

# NASHVILLE DAILY UNION.

VOL. I.

NASHVILLE, TENNESSEE, WEDNESDAY, NOVEMBER 26, 1862.

NO 196

## Davidson County Directory.

### CITY GOVERNMENT.

JOHN HUGH SMITH, Mayor.  
WILLIAM SHANE, Recorder.  
JOHN CHUMBLEY, Marshal.  
Deputy Marshal—W. H. Wilkinson, A. C. Tucker, and James A. Steele.  
Clerks of the Market—John Chumbley, ex-officio, first; Jon. L. Ryan, second; and John Reddick, third.  
Tax Assessor—William Driver.  
Revenue Collector—A. B. Shankland.  
Water Tax Collector—E. B. Garrett.  
Fireman—R. Henry.  
Wharf Master—Thomas Leake.  
Superintendent of the Workhouse—J. Q. Dodd.  
Superintendent of the Water Works—James Wyatt.  
Chief of the Fire Department—John M. Seabury.  
Section of the Cemetery—T. H. McBride.  
Street Overseer—J. L. Stewart.  
City Attorney—John McPhail Smith.

### CITY COUNCIL.

Board of Aldermen—M. M. Brien, President; J. E. Newman, G. A. J. Mayfield, H. G. Sowell, Wm. S. Cheatham, J. C. Smith, M. G. L. Claiborne, and Jas. Robt. Common Council—W. P. Jones, President; William Roberts, T. J. Yarbrough, Wm. Driver, Wm. Stewart, Louis Hough, W. Mullins, James Turner, G. M. Southgate, A. J. Cole, Jas. Davis, Andrew Anderson, J. B. Knowles, and John Cready.

STANDING COMMITTEES OF THE CITY COUNCIL.  
Finance—Knowles, Sowell and Cole.  
Water Works—Anderson, Smith and Claiborne.  
Streets—Yarbrough, Turner, Southgate, Davis, Brien, Mayfield, Cheatham and Claiborne.  
Wharf—Newman, Stewart and Turner.  
Hospital—Jones, Mayfield and Sowell.  
Schools—Cheatham, Mayfield and Knowles.  
Fire Department—Cready, Driver and Newman.  
Gas—Driver, Cheatham and Davis.  
Cemetery—Smith, Stewart and Newman.  
Market House—Roberts, Stewart and Turner.  
Blues—Hough, Claiborne and Davis.  
Police—Cheatham, Brien and Anderson.  
Springs—Hough, Claiborne and Brien.  
Workhouse—Cheatham, Mayfield and Knowles.  
Improvements and Expenditures—Cole, Sowell and Cready.  
Public Property—Brien, Cheatham and Turner.  
Post House—Mayfield, Jones and Roberts.

The Board of Aldermen meets the Tuesdays next preceding the second and fourth Thursdays in each month, and the Common Council the second and fourth Thursdays in each month.

### NIGHT POLICE.

Captain—John Baugh.  
First Lieutenant—Wm. Yarbrough.  
Second Lieutenant—John H. Davis.  
Patrolmen—Wm. Jackson, John Cavender, Rich Davis, Joel Phillips, Wm. Baker, John Costello, William Mayo, John Enloe, J. W. Wright, John Puckett, Robert Scott, W. C. Francis, Thomas Francis, Andrew Joyce, David Yates, and Charles Bullitt.

The Police Court is opened every morning nine o'clock.

### COUNTY OFFICERS.

Sheriff—James M. Hinton. Deputies—Thomas Hobson and J. K. Buchanan.  
Recorder—Phineas Garrett.  
Treasurer—Wm. Taylor.  
Coroner—N. H. Belcher.  
Ranger—John Corbett.  
Revenue Collector—J. G. Wiley.  
Railroad Tax Collector—W. D. Robertson.  
Constables for the Nashville District—John D. Gower and J. K. Newman.

### COUNTY COURT.

Judge—Hon. James Whitworth.  
Clerk—P. Lindsey Nichol.  
The Judge's Court meets the first Monday in each month, and the Quarterly Court, composed of the Magistrates of the County, is held the first Monday in January, April, July and October.

