New Orleans Republican.
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"AS GOES PENNSYLVANIA."

A Sure Majority in November for the Liberal Candidate—Conference of the Opposition Leaders—Counting the Electoral Votes in Advance.

[Correspondence of the New York World.]

PHILADELPHIA, April 23.—The demoralization of the Grant Republicans in Pennsylvania is becoming so wide-spread that nothing less than the withdrawal of U. S. Grant from his candidacy for the Presidency will serve to arrest it. The action of the Cameron-Grant convention at Harrisburg on the tenth instant has already proven such a Bull Run disaster as the combined political acumen of Grant and Cameron will be utterly powerless to retrieve. The nomination of Senator Scott for the Vice Presidency will but add to the load.

The casting about of Cameron and Grant for a Vice Presidential candidate from this State shows conclusively the weakness of the administration forces, and it has given the Cincinnati movement an impetus that must be highly gratifying to those interested in it. There is not a Grant Republican in the State, Cameron included, but is weeping bitter tears over the distressing fact that the Philadelphia convention does not meet till June; were it to meet prior to the Cincinnati convention, Andrew G. Curtin would be the choice of the convention for Vice President as certainly as Grant would be chosen for the first place on the ticket.

One of the administration postmasters of this State was at the law office of Colonel A. K. McClure a day or two ago, trying to effect a compromise that would give the State to Grant next November. McClure, having passed the rubicon and "burnt the bridges behind him," is not a compromiser.

A meeting of Liberal Republicans was held here to-day, and, among other things, the probable result of the coming Presidential election was considered. The following States were conceded to Grant, and the others counted on as opposed to him:

FOR GRANT.		FOR THE OPPOSITION.	
Alabama	9	Arkansas	6
California	6	Delaware	3
Connecticut	6	Georgia	11
Florida	3	Indiana	14
Illinois	21	Kentucky	12
Iowa	11	Maryland	8
Kansas	5	Louisiana	7
Maine	7	Missouri	15
Massachusetts	13	Nevada	3
Michigan	11	New Jersey	9
Minnesota	5	New York	34
Mississippi	8	North Carolina	10
New Hampshire	4	Oregon	3
Nebraska	3	Tennessee	11
Ohio	22	Texas	8
Rhode Island	4	Virginia	11
South Carolina	7	West Virginia	5
Vermont	4		
Wisconsin	10	Total	170
Total	159		

This leaves Pennsylvania in doubt, and as 179 votes are necessary to a choice, as goes Pennsylvania "so goes the Union." If Pennsylvania casts a majority of her votes for Hartranft in October she will do the same for Grant in November, and will carry the close States of Alabama, Indiana, Louisiana, Nevada, New York, Oregon and West Virginia, with their seventy-three votes, over to Grant. While, on the other hand, if her October election goes against the Cameron-Hartranft combination, her majority in November will be still larger against Grant, and the close States of Alabama, California, Connecticut, Nebraska, Illinois and Wisconsin, with their fifty-five votes, and probably Ohio, with her twenty-two, will be cast against Grant and for the successful opposition.

The ticket that will achieve this result is Andrew G. Curtin, of Pennsylvania, for President, and ex-Secretary Cox, of Ohio, for Vice-President. J. W. F.

Mr. Adams' Letter.

[From the New York World.]

We do not need to call attention to the high-toned, masculine letter of Mr. Charles Francis Adams, but we may be pardoned for expressing our admiration of the elevation of character that shines through this, as through every other public utterance of this eminent statesman. The great prize of the Presidency, which has unsettled so many of our first minds, does not move Mr. Adams from his propriety. If the country has confidence in him, and wants him, he does not refuse to accept any responsibility of which his fellow-citizens deem him worthy; but it is not in his nature to fawn and cringe, and solicit a nomination by any concessions to the humor of the hour. Mr. Adams has a just sense of the value of character; he prefers his self-respect to the highest office; while he is ready to obey the call of his country, and discharge any duty which the American people may lay upon him, the hope of power cannot dazzle, nor the seductions of a great office intoxicate him. This glittering temptation, when held out to Mr. Adams, leaves him as it finds him—the same cool, self-poised, robust, thoroughly manly nature, that has always had a keener appreciation of the responsibilities of official station than of its "pride, pomp and circumstance." His truly admirable letter is the effusion of a statesman who scorns to weigh duty against advantage, who can descend to no unworthy compliances, and who desires no office except as a free, unbought mark of trust in his character. Even those who do not prefer Mr. Adams as a candidate for the Presidency, must recognize the elevation and moral robustness of the man.

