Nashville Union.

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THURSDAY, MARCH 29, 1866.

Representative Election.

The election to fill the vacant seat of this county in the House of Representatives takes place next Saturday. The candidates are the Hon. Wm. B. Lewis and Judge M. M. Brien, the latter having been put in nomination by the Anti-Johnson radicals. Between the two the great majority of the voters of Nashville and Davidson county can have no hesitation as to a choice. Whatever may be said of the antecedents of Judge Brien, or of his ability, the fact that he is the nominee of a little radical faction, is enough to condemn him in the estimation of those who desire to see the people restored to harmony and the Southern States to their constitutional relations with the Goverment upon the plan proposed by President Johnson. The Majority are with Major Lewis, and they will elect him. It is our earnest hope that they will turn out in overwhelming numbers, and thus make their verdict the more decisive. The history of Major Lewis is familiar to all the old residents of this place. A companion and life-long friend of Andrew Jackson—like that illustrious hero, the preservation of the Union of these States has ever been with him a cherished object. At no time has he ever wavered in his devotion to the Government. In 1861, when Tennessee's leading men, with few exceptions, fell before the storm of disunion, he remained firm and true. No one had any doubt as to where he stood. His position was known by all. When Mr. Johnson returned to the State in 1862, and assumed the Military Governorship, he was warmly greeted by Major Lewis, and found in the venerable man, during his administration, an able and efficient co-worker. In the Legislature, to which Major Lewis was elected last year, there was no more loyal man or true hearted patriot. He discharged his duty as became a man and a representative of freemen. Together with others, he resigned last month to prevent the passage of a disfranchising bill which he regarded as unjust, oppressive and tyrannical—calculated to work injury to the State instead of good. It was his intention to retire to private life, leaving his vacant seat to be sought by some one fonder of the excitements of public service. But the Executive of the State saw proper to denounce him as a disorganizer, and he deemed it right that he should appeal to his constituents and obtain their verdict upon his conduct. If they condemn it, he will bow respectfully to the judgment. If they approve it, as we are sure they will, he will take his seat and retain it, and do all he can to advance the interests and prosperity of the State and the people of this city and county! Whether it was proper for Major Lewis to have resigned, under the circumstances which impelled him to the act, is a question about which even his warmest friends may differ; but whether he was right or wrong, there can be no question that he is, in all the high qualities which constitute an efficient representative, the superior of his competitor, and possesses in a thousand fold more the confidence of the people to whom their claims are submitted. The old man faithful will be re-elected; but men of Nashville and Davidson county, let it be by a telling majority.

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The New York Tribune, of a recent date, says:

> Austria and Hungary, seventeen years ago, were the arena of a bloody civil feud, which was settled by the intervention of Russia on the side of Austria. The Hungarians were crushed; some of their leaders hanged, others exiled, and Austrian absolutism established by the might of the Muscovite sword. Yet the Emperor has found the passive resistance of Hungary to her complete absorption into Austria invincible. He could not overcome it; he could not make his Parliament work in spite of it; for, since Hungary refused to send deputies, it was plain to all that, though there were German and Sclavic elements, there was no Parliament of the whole Empire. After exhausting every device to escape doing so, Franz Joseph virtually gives it up, and agrees to deal with Hungary on the basis of her historic Constitution, arbitrarily abolished in 1849.

Does not the experience of Austria suggest to the Tribune the necessity of moderation on the part of the Federal Government, in its treatment of the Southern States? Are the people of the South any less spirited or determined than the Hungarians? Congress may overthrow the Constitution, and shut them out from participation in National Legislation; but what assurance have the radicals that, at the end of seventeen years, the state of feeling in the South towards to Union will be any better than it is to-day? Would it not, if it were possible to impose radical measures upon them for so long a time, be infinitely worse.