### CIRCUIT COURT.

Judge—Hon. Nathaniel Baxter.  
Clerk—David C. Love.  
The Court meets the first Monday in March and September.

### CRIMINAL COURT.

Judge—Hon. William K. Turner.  
Clerk—Charles E. Diggs.  
The Court meets the first Monday in April, August and December.

### CHANCERY COURT.

Chancellor—Hon. Samuel D. Friereson.  
Clerk and Master—J. E. Givens.  
The Court meets the first Monday in May and November.

### I. O. O. F.

John F. Hiss, Grand Secretary, should be addressed at Nashville, Tenn.

Tennessee Lodge, No. 1—Meets every Tuesday Evening at their Hall, on the corner of Union and Summer streets. The officers for the present term, are: O. S. Leasuer, N. G.; J. E. Mills, V. G.; J. L. Weakley, Secretary; L. E. Spain, Treasurer.

Yvonne Lodge, No. 10—Meets at the same place every Monday Evening. The officers are: K. A. Campbell, N. G.; Henry Apple, V. G.; J. L. Park, Secretary; B. F. Brown, Treasurer.

Brimley Lodge, No. 90—Meets at their Hall, on South Cherry street, every Friday Evening. The officers are: O. C. Covert, N. G.; Frank Harnan, V. G.; James Wyatt, Secretary; W. M. Mallory, Treasurer.

Aurora Lodge, No. 105, (German)—Meets at the Hall, corner of Union and Summer streets, every Thursday Evening. The officers are: Charles Rich, N. G.; P. Friedman, V. G.; Bitterlich, Secretary; G. Solferino, Treasurer.

Ridgely Encampment, No. 1—Meets at the above Hall on the first and third Wednesdays of each month. The officers are: J. E. Mills, C. P.; T. H. McBride, H. P.; G. F. Fuller, S. W.; Peter Harris, Jr., J. W.; John F. Hiss, Scribe; B. R. Catter, Treasurer.

Oliver Branch Encampment, No. 4—Meets at the above Hall on the second and fourth Wednesdays of each month. The officers are: Jas. T. Bell, C. P.; Henry Apple, H. P.; L. Moker, S. W.; B. Friedman, J. W.; Charles Kirscher, Scribe; J. N. Ward, Treasurer.

## DAVIDSON COUNTY DIRECTORY—Continued.

### MILITARY QUARTERS AND OFFICERS.

Post-Headquarters on High street. Gen. Negley, commanding.  
District-Headquarters on Summer street (Dr. Ford's residence). W. H. Sidall, Maj. 15th U. S. Infantry, A. A. G.  
Provost Marshal-Headquarters at the Capitol. A. C. Gillem, Col. 1st Tenn. Infantry.  
Chief Assistant Quartermaster-Headquarters on Cherry street, No. 10, (Judge Catron's residence.) Capt. J. D. Bingham.  
Assistant Quartermaster—No. 10, Cherry street. Capt. R. Stevenson.  
Assistant Quartermaster—Vine street, near Mrs. Polk's residence. Capt. R. N. Lamb.  
Assistant Quartermaster—No. 37, Market street. Capt. J. M. Hale.  
Chief Commissary-Headquarters, No. 10, Vine st. Capt. R. Macfadyen.  
Commissary of Subsistence—Broad street. Capt. B. Little.  
Acting Commissary of Subsistence—Corner of Broad and College streets. Lieut. Charles Allen.  
Medical Director—Summer street. (Dr. Ford's old residence.) Surgeon, E. Swift.  
Medical Purveyor's Office—Church street, Masonic Building. J. R. Fittler, Surgeon, 8th Kentucky Infantry, Acting Medical Purveyor.

### PROSPECTUS

## NASHVILLE UNION.

THE NASHVILLE UNION was commenced a few weeks since, for the purpose of opposing the Rebel Southern Confederacy, and of advocating the restoration of Federal authority, without any abatement, over all the States which have attempted to secede. It holds as friends all who support, and as foes all who oppose the Union of the States. It has no watchword but FREEDOM AND NATIONALITY.