The Chicago *Tribune* says editorially:

The letter of the Hon. Charles Francis Adams to David A. Wells is a refreshing item in the political literature of the day. In the first place, its hearty frankness attracts attention, and its disclaimer of any desire to be President, or to be a candidate, will commend itself to the public by its unquestionable sincerity. The spirit and tone of Mr. Adams' letter are admirable, and they take us back to the times when such a thing as a man thrusting himself upon the people as a candidate, or capturing a nomination by the use of federal patronage, would have been regarded as disgraceful, and as evidence that such person should not be elected.

The original theory of our government was, that the people of each State were to appoint, of their own citizens, a prescribed number of experienced men, who, when selected, were to review the condition of the country, its needs and its circumstances, and to select for the offices of President and Vice President such citizens as might appear to them best qualified in every way for the time and the occasion. The States were to choose the electors, and the latter choose the President. But times have changed. The election of President has been virtually taken away from the electors and the people, and committed to certain bodies, unknown to the constitution, called party conventions.

Mr. Adams, in his letter, disclaims all desire for a nomination or election. He disclaims all pretensions to the office. But if the people, upon a review of the whole field, shall select him for the office, then, and not otherwise, will he concern himself in the matter. The letter is the expression of a man who, whether he be ever President or not, has written by his acts an honorable history as statesman, diplomatist, patriot and gentleman. In all these respects he has no superiors, and but few equals among those of the present day who attempt, and really do govern and control the destiny of the republic. The election of such a man to the Presidency would be a return to the old policy of electing men to that office fitted by experience, ability and integrity to represent the intelligence and capacity of a republic of 40,000,000 of freemen.

The New York *Tribune* says:

Mr. Charles Francis Adams leaves behind him a letter concerning his Presidential prospects, so frank, independent and manly as greatly to strengthen the esteem in which the public holds him. It is not the letter of a politician, and it may not better Mr. Adams' chances for the Cincinnati nomination, but it is worthy the son and the grandson of Presidents whose service honored the republic in its better days.

It is an interesting fact, not generally known, that all the flags for the Navy, War and Treasury Departments are now made seamless, the fabric being woven in white bunting, and the red stripes and blue field dyed in pattern. They are much brighter than those sewed in stripes, and, by test, have been found to outwear the old-fashioned make.

IBERVILLE ALL RIGHT.

Warmoth and Reform Indorsed.

EDITOR REPUBLICAN:

Agreeable to the call of the Republican Executive Committee of the parish of Iberville, on the thirteenth instant, of which Charles E. Merrill had been the chairman, and W. W. Wharton the recording secretary, to send delegates to the parish convention, meetings were held and delegates chosen by the various ward clubs. In true Customhouse style, and without question, with deliberate intent to perpetrate an outrageous fraud upon the overwhelming Republican majority which repudiates his pretensions, the president of the parish committee, with but *five* delegates, one of whom had been purchased, and two representing a ward which had failed to elect delegates, organized the convention at 11 A. M., being a full hour before that designated in his call.

From these five delegates was chosen a committee on credentials, which accorded the seats of thirteen regularly elected delegates friendly to Hons. P. G. Deslonde and T. H. Noland to the same number of spurious ones, appointed by Mr. Merrill and his man Friday (Wharton). The precedent established by the ninth of August notorious Customhouse convention was followed as much as practicable. Very true, the terrorizing presence of United States troops and Gatling guns was wanting to characterize the packed convention over which Mr. Merrill presided. The host of trusty adherents who followed Deslonde and Noland through the streets, convincingly showed that they were masters of the situation, and that it would not be safe for the Merrill-Wharton combination to dispute their entrance to the convention.