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The Cincinnati Commercial has a long article on the subject of matrimony in this country, translated from a German print. The writer thinks a German who seeks a wife on this side of the water has a thorny path to travel. He does not recommend native born American German girls, because they are haughty and apt to regard the "green German" with contempt; nor does he incline any more towards imported German lassies, because, he says, "if you could see them during the importation; how the passengers 'tween-decks are huddled together higgledy-piggledy; look at the girls how modest and coy after the first week of the passage, and how very unsophisticated after the second, you'll feel little hankering, I ween, to marry an imported female." Against the seductive influences of the American girl, and the dangers of breach of promise suits, he warns his readers. But marry one of them, and "Alas, poor, poor German! Now you're lost beyond all hope of redemption! In her eyes you are, and forever will be, and be treated as a 'low-lived, contemptible Dutchman.'" Against Bridget he rails as follows:

> "In ten cases out of eleven you find her drunk when you come home, and if you hide all money from her, and tell the grocer that you will not be responsible for her debts, she will pawn one piece of furniture or dress after another to obtain whisky.
>
> And her cookery! What would you like for dinner? Sour-krout and metwurst? Fiddle sticks! Here's tough beefsteak and fried fish. That's prepared in five minutes. Or do you impute to her to work more than five minutes for you? Say something; lecture her; take care, I tell you—'you d—d Dutchman.' That's what you'll get. The only effectual remedy is a thrashing every night."

On the "whole" matrimony would be altogether a bad thing for a German in this country, if it were not for that element from which a "noble race," in the language of a New York radical, is to spring. So he concludes:

> Therefore, unless you wed one of Afric's dusky daughters—a few years hence 'twill be all the rage—my advice to you is, "marry not at all." He who marrieth doth well, but he who marrieth not doth better. And yet, according to the same high authority, it is better to marry than to burn. And of that there is more in America than in any other country on earth, Hamburger Berg not excepted. Trust me.

THE VETO MESSAGE.

WASHINGTON, March 27.

To the Senate of the United States:

I regret that the bill which has passed each house of Congress, entitled an act to protect all persons in the United States in their civil rights, and furnish means for their vindication, contains provisions which I cannot approve consistently with my sense of duty to the whole people and my obligation to the Constitution of the United States. I am therefore constrained to return it to the Senate and the House, in which it originated, with my objections to its becoming a law.

By the first section of the bill all persons born in the United States, not subject to any foreign power, excluding Indians, not taxed and declared to be citizens of the United States.

This provision comprehends the Chinese of the Pacific States, Indians subject to taxation, the people called Gypsies, as well as the entire race designated as blacks; people of color, negroes, mulattoes and persons of African blood. Every individual of these races, born in the United States, by this bill are made citizens of the United States.

It does not purport to declare or confer any other right of citizenship than Federal citizenship. It does not propose to give these classes of persons any status as citizens of States except that which may result from their status as citizens of the United States.

The power to confer the right of State citizenship is just as exclusively with the several States as the power to confer the right of Federal citizenship is with Congress.

The right of Federal citizenship thus to be conferred on the generally excepted races before mentioned is now for the first time proposed to be given by law.

If (as is claimed by many) all persons who are native-born already are, by virtue of the Constitution, citizens of the United States, the passage of the pending bill cannot be necessary to make them such. If, on the other hand, such persons are not citizens, as may be assumed from the proposed legislation to make them such, the grave question presents itself whether, while eleven of the thirty-six States are unrepresented in Congress at this time, it is sound policy to make our entire colored population, and all other excepted classes, citizens of the United States.

Four millions of them have just emerged from slavery into freedom. Can it be reasonably supposed that they possess the requisite qualifications to entitle them to all the privileges and immunities of citizenship of the United States? Have the people of the several States expressed such a conviction?

It may also be asked whether it is necessary that they should be declared citizens in order that they may be secured in the enjoyment of the civil rights proposed to be conferred by the bill. Those rights are by Federal as well as State laws secured to all domiciled aliens and foreigners, even before the completion of the process of naturalization; and it may safely be assumed that the same enactments are sufficient to give like protection and benefits to those for whom this bill provides special legislation.

Besides, the policy of the Government from its origin to the present time, seems to have been that persons who are strangers to, and unfamiliar with, our institutions and our laws, should pass through a certain probation; at the end of which, before allowing them the coveted prize, they must give evidences of their fitness to receive and exercise the rights of citizens, as contemplated by the Constitution of the United States.