With rebels and traitors, we have no compromise to make. It contends for the Federal Constitution and the Laws made in pursuance thereof as the Supreme Law OF THE LAND, anything in the Constitution and Laws of any of the States to the contrary notwithstanding. It contends for the Union of the States, because without it the preservation of our liberties and institutions and the organization of society itself are wholly impossible. Therefore, whatever stands in the way of crushing out the rebellion and restoring a Union must perish, no matter by what name it be called.

To the people of Tennessee, ever renowned for their devotion to Liberty and Union, until they were betrayed to the rebel despotism at Richmond by a perjured and traitorous Legislature, and who have felt so heavily the awful curse of treason and anarchy, we appeal for support. Let the names of rebel office-holders, Vigilance Committees, and Minute Men, who have filled our borders with mourning, be gibbeted before the world. Let those ambitious and avaricious men who have plotted our ruin for their own aggrandizement be fastened to the pillory of shame, no matter how high their "titan in society." Let it be shown how the self-styled defenders of "Southern Rights" are now leading marauding bands of free-booters and moon-troopers over our State, kidnapping negroes, stealing horses and cattle, breaking into houses, burning railroad bridges and cars, and murdering unarmed citizens in cold blood. Let the truth, so long excluded by the Southern conspirators, now circulate freely through every neighborhood, and our cause will assuredly triumph. Will not loyal men everywhere aid us in the dissemination of facts and the advocacy of Free Government?

### Terms of Subscriptions in Par Funds.

Daily Union, single copy, per annum, \$8.00  
clubs of ten, each, 7.00  
Tri-weekly, single copy, per annum, 5.00  
clubs of ten, each, 4.00  
Weekly, single copy, per annum, 2.00  
clubs of ten, each, 1.50

All communications on business with the Office, will be addressed to the PUBLISHERS OF THE UNION, and all communications to the Editor will be addressed to C. S. MITCHELL.

Editors of loyal newspapers will do us a great kindness by re-publishing the foregoing or its substance. The current transactions in Tennessee for months to come will be highly interesting to all lovers of their country and her free institutions, and the columns of the Union will furnish the earliest and most reliable history of these events.

### RATES OF ADVERTISING.

(FOR LINES OR LESS TO CONSTITUTE A SQUARE.)  
1 square, 1 day, \$1.00—each additional insertion 50 cts.  
" 1 week, 3.00—each additional insertion 1.50  
" 1 month, 10.00  
" 3 months, 25.00  
" 6 months, 45.00  
" 1 year, 80.00  
" 2 years, 150.00  
" 3 years, 250.00  
" 4 years, 350.00  
" 5 years, 450.00  
" 6 years, 550.00  
" 7 years, 650.00  
" 8 years, 750.00  
" 9 years, 850.00  
" 10 years, 950.00

### To ADVERTISERS IN DETAIL.

THE RATES WILL BE AS FOLLOWS:  
Quarter Column, 1 month, \$15.00  
" 3 months, 40.00  
" 6 months, 75.00  
" 1 year, 125.00  
Half Column, 1 month, 20.00  
" 3 months, 50.00  
" 6 months, 90.00  
" 1 year, 150.00  
One Column, 1 month, 25.00  
" 3 months, 65.00  
" 6 months, 110.00  
" 1 year, 180.00  
" 2 years, 350.00  
" 3 years, 500.00  
" 4 years, 650.00  
" 5 years, 800.00  
" 6 years, 950.00  
" 7 years, 1100.00  
" 8 years, 1250.00  
" 9 years, 1400.00  
" 10 years, 1550.00

Advertisements occupying any special position outside, 20 per cent. additional; special position outside, 10 per cent.

Advertisements inserted in the Local Column charged at the rate of twenty cents per line. Changes may be made periodically when agreed upon; but every such change will involve extra expense, to be paid for by the advertiser.

Advertisements exceeding the space contracted for will be charged for the excess.

### Marriage and Funeral Notices.

When exceeding five lines, will be charged at the usual advertising rates.