At 12 M. Messrs. Deslonde and Noland, heading a delegation of thirteen members friendly to them, but who had been elected at joint meetings of Deslonde and Merrill men, entered the convention hall, on the second floor of the postoffice building, and handed the credentials of the delegation to Mr. Merrill, who was presiding over the meeting. The report of a committee on credentials, of which Mr. W. W. Wharton, a non-resident and non citizen of the United States, was the chairman, decided that Messrs. Deslonde and Noland and their co-delegates were all bogus, and should not be admitted to seats in the parish convention. Mr. Deslonde, as well as Major Noland, protested against the action of the convention, and warned its manipulators that a free people would visit upon them the rebuke which their wanton assault upon the popular will so richly deserved.

Finding that remonstrance was idle with men whose political fortunes were so rapidly declining, and whose surviving hope rested upon the deception of untutored colored men, and preferring to transfer from the floor of a packed convention to the arena of the ballot-box the question of the relative claims of the Deslonde and Merrill leaders for supremacy, Mr. Deslonde, in a voice full of earnestness, called upon his friends to rise and proceed to the rooms of the Parish Central Club, where the interests of the majorities would be discussed by representative men, and the pretensions of demagogues would receive their just condemnation. Mr. Deslonde's voice had not passed his lips ere his enthusiastic supporters were on their way to the rooms of the Central Club, leaving Mr. Merrill and his mutton-chop whiskered fellow bobtail to practice, undisturbed, their deceptions upon their deluded followers.

Hon. P. G. Deslonde in the chair, thirteen regularly elected delegates out of eighteen being present, the chairman called the parish convention to order.

On motion, duly seconded, George B. Loud, Esq., of the Iberville *News*, was chosen secretary.

The chair addressed the meeting at some length, charging Mr. Merrill with treason to the Republican party, denouncing the convention over which he presides as bogus, and denying its authority to choose representatives of the people to any State convention.

Hon. T. H. Noland stepped on the platform, and in a few pertinent remarks unmasked the treason of Mr. Merrill and his unprincipled hirelings to the Republican party of the parish of Iberville.

The election of delegates to the State convention on the twenty-eighth of May, agreeably to the call of Hon. P. B. S. Pinchback, being declared in order, the following delegation was unanimously chosen:

Hon. P. G. Deslonde, alternate F. V. Deslonde; Hon. T. H. Noland, alternate James L. Roche; Ad. Durand, alternate Willis Carter; Rev. John Ashby, alternate Rev. Jerry Williams; Daniel Askins, alternate Charles Lozano; George B. Loud, alternate Charles E. Halstead.

The following preamble and resolutions, introduced by George B. Loud, were adopted with approbatory demonstrations:

WHEREAS, In view of the important political problems which shall be submitted for solution in the approaching campaign, and deeming the selection of reliable standard-bearers, and the repudiation of pretenders and disorganizers indispensably essential to secure a victory for the Republican party; and

Whereas, The evidences are abundant that a portion of the Republican party, having lost the confidence in their own organization, are making friendly advances to the Democratic party for their own aggrandizement:

Resolved, That Republicans of the parish of Iberville, in convention assembled, denounce the assumptions of the so-called State Central Committee, of which one S. B. Packard is chairman, and recognize as legitimate only that of which the Hon. P. B. S. Pinchback is the chairman.

Resolved, That we regard as hostile to the colored people that political organization in this State whose chief leaders are certain federal appointees domiciliated in the New Orleans Customhouse building, and that by their affiliation with the Democracy they have forfeited the confidence of the Republicans of this parish.

Resolved, That we recognize the Hons. P. G. Deslonde and T. H. Noland as the rightful leaders of the Republican party in this parish, worthy our unbounded confidence and respect, and that we view with suspicion and distrust the course of Charles E. Merrill in his efforts to assume the leadership which so unmistakably belongs to Deslonde and Noland.

Resolved, That the course of Mr. Merrill and his adherents is calculated to endanger the liberties of the colored man, and that we warn him to abide by the will of a people whom he professes to serve, or join the common enemy, or assail us as an open foe.

Resolved, That we regard Hon. P. B. S. Pinchback as pre-eminently worthy to lead his race in Louisiana, and that we indorse the administration of Governor Warmoth, and vindicate his Republicanism against the calumny of his unscrupulous assailants.

Resolved, That we denounce, as treasonable to the Republican party and insulting to intelligent colored men, the political action of Charles E. Merrill and the few demagogues who have aided him in packing a convention with bogus delegates and excluding the regularly chosen representatives of the people.