The bill in effect proposes a discrimination against large numbers of intelligent, worthy and patriotic foreigners, and in favor of the negro, to whom, after long years of bondage, the avenues to freedom and intelligence have just now been suddenly opened.

He must of necessity, from his previous unfortunate condition of servitude, be less informed as to the nature and character of our institutions than he who, coming from abroad, has to some extent at least familiarized himself with the principles of a Government to which he voluntarily entrusts "life, liberty, and the pursuit of happiness."

Yet it is now proposed by a single legislative enactment to confer the rights of citizenship on all persons of African descent born within the extended limits of the United States; while persons of foreign birth, who make our land their home, must undergo a probation of five years, and can only then become citizens "upon proof that they are of good moral character, attached to the principles of the Constitution of the United States, and well disposed to the good order and happiness of the same."

The first section of the bill also contains an enumeration of the rights to be enjoyed by those classes so made citizens in every State and Territory of the United States. These are the power to give evidence, to inherit, purchase, lease, sell, hold and convey real and personal property, and to have full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white citizens. So too they are made subject to the punishments, pains and penalties common with white citizens, and to none other.

Thus a perfect equality of the white and colored races is attempted to be fixed by Federal law in every State of the Union, over the vast field of State jurisdiction covered by these enumerated rights.

In no one of them can any State exercise any power of discrimination between different races, in the exercise of State policy, over matters exclusively affecting the people of each State.

It has been frequently thought expedient to discriminate between the two races by the statutes of some of the States, North as well as South. It is enacted for instance that no white person shall intermarry with a negro or mulatto.

Chancellor Kent asserts, in speaking of the blacks, that marriages between them and the whites are forbidden in some of the States where slavery does not now exist; and they are prohibited in all slaveholding States by law, and when not absolutely contrary to law they are revolting, and regarded as an offense against public decorum. I do not say that this bill repeals State laws on the subject of marriage between the two races; for, as the whites are forbidden to intermarry with blacks, the blacks can only make such contracts as whites themselves are allowed to make, and therefore, cannot, under this bill, enter into marriage contract with the whites. I cite this, however, as an instance of the State policy as to discrimination, and to inquire whether, if Congress can abrogate all State laws of discrimination between the two races in the matter of real estate, of suits, and of contracts generally, Congress may not also repeal the State laws as to the contract of marriage between the races?

Hitherto every subject embraced in the enumeration of rights contained in the bill, has been considered as exclusively belonging to the United States. They all relate to the internal policy and economy of the respective States. They are matters which, in each State, concern the domestic condition of the people; varying in each according to its own peculiar circumstances, and the safety and well-being of its own citizens.

I do not mean to say that upon all these subjects there are not Federal restraints; as, for instance, in the State power of legislation over contracts, there is a Federal limitation that no State shall pass a law impairing the obligations of contracts, and, as to crimes, that no State shall pass an *expost facto* law; and, as to money, that no State shall make anything but gold and silver a legal tender.

But, where can we find a Federal prohibition against the power of any State to discriminate (as the most of them do) between aliens and citizens, between artificial persons (called corporations) and natural persons, in the right to hold real estate?

If it be granted that Congress can repeal all State laws discriminating between whites and blacks on the subjects covered by this bill, why, may be asked, may not Congress repeal in the same way all State laws discriminating between the two races on the subject of suffrage and office? If Congress can declare by law who shall hold lands, who shall testify, who shall have capacity to make contracts in a State, then Congress can also, by law, declare who (without regard to race or color) shall have the right to sit as a juror or as a judge, to hold any office, and finally to vote in every State and Territory in the United States.

As respects the Territories, they come within the power of Congress; for, as to them, the law-making power is the Federal power; but as to the States no suitable provision exists, vesting in Congress the power to make rules and regulations for them.

The object of the second section of the bill is to afford discrimination and protection to the colored persons in the full enjoyment of all the rights secured to them by the preceding section.