### Announcements of Candidates.

For State Officers, \$10.00  
" City " 5.00  
Cash required in advance for all advertisements, unless by special agreement.

We, the undersigned, have this day adopted the above rates, to which we bind ourselves strictly to adhere.  
WM. CAMERON, for the Union.  
JOHN WALLACE, for the Dispatch.  
Nashville, Tenn., July 12, 1862.

## Nashville Union.

Published by an Association of Printers.

Office on Printers' Alley, between Union and Dandridge Streets.

WEDNESDAY MORNING, NOV. 26, 1862

## THE FEDERAL TAX.

Important to Merchants, Manufacturers, Attorneys, Brokers, etc.

Decisions of the Commissioner of Internal Revenue from No. 1 to 33 inclusive.

[OFFICIAL COPY.]  
Treasury Department.  
Office of Internal Revenue,  
October, 1862.

### No. 1.—GENERAL PRINCIPLE OF THE EXCISE LAW.

The general principle of the Excise Law is, that each particular manufacture is taxed for its value, though materials used in its production are, in themselves manufactures, on which a duty has been previously paid. This is true of shoes made from taxed leather, of engines made from iron, on which a tax has been paid, etc., etc.

Where a manufacturer has goods on hand at the place of manufacture, but has not taken out a license, nor kept his factory in operation since September 1st, such goods are subject to duty whenever sold or removed from the place of manufacture.

### No. 2.—CONCERNING THE TANNING OF LEATHER.

A tanner who receives hides from other parties, (owners,) upon an agreement to tan the same by the piece, or by the pound, may remove the tanned leather, without inspection, to such owners, whenever it is ready to go forward; having first obtained and filed at this office the written certificate of the Assessor and Collector of the District in which the tannery is situated, that in their judgment such removal will not be prejudicial to the just administration of the Excise Law. Provided, that every tanner so removing tanned leather shall make a monthly return to the Assessor of the District of the number and weight of the sides or pieces of leather so removed; and provided, that he shall furnish to the Assessor, monthly, the Inspector's certificate of the weight and quality of the leather so removed during the preceding month, and that the tax shall be paid in the district where the tannery is situated.

### No. 3.—IN REFERENCE TO TANNING LEATHER AND MAKING SHOES.

Tanning leather and manufacturing shoes are distinct branches of manufactures, and the product of each must be taxed, though the same person may be engaged in both branches of business.

The cutting of soles, however, as subjecting the material to no new process affecting its quality, may be considered as part of the shoemaking, and exempt as such from taxation as a separate manufacture.

Finished or carried upper leather made from rough leather, upon which the tax has actually been paid, is not subject to any additional tax in consequence of such finishing or currying.

### No. 4.—IN REFERENCE TO THE PLACE WHERE A MANUFACTURER'S LICENSE SHOULD BE TAKEN OUT AND THE TAX PAID.

A manufacturer's license should be taken out in the district where the manufacture is situated. The taxes must also be paid to the collector of the same district.

Goods sent by a manufacturing establishment to its agent, are regarded as still in the factory. In such cases the tax is due when the goods are sold, or removed from the agent's hands.

A commission merchant cannot be regarded as an agent; and whenever goods are removed from the factory and sent to a commission house, they are at once liable to assessment.

### No. 5.—IN REFERENCE TO GOODS PRINTED SINCE AUGUST 31ST, UPON CLOTHS MANUFACTURED PREVIOUS TO SEPT. 1ST.

Goods printed since August 31st, upon cloths manufactured previous to September 1st, are liable to assessment upon the present value of the goods.

The provision of Sec. 75, authorizes an assessment upon the increased value only when the duty or tax shall have been paid before the cloths were so prepared or printed.

Manufacturers of rubber, oil, and other cloth, using goods, on which the tax has been paid, are liable to taxation only upon the increased value.

No. 6.—IN REFERENCE TO THE TAX UPON MANUFACTURES PRODUCED SINCE THE 31ST DAY OF AUGUST, AND DELIVERED UNDER CONTRACTS OF SALE, MADE PRIOR TO THE 1ST OF JULY LAST.