Resolved, That W. W. Wharton is a political imposter, in that he claims to be a leader of Republicans in this parish, while it is a notorious fact that he is a non-resident, and the assertion stands uncontradicted that he is not a legal citizen of the United States.

Resolved, That, without raising the banner of reform and joining the organization known as Reformers, we pledge ourselves favorable to every measure which may have for its object the reduction of the burdens which bear so heavily upon out tax-paying fellow-citizens.

Resolved, That the highest patriotism demands the utmost effort of every true Republican to defeat the pretensions of Mr. Merrill and his coadjutor in fraud, Mr. Wharton, and to place the fortunes of the Republican party in this parish in the hands of our patriotic leaders, Hon. P. G. Deslonde and T. H. Noland.

The meeting, which was an enthusiastic one, was marked with the utmost harmony, and after the appointment of a parish executive committee to serve for two years, and giving three cheers for Deslonde and Noland, and three more for Pinchback and victory, the convention adjourned sine die.

P. G. DESLONDE, Chairman.
GEORGE B. LOUD, Recording Secretary.

Smiggles thought seriously of studying art simply because he could draw a cork and color a meerschaum. We advised him not to do it, as he never could hope to draw a check if he did.

LAWS OF THE STATE OF LOUISIANA

PUBLISHED BY AUTHORITY.

AN ACT No. 73.

To authorize the Council of the city of New Orleans to levy a police tax; to regulate levies of taxes, the proceedings of tax suits, and the jurisdiction of the district courts for the parish of Orleans in reference thereto; to define and punish forgery in certain cases; to authorize the funding of the floating debt; to consolidate, limit and provide for the debt of the city of New Orleans, principal and interest; to authorize a tax for the support of the city government, and to establish a fiscal agency, defining its duties, and for the better enforcement of the collection of all taxes.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That the Council of the city of New Orleans be and is hereby authorized and empowered to levy and assess a police tax, additional to all taxes levied in the month of December, 1871, for the purpose of defraying the police expenses of the year ending September, 30, 1872, and any deficiencies in the revenues of the city arising from the over receipt of police warrants for city taxes.

SEC. 2. Be it further enacted, etc., That said levy shall be made and assessed according to the assessment rolls homologated by the City Council December 12, 1871, which, for this purpose, and all future official reference thereto, shall be denominated the assessment rolls for 1872; the city taxes levied December 19, 1871, shall be denominated the taxes of 1872, and the licences under ordinance No. 1229, Administration series, shall be denominated the licenses of 1872.

SEC. 3. Be it further enacted, etc., That the tax hereinbefore authorized shall not exceed one half of one per cent of the assessed valuation of the real, personal and mixed property, according to the said rolls.

SEC. 4. Be it further enacted, etc., That said levy be made, any provision of section seven of act No. 42 of 1871 to the contrary notwithstanding, which is hereby repealed so far as it may conflict with any provision of this act.

SEC. 5. Be it further enacted, etc., That the Administrator of Public Accounts shall, as soon as practicable after the passage of this act, cause to be made out the bills required for the collection of the tax, which shall be signed by him, or a person or persons authorized by him so to do. Or he may consolidate the additional police tax herein authorized with the former city tax levies, and make and remake bills for the same, either together or separately; all bills, whether of the present or said former levies for the year 1872, to be signed by the Administrator of Public Accounts, or by a person or persons authorized by him so to do.

SEC. 6. Be it further enacted, etc., That the said bills for additional police tax shall be collectable from March 1, 1872, to July 31, 1872, and exigible thereafter; and may be sued together with or separately from the other city taxes of the year 1872; provided no additional fee shall be allowed to the Sheriff or clerk for the fact of there being separate bills for different levies of taxes or separate bills for different properties of the same person; but the taxes of each delinquent may be embraced in a single suit, with but one fee to the clerk and Sheriff for their respective services. No crier's fee shall be allowed in any tax suit hereafter.

SEC. 7. Be it further enacted, etc., That for the purpose of all city tax suits, whether for police or other purposes, and whether of one hundred dollars or over or under that amount, all or either of the district courts for the parish of Orleans, excepting the First and Second, are hereby expressly invested with jurisdiction, and justices of the peace are hereby divested of such jurisdiction; provided, the Second District Court may entertain jurisdiction of tax suits against successions.