It declares that any person who, under color of any law, statute, ordinance, regulation or custom, shall subject, or cause to be subjected, any inhabitant of any State or Territory to the deprivation of any right secured or protected by this act, or to different punishments, pains or penalties, on account of such person having at any time been held in a condition of slavery, or involuntary servitude (except as punishment of crime whereof the party shall have been duly convicted), or by reason of color or race, than is prescribed for the punishment of white persons, shall be deemed guilty of a misdemeanor, and on conviction shall be punished by fine not exceeding $1,000, or imprisonment not exceeding one year, or both, in the discretion of the courts.

This section seems to be designed to apply to some existing or future law of a State or Territory, which may conflict with the provisions of the bill now under consideration. It provides for counteracting such forbidden legislation by imposing fines and imprisonment upon the legislator who may pass such conflicting laws, or upon the officers or the agents who shall put or attempt to put them into execution. It means an official offense, not a common crime committed against law upon the person or property of the black race. Such an act may deprive the black man of his property, but not of his right to hold property. It means a deprivation of the right itself, either by the State judiciary or the State legislature.

It is therefore assumed that under this section members of a State Legislature who should vote for laws conflicting with the provisions of this bill; that Judges of the State Courts who should render judgments in antagonism with its terms, and that Marshals and Sheriffs who should as ministerial officers, execute the processes sanctioned by the State laws, and issued by the State Judges, in the execution of their judgments, could be brought before other tribunals and be there subjected to fine and imprisonment for the performance of the duties which such State laws may impose.

The legislation thus proposed invades the judicial power of the States. It says to every State court or Judge, "If you decide that this act is unconstitutional; if you refuse, under the prohibition of a State law, to allow a negro to testify; if you hold that upon such a subject matter the State law is paramount, and under color of a State law refuse the exercise of the right to the negro, your error of judgment, however conscientious, should subject you to fine and imprisonment."

I do not apprehend that the conflicting legislation, which the bill seems to contemplate, is likely to occur, so as to render it necessary, at this time, to adopt a measure of such doubtful constitutionality.

In the next place this is the duty of a judicial decision, and converts the State Judge into a mere ministerial officer, bound to decide according to the will of Congress.

It is clear that in the States which deny to persons the rights which are secured by the first section of the bill, any one of those rights, all criminal and civil cases affecting them will, by the provisions of the third section, come under the Executive cognizance of the Federal tribunals.

It follows that if any State which denies to a colored person any one of all these rights, that person should commit a crime against the laws of the State—murder or any other crime—all protection and punishment through the courts of the State are taken away and he can only be tried in the Federal Court. How is the criminal to be tried if the offense is provided for, and punished by Federal law, that law, and not State law, is to govern it, is only when the offense does not happen to be within the purview of Federal law, that the Federal courts are to try and punish him under any other law. Then resort is to be had to the common law as modified and changed by State legislation, so far as the same is not inconsistent with the laws of the United States.

So that over this vast domain of criminal jurisprudence, provided by each State for the protection of its own citizens and for the punishment of all her sons who violate its criminal laws. Federal law, wherever it can be made to apply, displaces State law.

The question here eventually arises, from what sources Congress derives the power to transfer to Federal tribunals certain classes of cases embraced in this section.

[*Unfinished.*]

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A dispatch from Washington to the Indianapolis Journal says "should Stockton be ejected, and he probably will be, the civil rights bill can be passed over the veto in both Houses." Of course, then, Stockton will be ejected. But if Stockton shall be treated thus unceremoniously, may not the democratic members of the New Jersey Legislature refuse to go into the election of a successor?

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Decisions of the Supreme Court.

The Supreme Court of the United States has decided in the New York Bank case that States can tax stock in National Banks; and, in the Massachusetts liquor cases, that an internal revenue license does not permit the sale of liquors, State laws to the contrary notwithstanding. Chief Justice Chase dissented to the first decision.

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ECLIPSE OF THE MOON.—A total eclipse of the moon takes place to-morrow evening, commencing a little before nine o'clock and ending thirty-seven minutes after 12.

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A Radical on the President.