The manufacturer will pay the duty

upon such goods, without regard to the fact of such contract.

The manufacturer will be authorized to collect of the purchaser the amount of the taxes so paid, whenever satisfactory proof shall be furnished to the Commissioner of Internal Revenue, that the contract was made prior to the 1st day of July last, and in good faith, between the parties, and towards the government, and that the taxes properly assessed upon such goods or manufactures, have been actually paid by the seller.

A manufacturer of any article for the government, must pay the tax as though he were selling to an individual.

### No. 7.—IN REFERENCE TO MANUFACTURERS OF CLOTHING.

When persons receive from a manufacturer of clothing, whether in the same town or at a distance, garments to be made, and, when finished, to be returned to the manufacturer or owner as aforesaid, such persons may not be required to pay the tax of three per cent. on the value thereof. Provided, that at the request of the assistant assessor they make out a list subscribed and sworn to; which list shall contain the quantity of garments so made up, during each month, and as near as may be, the value thereof; together with the name and residence of the person for whom the labor has been performed. Such list shall be transmitted, by the assessor receiving the same, to the assessor of the district wherein the owner of the goods resides, or has his usual place of business, to the end, that the tax thereon due, under the excise laws, may be paid in the district where the actual owner's place of business is situated.

### No. 8.—IN REFERENCE TO IRON CASTINGS.

1st. All castings which are so well known, and so generally used, as to have a commercial value, must be taxed as manufactures when sold or removed.

2d. Other castings, made upon order of a special machinist, but which are not known to the trade as manufactures in themselves, are exempt, not being manufactures within the contemplation of the law.

Where a person makes castings only, he must pay a tax thereon. If, however, he manufactures castings, and uses them himself in the manufacture of other articles, the tax can be assessed only on the last. The right to levy the tax depends upon the fact of sale, or removal for sale or consumption.

### No. 9.—IN REFERENCE TO PARTNERSHIPS.

Section 6 provides that any number of persons carrying on business in co-partnership may be licensed to transact such business at the place, and in the manner specified in the license. In order that one license will avail for several persons or members of a firm, the Assessor must be satisfied:

1st. That a legal and bona fide partnership exists, and not merely an arrangement or understanding by which to evade the full effect of the license law.

2d. That the parties have a place of business, and only one place, which is common to all.

3d. That the alleged members are mutually responsible for the acts of each other, and that they jointly share the benefits and suffer the losses of a common business.

4th. That the parties, on no occasion transact business on private account in the branch for which the firm purports to have been organized.

### No. 10.—IN REFERENCE TO LAWYERS, ETC.

A lawyer having taken out a license to practice law in a certain State, for one year, will not be permitted to remove (with the design of permanently locating) to another State, and practice his profession there, without having first taken out a new license in the State to which he may have removed. If, however, the office from which the lawyer removes be taken by another lawyer, his license might be made available to the new owner, under section 63.

A lawyer licensed to practice law in a certain State, may, however, go into another State or into another county of the same State, on a temporary employment to argue a cause, or to give advice to clients, without being required to take out a license in such State or county.

A lawyer who displays a sign at his residence, and transacts business there, as well as at his office, must take out two licenses.

If a person holds out to the public by words, deeds or writing, that he is engaged in any kind of business requiring license, he must take license therefor, although the business in question may not be his chief or exclusive occupation.

### No. 11.—IN REFERENCE TO MARKETMEN AND OTHER DEALERS.

Generally the business of one who keeps a stall in the market is that of a retail dealer. There are exceptions, however. The assistant assessor and assessor must judge in each case. If the dealer sells chiefly or entirely to consumers, though he may often sell in the original packages, he should be classed as a retail dealer. If, on the other hand, his sales are generally in the original packages, or if it is his occupation to sell to those who buy to sell again, or if this part of his business is considerable, so much that he depends upon it, he should be classed as a

wholesale dealer, even though he sells at retail. The law contemplates sales at retail by wholesale dealers.