SEC. 8. Be it further enacted, etc., That if at any time any assessment made by or under authority of the Council of the city of New Orleans shall be declared or become void and without effect by reason of non-compliance with any formality or requirement relative to the imposition of municipal taxes, then and in that case the Council shall have full authority and power by ordinance or otherwise to make a new assessment in place of the assessment thus becoming or being declared null and void and to place the tax bills or certified accounts in court and obtain judgment therefor, after publication for the length of time and in the manner provided for the collection of city taxes. It being the true intent and meaning of this law that the city of New Orleans shall not lose the right to collect annual taxes by reason or on account of any legal informality.

SEC. 9. Be it further enacted, etc., That no money shall be received or collected by the city of New Orleans, by any department, unless an order, bill, or receipt for the same shall have been made out by the Administrator of the proper department, and signed or countersigned by him, or by some person authorized by him; and no receipt to any person for money, notes, or anything else taken by the city on account of revenue, or on any other account, shall be valid unless so signed or countersigned.

SEC. 10. Be it further enacted, etc., That it is hereby declared a felony to forge or falsely sign, fill up, alter, or utter, or publish as true any bill, certificate, receipt, account, or any part thereof, as given, made out, or signed by the Mayor or any Administrator of department of the city of New Orleans, or by any officer, deputy, clerk, or other person authorized by them or either of them, and which may be given credence to, or pass, or be received as genuine or authorized, and be calculated to deceive or defraud any holder, receiver, transferee, pledgee, or other person. Any person, upon being found guilty of such offense, shall be sentenced to imprisonment at hard labor not less than two nor more than twenty years.

SEC. 11. Be it further enacted, etc., That all taxes due and unsettled at the passage of this act, or hereafter becoming due, are hereby declared to be a lien and privilege upon the property assessed for the same, to have priority over all other liens or privileges. And against all other properties of the delinquent they shall have the force and effect of a lien from the date of their being recorded in the mortgage office as hereinafter provided.

SEC. 12. Be it further enacted, etc., That as soon as practicable after the passage of this act, the Administrator of Public Accounts shall prepare registers of all taxes due and exigible. For the purpose of aiding him in so doing, the Administrator of Finance, the clerks of courts, the Civil Sheriff, and all attorneys and ex-officers, shall turn over to him, for his temporary use, all bills, accounts, writs and records in their hands; and for so doing, shall not be entitled to any fee. The Administrator of Public Accounts shall enter in duplicate registers all the necessary particulars and dates for recording and settlement of the accounts, including interest and costs incurred. One of said registers, for taxes of 1871 and previous years, with index thereto, he shall deposit in the mortgage office, and the deposit of said register and index shall be a due recording and inscription of the lien and mortgage in said office; and no fee shall be allowed to the recorder of mortgages for such inscription; but he shall be allowed one dollar each for canceling the same, which he may do upon the certificate of the Administrator of Public Accounts of the payment or settlement thereof. After the thirty-first of July in each year a like register for the unpaid taxes of the year shall be in like manner deposited, under the same provisions as the foregoing.

SEC. 13. Be it further enacted, etc., That for unbonded debts existing December 31, 1871, and unpaid at the time of the passage of this act, or caused by receipts of certificates of 1871, for revenues proper of 1872, and for excavations and levees, drainage machinery and revetments authorized by law or required for the protection of the city from overflow or inundation the city may issue from time to time, as they may be required, bonds of the denominations of five hundred and one thousand dollars, having fifty years to run, and bearing seven per cent interest, principal and interest payable in gold in New York or New Orleans, and at any other points that the Council may designate, with quarterly coupons, and that the bonds thus issued shall be called the new consolidated debt of New Orleans. No bonds shall be issued but by authority of the Council, nor for a lower rate than ninety cents on the dollar; all issued for excavations and levees, authorized by act No. 30 of 1871, or by drainage laws previously enacted, shall be marked "Drainage Series," and all taxes collected for drainage, and not required for the payment of drainage warrants, shall be devoted to the purchase from the lowest bidder of bonds issued for drainage; no bid to be accepted above par, and the right reserved to the Council to reject all unsatisfactory bids.