The correspondent of the Springfield Republican is Secretary of the Massachusetts Legislature. He takes this amiable view of the President's character:

> "Fortunately he has an irresistible propensity to gabble, and there are a hundred columns of evidence in his recorded and acknowledged conversations that he has been systematically deceiving the Republicans from the beginning. He evidently has all the vices which appertain to the mean white race from which he sprung, vulgarity, deceit, treachery, a violent temper and a mulish obstinacy. Is it not one of the most curious of all the curious phenomena of this curious age, that the loyal North, after going through a four years' war against slavery, with all its adjuncts, rum, tobacco, spittle, filth and barbarity generally, should at last find itself saddled and mounted by perhaps the best representative of this vile element that the whole country could furnish? When is this thing to end? If such incongruities are to continue in all the departments of life, we shall have a commission of architects deliberately selecting the corner-stone of some hog-sty for the chief ornament of the Gettysburg monument, and a common house painter will be engaged to furnish the pictorial ornaments for the National Capitol."

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A Magnificent Enterprise.

Since the calamity of Thursday night, whereby the pride of the city, the palatial Opera House, was laid low, there has been a mingled feeling of sorrow and humiliation experienced by all who have pride in the position and prosperity of Cincinnati; sorrow that so magnificent a structure should be swept away; and humiliation, that with its destruction the proud boast in which we were wont to indulge, that our city possessed the most superb temple of art in the country, has been dispelled like a dream of the night; the blackened and emoldering ruins alone left to tell the tale of former grandeur.

We were proud that this fair and costly fabric was the work of individual enterprise, and that while New York and Philadelphia gloried in their academies, which were each erected by the contributions of over five hundred stockholders, we could point to a more magnificent structure and exclaim: 'Behold a specimen of the indomitable energy and munificence of one man; a citizen of Cincinnati, identified with her growth, and an example of her prosperity.'

We have never witnessed a more regretful feeling—in a local sense—than has pervaded this community since the catastrophe, but while we have sorrowed over the loss of our beautiful temple, the sympathy of all has been freely bestowed upon its liberal founder, whose name will ever hold an honored place in the chronicles of the "Queen City of the West."

But we believe the loss of the Opera-house is destined to be supplied by another, and not less magnificent, Temple of the Muses. The writer has reason to believe that the Enquirer Company intend erecting such an edifice upon their recent purchase on Vine street, between Sixth and Seventh streets, which, while rising in splendor with the late Opera-house, will be a material improvement in many particulars, and, above all, in the important feature of safety to the audience.

There will be no stairs to ascend in reaching the auditorium, for the stage, parquette and dress circle will be on the ground floor, with such facilities for egress, that as large an audience as ever was congregated within a place of public resort in this city, may, in case of need, be clear of the house in three minutes. The amusement loving portion of the community will recognize the combined ease of body and mind which this arrangement will afford, and while in this particular the reformation will be complete, the architectural, acoustic, stage and scenic arrangements will embrace all that modern art and science can devise. In short, we can vouch, that if, as we believe, the new Opera-house is to be commenced under the auspices of the company we have named, it will be in every respect the model lyric temple of the country, and an institution of which the citizens of Cincinnati may well feel proud.—*Cin. Enquirer.*

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The majority last year for Buckingham, in Connecticut, was 11,000. The Albany Evening Journal says it has good authority for the belief that Hawley will carry the State by an increased majority next month. Hawley we suspect would be willing to compromise on 500 majority.

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The number of divorces in the State of Massachusetts during the five years preceding the 1st of May, 1865, was 1311, Causes—desertion, 584; criminality, 553; cruelty, 132; other causes, 41.

THE DEGENERACY OF THE PUBLIC MORALS.

The Evil of Fashion--Corruption Among the Women.

From the New York Freeman's Journal and Catholic Register.