A dealer who sells soap, candles, tea, starch, or other articles, by the original package, or salt by the wagon load, &c., &c., to consumers, is not a wholesale dealer under the law, but if he sells to those who sell again, he will be required to have a wholesale dealer's license. A furniture dealer who sells a bureau, sofa, or table to customers for their own use, whether in the package in which he received it or not, is not a wholesale dealer.

### No. 12.—IN REFERENCE TO COLLECTORS OF RENTS.

A person engaged in settling an estate, who collects rents, merely as an incident thereto, and not as an occupation, is not liable to a license as a commercial broker. If, however, he in any way indicates his readiness to engage in such, and accepts it whenever offered, then he is liable to a license tax, under Sec. 64, item 14. The amount of business actually done, is not conclusive evidence upon the point. The main inquiry is, is it the person's occupation "to purchase, rent, or sell real estate for others?" Nor is it necessary that he should be engaged exclusively in this employment.

### No. 13.—IN REFERENCE TO BROKERS AND BANKERS.

It is impossible to lay down an arbitrary rule by which to test a man's business, and decide whether he is a broker or a banker. The law is explicit. Assistant assessors must exercise their best judgment, with the facts of each case in view. Parties who feel aggrieved can appeal to assessors. If any attempt were made to decide in advance, such a decision would confuse the judgment of the local officers, rather than aid it.

### No. 14.—CONCERNING SAVINGS INSTITUTIONS.

The tax of three per centum must be paid on all dividends declared due and payable after Sept. 1st, 1862. The same tax must also be paid on all sums, added to surplus or contingent funds.

I am not aware of any provision of law by which proceeds of investments in railroad or bank stocks are exempt from taxation, when divided among policy holders, or stockholders. I am of opinion that the tax must be withheld from all dividends and sums added to surplus funds, and the amount so withheld be paid over to the government.

### No. 15.—IN REFERENCE TO RECTIFIER'S LICENSE.

This basis for calculating the amount of license duty, that a rectifier of liquor is subject to, under the Internal Revenue Law, is, the number of barrels or casks, containing not more than 40 gallons each, produced by the process of rectification; and not on the quantity of proof liquor used. Rectifiers will keep a record of the quantity of liquor produced, and will be required to make a monthly return of the same to the assistant assessor, subscribed and sworn to, and to pay the amount of license tax accrued thereon, when required by the collector.

### No. 16.—IN REFERENCE TO EXPORTATION OF DISTILLED SPIRITS AND COAL OIL.

Distilled spirits may be removed from the place of manufacture, for the purpose of being exported, or for the purpose of being redistilled for export; and refined coal oil may be removed for the purpose of being exported, after the quantity of oil or spirits so removed shall have been ascertained by inspection, according to the provisions of the excise law, upon and with the written permission of the Collector (see form No. 31) of the district, without payment of the tax thereon, previous to such removal. The owner thereof having first given bonds (form No. 32) to the United States, with sufficient sureties in at least double the amount of said duty, to export said spirit or oil, or pay the duties thereon within a period not exceeding ninety days, from the date of said bond.

This bond must be given by the owner of the spirit or oil, whether distilled or otherwise, and must be executed to the satisfaction of the Collector before the spirit or oil is removed from the premises where distilled or manufactured.

When a bond for export has been given and a permit granted, the spirits or oil may be exported from the specified port, without the intervention of the collector, under the excise laws, at such port.

### No. 17.—IN REFERENCE TO THE MANUFACTURE OF ALCOHOL FROM WHISKEY, DISTILLED AND REMOVED FROM THE PLACE OF MANUFACTURE PRIOR TO SEPTEMBER 1ST, 1862.

Alcohol manufactured from whiskey, distilled prior to Sept. 1st, 1862, and on which an excise tax has not been paid, will be subject to a duty of three per cent. ad valorem.

### No. 18.—IN REFERENCE TO SALE OF LIQUORS.

Alcohol, or spirituous liquors of any kind, can only be used by an apothecary in compounding medicines.

When sold otherwise, he will be required to take license as a dealer. A license to wholesale liquor, confers no authority upon the party holding such license to retail liquor. Nor does a license to sell liquor authorize the sale of any other kind of merchandise.