And for other bonds of the city not matured, bearing interest at not less than seven per cent, the city may exchange bonds of the new consolidated debt, at such prices, not less than par, for the new consolidated debt bonds as may be found to the advantage of the city; but no exchange shall be effected except by consent and order of the Council, publicly given, or ordinance fully authorizing the same.

For all bonds fully matured and payable so soon as the term they were issued for shall have expired, and which the city shall not have available funds to pay in cash, the city may exchange new consolidated bonds, at the rate of not less than ninety cents on the dollar on demand of the holders of the bonds so matured.

And it is furthermore enacted that at no time shall the face of the bonded debt outstanding and unredeemed added to the certified debt of every form exceed twenty-three millions of dollars and all issue of bonds or evidences of indebtedness whatever in excess of said amount shall be unlawful, and shall not import or convey any obligation. And if any person under color of office, or otherwise, shall issue any bond or warrant in violation of this section, he shall be prosecuted criminally by indictment or information, and upon conviction, shall be condemned to imprisonment for two years; and any person negotiating or attempting to negotiate such bond or warrant shall be considered an accessory to the fact, and subject to the same punishment as the said offender.

SEC. 14. Be it further enacted, etc., That within the months of November and December, 1872, and annually thereafter, the Council shall adopt estimates of receipts and expenditures (the latter including police and excluding schools) for the ensuing year. The estimate of expenditures shall not be finally adopted until one week shall have elapsed after final adoption of the estimate of revenues, and it shall not exceed the same.

SEC. 15. Be it further enacted, etc., That the Council, after the adoption of the estimate, shall proceed to levy the annual taxes required, to wit:

First—The city debt tax, which shall be based upon the detailed estimate of the sinking funds and interest falling due. For all bonds for which no other retiring provision exists by law, an estimate shall be included of not less than two nor more than ten per cent of the face of the bonds outstanding of any of the several issues, which shall be applied to the retiring of bonds offered at the most advantageous rates, no bid to be accepted higher than par, and the right reserved to reject all bids. No limit other than herein laid down shall apply to this tax, which is hereby declared a vested right of the bondholders interested.

Second—A tax for current city expenses, including police, and exclusive of interest and schools. This tax shall in no year exceed one and a quarter per cent upon the assessed value of real, personal and mixed property.

These taxes shall bear the name of the year in which they shall be collectible, and the assessment upon which they shall be made shall be termed the assessments for the said year.

SEC. 16. Be it further enacted, etc., That no provision in any general law of the State limiting the power of taxation by the several cities, towns, parishes and other corporations shall be held to apply to any of the taxes of the city of New Orleans, herein or otherwise specially authorized to be levied.

SEC. 17. Be it further enacted, etc., That as soon as practicable after the passage of this act, the Council shall proceed to the election of a chartered State or a national bank, as Fiscal Agent of the city of New Orleans; and upon its election, acceptance and entering into due notarial contract, all present fiscal agencies shall cease, and their assets, duties and functions shall be transferred to the fiscal agency herein created. That the Administrator of Finance shall deposit with said fiscal agency, daily, all moneys collected by him from whatever source. That the Fiscal Agent shall set apart, and keep in separate funds, the sums of money deposited on account of the consolidated loan tax, and for the payment of the interest and principal of the various bonds issued and to be issued by the city of New Orleans, and such funds shall not be subject to the draft of any city official, but shall be a vested right of the bondholders. That under the direction of the commissioners of the consolidated debt, or of the Council, under existing laws, said Fiscal Agent shall purchase from time to time, before maturity, such bonds of the city as there may be funds in its hands to pay for, and shall cancel the same. In the event of interest coupons falling due previously to the collection and deposit of the taxes imposed for the payment of said coupons, it shall be nevertheless obligatory on the fiscal agency hereby created to pay said coupons on presentation, and any amount thus advanced shall be reimbursed to said agency out of the first taxes collected.

It shall have an agency in the city of New York (for the performance of duty by which it shall be responsible), for the payment of coupons, or redemption of bonds provided to be paid there. The fiscal agency hereby created may be changed and taken away by the Council by a vote of three-fourths of the members thereof, for cause, provided the same can not be removed, or the assets transferred without its consent, so long as the city is indebted to any fund or account, and until the fiscal agency is fully reimbursed, or so long as there shall remain any contract unexpired between it and the city.