Modern school "education" having been completed for girls, now, by doting mothers who admire "accomplishments" which they think queer, but accept as the fashions of the "best society," the next thing is to "get into" this wonderful "good society." To do this, Yankee ingenuity has devised living in city hotels in winter, and at watering places in summer. Perhaps the kind mammas urge their daughters to observe carefully, and copy the manners of the "fine ladies" they see. Perhaps the daughters exert their tact in doing it themselves. A lady friend from the country came to town last week, and told a near friend of ours that she had tried to get a corset made, but was told it could not be done under two weeks, *because all hands* in the large establishments she visited were engaged in making *false calves for "ladies" who wear the tilting hoops!*

On last Sunday, walking home from Church through several fashionable streets, we noticed women walking with tilting skirts from where they had been pretending to say their prayers, and, on all the corners, and hotel fronts, we saw rows of well-dressed blackguards standing, observing and laughing, and commenting on what these women were exhibiting.

Out on this indecency that would disgrace honest Pagans! Let every modest woman who has been tricked into getting these traps of the harlot as the latest "fashion," pull them off and burn them! Let every parent see to it that his guileless daughter is not disgrrced by "following this fashion." Let masters of households do the charity to a servant-maid that has kept up with the "fashion," to provide her with such as are modest, and forbid her, while in his house, to play the airs of the wanton!

Why, even in Pagan times, when the *men* abandoned themselves to the most vile practices, they tried to keep their *women* uncorrupt. What are we coming to? It is not here a question of Republicanism or Imperialism. It is not a question of free government or despotism. It is a question of the existence of families and society. By the memories of our virtuous mothers, by our love for our wives and daughters, let us stop these public outrages, and put under the surveillance of the police *impudic women.*

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Let us make a remark on the latest outrage and indecency of "fashion." A few weeks ago, on a muddy day, we saw walking, some ways before us, a pitiable object. In the distance, it resembled a poor German peasant-woman, with her short petticoat coming somewhat below the knee. (There is nothing immodest in that peasant dress. The German peasant walks with her ankles exposed, but there is no illusory pretense of covering them.) The poor creature we saw seemed to be such an one, with a huge clothes-line strung around her on a frame, on which she seemed to be carrying various gewgaw dresses for different people. She seemed to be the humble errand girl of some dress-maker's establishment. On passing the unhappy creature, we noticed that she was sailing along with the idea that the dresses hanging around her shoulders were her own, and she looked as modest and unconcerned as if she were really decently covered. Speaking of it to those more *au fait* in such matters, we found that such kind of dress is "all the rage" for some time past. It is affected *on purpose*, by having hoops made with a sharp and stiff curve at the foot, that will tilt the dress above, and expose the legs to the knee. Another "progress" keeps peace with it. It has been told in the daily papers, but we rarely believe anything we see in them. A very truthful woman, however, living, says these are the "fine ladies" who display their rich brocades, and jewelry, and gaudy dresses on the streets, and in public conveyances, and at hotel tables. So *harlots* are setting the fashion of dress and behavior for the daughters of this people. It seems it is enough to say it is the "fashion," to make it a plea for following it. One of the latest "fashions" has been to have dancing *soirees* at Delmonico's in Fourteenth street, "for young people." A rule of this fashion is that no parents or guardians are to be admitted. We did not believe the statement when it was first made in some of our city papers. But we have it now on good authority that it is true, and that, this past winter, fathers and mothers have permitted their daughters to go to these *soirees* with young men, to sup and dance, and to come home with them at three or four o'clock in the morning. Just put it in plain language: young girls in this city do not find a blot on their characters to go with young men, unaccompanied by their parents, to a public tavern, to dance and eat and drink with them, and to come home with them toward daylight!

We are not the least in the world astonished to hear that—in what must be by irony—are called "the *better* classes" of society, there has been a prodigious falling off of marriages. The marvel is among any classes of society that do not draw sharp lines of non-intercourse with this whole world of indecencies and with all that tolerate them, that so foolish a thing as mariage is never dreamed of. Among such people it is not surprising that the number of divorces should exceed the number of marriages.