### No. 20.—IN REFERENCE TO DISTILLATE, (GRANTING PERMITS TO REMOVE, &c.)

1st. Collectors may grant permits to producers of coal oil, not refined, and not known as "Distillate," to remove such distillate from the place of production for the purpose of refining the same elsewhere, upon condition that the producer or owner first give bonds to the satisfaction of the collector of the district where the same is produced, that the distillate shall be so refined, and the tax or duty thereon paid to the Collector of the district, where the same shall be refined. Provided, however, that the oil, when refined, may be bonded for exportation, under the regulations relating to the exportation of coal oil.

2d. It shall be the duty of Collectors and deputy collectors, before granting a permit for the removal of distillate, to cause the casks containing the same to be marked in such manner that they may be identified; and the permit shall contain an accurate description of such marks, and a copy of the permit shall be transmitted to the Collector of the district to which the distillate is to be removed.

### No. 21.—INTERPRETING SECTION 77, IN RELATION TO CARRIAGES, YACHTS, BILLIARD TABLES, AND PLATE.

Sec. 77. The phrase "any person or persons owning, possessing or keeping any carriage, yacht, and billiard table," is to be interpreted as referring to three different classes of owners, viz: Such as possess any carriage; and as a second class, such as possess any yacht; and as a third class such as possess any billiard table.

There is nothing in the wording of the law referring to plate, that could lead to the inference that the tax upon it is to be made contingent upon the keeping of a carriage, yacht, or billiard table.

The tax of ten dollars upon billiard tables kept for use, as provided in schedule A, does not apply to billiard tables kept for hire, and subjected to a license tax in section 64, article 20.

The phrase, "kept for use," employed in reference to silver plate or ware "kept for sale," and also that which is in possession of a family or its members, as souvenirs or keepsakes.

The plate properly taxable, is that which has been purchased for the use of the family, or has been presented to the family, as a part of the household furniture, and as such is kept for use, whether for ornament or actual service. In the execution of the law, assessors are directed to allow owners of silver-ware to have the same weighed, and to make report thereof.

### No. 23.—DEFINING WHO MUST HAVE A PEDDLER'S LICENSE.

Dealers in ice, who supply customers from carts and wagons, collecting their bills monthly or at the end of the season, do not require a peddler's license for such carts and wagons, although occasional small sales of ice are made by such drivers. They do not travel from place to place for the purpose of selling, but to deliver what has been previously sold. The same rule applies to milk wagons, grocer's wagons, baker's and butcher's carts, used to deliver what was previously purchased or contracted for. It does not apply to bread, meat and fish carts, dealers in fruit and vegetables, owned or hired and run for the purpose of selling (peddling) their contents from house to house.

A farmer who sells the products of his own farm, by travelling from house to house, is not a peddler; but a person who buys and sells as an occupation, and does his business while traveling from house to house, or place to place, must take license as a peddler.

### In Reference to Photographers.

Photographers may be allowed to travel from place to place, under license as photographers. Each license in this case should state the place of residence of the photographer, and should specify that he is to travel.

### No. 24.—IN REFERENCE TO WHERE THE LICENSE OF VESSELS SHALL BE TAKEN OUT.

The license of steam and sailing packets, as provided in section 64, article 11, must, in all cases, be taken out, and the tax paid by the person or firm having the care or management of the steamer or vessel specified in the law at the principal terminus or landing thereof, whether such person or firm be known as owner, or agent.

### No. 25.—IN REFERENCE TO NEWSPAPERS.

If weekly, tri-weekly, and daily newspapers are published in one office by the same parties, and are composed principally of the same matter, though the matter in them may differ to some extent, there can be no doubt that they are to be regarded as one paper, and are liable to taxation, if their combined circulation exceeds two thousand copies.

### No. 26.—THE RETURNS OF RAILROADS OF THEIR RECEIPTS FOR TRANSPORTATION, &c.

The returns of railroads of their receipts for the transportation of passengers, should be made at their principal office or place of business. Where several roads are so united as to have but one office, the return may be made on

[CONTINUED ON SECOND PAGE.]