SEC. 18. Be it further enacted, etc., That all laws or parts of laws in conflict with this act be and the same are hereby repealed, so far as they are in conflict, and this act shall have force and effect from 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 April 26, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 13.

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 of Louisiana in General Assembly convened, That for the purpose of building a court-house 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 advantgeous 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.

AN ACT No. 36.

For the relief of William P. Harper.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That the sum of seven thousand three hundred and fifty dollars be and the same is hereby appropriated out of any moneys in the treasury not otherwise appropriated, to pay a certificate of indebtedness issued by the board of public works eighteenth January, 1861, to Thomas Hunter, in settlement of the work performed on Bayou Pierre river, under act Nos. 168, approved March 18, 1858, and that the State Auditor is hereby authorized and directed to warrant upon the State Treasurer in favor of William P. Harper, the assignee of said Hunter, to pay the same. Provided, that said W. P. Harper give security to the Auditor of Public Accounts on payment of said claim in a sufficient amount to protect the State against the payment of the original warrants, said to be lost.

SEC. 2. Be it further enacted, etc., That this act 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 April 23, 1872.
(Signed) H. C. WARMOTH.
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 25.

To appropriate money to pay the mileage and per diem and contingent expenses of the General Assembly.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened. That the sum of seventy-five thousand dollars, or so much thereof as shall be necessary, be and the same is hereby appropriated out of any money in the State treasury to the credit of the general fund to pay the per diem, mileage and contingent expenses of the General Assembly of Louisiana; twenty-five thousand thereof to be set apart for the use of the Senate, and the sum of fifty thousand thereof shall be set aside for the use of the House of Representatives.

SEC. 2. Be it further enacted, That the fund from whence this appropriation is taken shall be so reimbursed out of the first money paid into the treasury; provided, That nothing herein shall be so construed as to change or alter the warrants already preferred by law.

SEC. 3. 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 April 20, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
J. W. FAIRFAX,
Assistant Secretary of State.

AN ACT No. 26.

For the relief of James Upshaw, former sheriff of Bienville parish.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That James Upshaw, former sheriff of the parish of Bienville, together with J. H. Sheen, J. P. Webb, C. Hightower and J. H. Burke, sureties upon the official bond of the said James Upshaw, be, and are hereby exonerated and released from the payment of any and all claims contracted by him or them, either as sheriff or sureties and claimed to be due to the State.

SEC. 2. Be it further enacted, etc., That James Graham, Auditor of the State, is hereby instructed to erase the name of James Upshaw from the list of defaulters.

SEC. 3. 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 April 19, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 68.

For the relief of T. B. Thompson, late assessor of the parish of St. Helena.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That the sum of nine hundred dollars be and is hereby appropriated out of any funds of the treasury not otherwise appropriated, for the relief of T. B. Thompson, late assessor of the parish of St. Helena, for assessing the parish of St. Helena for the years 1862, 1863 and 1864, which has never been paid.

SEC. 2. 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 April 24, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 27.

To incorporate the Amis Sinceres Benevolent Association of New Orleans, Louisiana.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That C. J. Gaillard, J. C. Marant, E. L. Martinez, A. D. Burthe, A. Leonard, J. Scora, C. Silva, A. Scora, W. Guenon, D. A. Wilson, C. J. Duplessis, S. D. Cooper, M. Saragossa, J. V. Baquet, A. J. Guiranorich, and such other persons as are or who may become members of said association, are hereby erected and constituted in name and fact a body corporate and politic under the name and style of Amis Sinceres Benevolent Association of New Orleans, Louisiana, for the object and purpose of creating and perpetuating a charitable association. They shall be capable in law to purchase, receive, hold, lease, sell, or otherwise acquire or alinate real or personal estate; shall have a common seal, and may change and alter the same at pleasure; and by said corporate name may sue and be sued. Said corporation shall have, under the above title, a perpetual succession of officers and members; it shall have full power to make and adopt all by-laws and regulations it may deem fit and proper for its government, and to modify, amend an change the same; provided, said by-laws and regulations are not contrary to the constitution and laws of this State, and of the United States of America, or the constitution or laws of the State of Louisiana.

