etc., That said Stonewall Independent Hook and Ladder Fire Company Number One, and their successors, be capable of suing and being sued in any of the courts of this State, and they and their successors, by their corporate name, shall be capable of purchasing and conveying any estate, real or personal, for the use of the company.

SEC. 4. Be it further enacted, etc., That the officers and members of said Stonewall Independent Hook and Ladder Fire Company No. 1 shall, at all times, be exempted from serving on juries, and from military duty; and it shall be the duty of the foreman of said company to furnish to the sheriff of the town of Alexandria and parish of Rapides, and to the officer commanding the militia, if there is such, a list of the names of the members of the said company.

SEC. 5. Be it further enacted, etc., That the officers of said company shall consist of a foreman, first assistant, second assistant, recording secretary, financial secretary, treasurer, and such other officers as it may elect.

SEC. 6. Be it further enacted, etc., That this act shall take effect from and after its passage.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. S. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved March 6, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 3.

AN ACT

Appropriating to Mrs. Ellen B. Dunn, widow of the late Lieutenant Governor Oscar J. Dunn, the balance of the salary that would have been due him had he lived to the end of his term of service.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That there be and is hereby appropriated out of any money now or hereafter in the State treasury, not otherwise appropriated, to Mrs. Ellen B. Dunn, widow of the late Lieutenant Governor Oscar J. Dunn, the balance of the amount of salary that would have been due him as Lieutenant Governor from the day of his death to the end of his term of service, had he survived, and that the same be paid on the warrant of the said Mrs. Ellen B. Dunn on the Auditor of Public Accounts. This appropriation not to interfere with the salary of the present Lieutenant Governor.

(Signed) O. H. BREWSTER,
Speaker of the House of Representatives.
(Signed) P. B. PINCHBACK,
Lieutenant Governor and President of the Senate.

Approved February 10, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.

A true copy:
F. J. HERRON,
Secretary of State.

No. 12.

AN ACT

To amend an act entitled "An act defining the distances from the domiciles of members of the General Assembly to the State House, fixing the mode of ascertaining the per diem of members of the General Assembly for the time engaged in going to and returning from the State House, and their mileage to be paid, and the number of employes of the General Assembly and their compensation, and defining their duties, and making an appropriation to defray the expenses of the General Assembly, and to repeal act No. 52 of 1869."

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That section eleven of said act be amended and re-enacted to read as follows: That the Committees on Contingent Expenses of both houses of the General Assembly shall keep a regular set of books, crediting the State with the amount of the per diem and mileage of members, per diem of employes, and the contingent fund set apart for their respective houses, and debiting the State with payment made on any of the above accounts daily, so as to have the account made up at the end of each business day of the session, and shall also open an account with each member and employe, on contingent account, charging the amount due them, and crediting them with payment made as they are made. The chairman of the Committee on Contingent Expenses shall, upon the production of the certificate required by this act, draw his warrant upon the Warrant Clerk of each house for the amount due the member or employe, which warrant shall be countersigned by the presiding officer of the respective houses, if he finds the same correct, and the Warrant Clerk is hereby directed to warrant on the fiscal agent for the amount, to be paid out of the funds provided therefor. The President of the Senate and Speaker of the House shall, by themselves or their clerks, at any time, have the right to examine all books required to be kept by the Warrant Clerk and Committee on Contingent Expenses of either house, and the vouchers in the possession of said respective committees and Warrant Clerk, as the case may be, and other evidence they may desire, to ascertain whether such warrants issued are correct and the amounts legally due. Said book shall be kept posted up at the end of each business day during the session, and be opened to the inspection of any member of each house. The money appropriated for contingent expense of each house shall be paid on the warrant of the chairman of the Committee on Contingent Expenses, approved by the presiding officer of the respective houses, drawn on the Warrant Clerk. The warrants shall be drawn by the Warrant Clerk on the fiscal agent, in favor of the persons to whom the amount may be due.

SEC. 2. Be it further enacted, etc., That section thirteen of the said act be amended and re-enacted to read as follows: That there be and is hereby appropriated the sum of two hundred thousand dollars to pay the per diem and mileage of the members of the General Assembly and the officers and employes and the contingent expenses thereof, for the session commencing on the first day of January, A. D. eighteen hundred and seventy-two, and for the extra session of the Senate held on the sixth and seventh days of December, A. D. eighteen hundred and seventy-one, payable out of any money in the State treasury to the credit of the general fund; and that if there be not sufficient funds in the State treasury to meet this appropriation, that the Auditor of Public Accounts be and he is hereby directed to issue warrants on the State treasury in denominations of five thousand dollars each, in favor of the Governor of the State, who is hereby authorized and empowed to procure a loan of the said sum of two hundred thousand dollars by executing a note to be signed by him, as Governor of the State, to which may be annexed the warrants above authorized to be issued to him, as collateral security for the payment of such loan; said warrants to be registered in the office of the State Treasurer, and paid out of any money now in the State treasury to the credit of the general fund, and out of the first money which shall be paid into the treasury to the credit of the general fund, until all the warrants issued under the appropriation made in this act shall have been paid; provided, that the warrants heretofore registered in accordance with the provisions of act No. 22 of the acts of 1871 shall be paid in their proper order; that