SEC. 2. Be it further enacted, etc., That the officers of this association shall consist of a president, a vice president, secretary, treasurer and orator, who shall be chosen by the majority of the members.

SEC. 3. Be it further enacted, etc., That all the power of the association is placed in the president thereof, who will have the right to sue and be sued in behalf of said society.

SEC. 4. 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 April 16, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 28.

To reduce the debt of the State of Louisiana by authorizing the Mississippi and Mexican Gulf Ship Canal Company to return their State bonds, to issue first mortgage bonds in lieu thereof, and to modify the plan of their work.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That when the Mississippi and Mexican Gulf Ship Canal Company shall returned to the Auditor of the State either a portion or all of the bonds issued by the Governor of the State in aid of the said canal, the said company shall be and is hereby authorized to issue first mortgage bonds on the said canal in the proportion of one hundred and fifty bonds to one hundred and twenty bonds so returned, the said first mortgage bonds to be of the denomination of one thousand dollars, with interest coupons attached, payable principal and interest in gold or currency, at the option of the said company. The maturity of the said bonds may be fixed by said company at any time not exceeding forty years from the date thereof, and bearing interest at a rate not exceeding eight per cent per annum, and the said coupons payable semi-annually on the presentation thereof in the city of New York, or at such other place or places as the company may designate. And the mortgage thus to be given shall carry with it a first lien and privilege upon the said canal, its lands and fixtures, the said first mortgage bonds, to be indorsed by the Auditor of the State, certifying to the effect that they have been insured in the place of the State bonds retired in accordance with the provisions of this act; provided, that when all the State bonds issued to aid in the construction of the said canal shall have been returned, the said company shall stand released from all the obligations imposed upon the said company by the act granting State aid to the said canal company; and provided further, that the said canal company shall meanwhile be authorized to make such modifications in the dimensions of the said canal and lock as may be rendered necessary by engineering difficulties, and be approved by the State Engineer.

SEC. 2. Be it further enacted, etc., That all the rights, grants, powers, privileges, heretofore granted to the said company, shall remain intact, except so far as they may be altered, changed or impaired by the passage of this act, and all acts or parts of acts inconsistent with this act are hereby repealed.

SEC. 3. 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 April 23, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 12.

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 not 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 said money so borrowed, shall be deposited in the State treasury, one hundred and forty thousand dollars to the credit of the House of Representatives, and sixty thousand dollars to the credit of the Senate of Louisiana, to be drawn upon the warrant of the Warrant Clerk, countersigned by the President of the Senate or the Speaker of the House, as the case may be, by the chairman of the Committee on Contingent Expenses of the respective houses. The amounts so drawn shall be deposited, in United States currency, in the Citizens' Bank of Louisiana, to the credit of the respective houses, and shall be disbursed upon the check of the Warrant Clerk, in settlement, first, of the mileage and per diem of members, officers, employes and contingent expenses of the session of eighteen hundred and seventy-two, and the extra session of the Senate convened December sixth, eighteen hundred and seventy-one, and the Warrant Clerk is hereby directed to make no payment except upon vouchers drawn upon him by the Committee on Contingent Expenses, and countersigned by the presiding officers of the respective houses; that no warrant shall be issued by the Committee on Contingent Expenses, and countersigned by the officers of either the House or Senate, except for the mileage and per diem of the members and employes, and contingent expenses of either house for this session and the extra session of the Senate in December, eighteen hundred and seventy-one, it being understood by this proviso that no warrant issued by either house prior to the sixth day of December, eighteen hundred and seventy-one, in the Senate, and first day of January, eighteen hundred and seventy-two, in the House of Representatives, shall be paid out of the money appropriated by this act, and the checks issued by the Warrant Clerk in payment of the mileage, per diem and contingent expenses of the General Assembly shall be countersigned by the chairman of the Committee on Contingent Expenses, whose duty it is hereby made to keep a separate register and numbers of all checks so issued by the Warrant Clerk and countersigned by him, and make a statement each day to their respective houses, which shall be laid upon the desks of the Chief Clerk or Secretary for the inspection of the members of the General Assembly.

SEC. 3. 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 February 26, 1872.
(Signed) H. C. WARMOTH,
Governor of the State of Louisiana.
A true copy:
F. J. HERRON,
Secretary of State.

AN ACT No. 17.

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