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A GOOD FEEDER.—Some twenty years ago a man named Stannard drove stage between Windham and Norwich, taking dinner on his return at the Halfway House. One morning he carried a turkey, which he sold to the landlord for a dollar and a quarter. On his way back he stopped to dinner as usual, and found the same turkey, stuffed and roasted, served up in good style, with the usual trimmings. He ate the whole turkey and all the fixings, drank five or six glasses of cider, and paid but thirty-seven and a half cents for his dinner. Stannard said he always wondered how they could make money keeping tavern.

New Advertisements.

MAYOR'S OFFICE,
NASHVILLE, March 22, 1866.

Owing to the great dissatisfaction existing in the minds of many property holders relative to the payment of certain corporation taxes, levied for the last three or four years, and in some cases the ability of the corporation to collect such taxes having been questioned, the opinion herewith has been elicited and obtained from three able attorneys, with a view to the satisfaction of all who may be interested.

Very respectfully,
W. MATT. BROWN, Mayor.

To the Mayor and Finance Committee of the City of Nashville:

GENTLEMEN—You have requested us to give you our opinion professionally, whether the Corporation of Nashville has the right to collect from delinquent tax payers the arrears of taxes for the last three or four years. We understand from you that many of our largest property holders have failed to pay their taxes for those years, and now insist that they ought not to be required to pay them, because the property upon which the taxes are assessed was, in whole or in part, during all or a portion of the period, in the possession and occupancy of the military authorities of the United States, and has yielded to the tax payers no income. You admit the existence among these of cases of great hardship which strongly appeal to your sympathies, but you consider that all our citizens have suffered more or less from the same cause, and that even-handed justice can only be attained by proportioning the burdens to the losses in each individual case—an utterly hopeless task. Besides, as we understand, the amount of these taxes is absolutely required to enable you to carry on the municipal government, and comply with contracts already entered into in discharge of your duties, and that if these taxes cannot be collected, the same amount must be raised by new levies. You have determined, therefore, to be governed by the law, and only wish to know what it is.

We have carefully examined the question, and are of the opinion that the corporation has the right to collect the arrears of taxes for those years. A tax imposed according to its charter by a municipal corporation becomes a debt from the citizen to the corporation. The amount of the tax depends on the value of the property when the assessment is made, without reference to whether it produces income or not, and the right to collect the tax is independent of the use or non-use of the property, or of subsequent events. The corporation has nothing to do with the owner's management of his property, or with any of the casualties incident to ownership. The fact that property has not yielded an income, although the owner may have had every reason to suppose it would, is assuredly no legal ground for resisting the collection of taxes. Neither is the destruction of the property by fire, or its rightful seizure by the Government, or its illegal seizure in any way whatsoever. Even if the corporation were bound to protect the property from the particular act, its failure to do so might give an independent right of action to the owner for redress, but would be no defense against the payment of taxes. Besides, it is most obvious that the protection of property from fire by the Government is no part of the duty of a corporation. The United States is entitled to take the property of the citizen for public use, while the citizen is, on the other hand, entitled to just compensation for such property. The city of Nashville, in its corporate capacity, has nothing to do with the adjustment of the relative rights of its citizens and the General Government. Whatever effect, therefore, any of the events of the last few years might have, upon an application to be relieved as a matter of favor, we are clearly of opinion that they can have none upon the legal liability of the tax payer.

Respectfully,
W. F. COOPER,
JORDAN STOKES,
EDWARD H. EAST.

Nashville, March 20, 1866. [mar29-3t

Notice.

THE MERCHANTS' EXCHANGE will be opened for business at the Hall of the Chamber of Commerce, No. 49 College street, on Thursday next, and every day thereafter at 1 o'clock, p.m., and remain open until 2 o'clock, when it is expected that the Members will be present with samples of Cotton, Grains, Groceries, &c.

All buyers, whether members or not, are respectfully invited to be present.

mar28-tf ISAAC LITTON, Sec'y.

Notice to Shippers and Connecting Roads.

FREIGHT OFFICE N. & C. R. R.
NASHVILLE, March 19, '66.

AS THE W. & A. R. R. have refused to receive Potatoes and Apples, and pay our charges on the same, we are under the necessity of refusing to receive such freight, unless freights are prepaid on same.

Y. B. JONES, Fr't Ag't.
march21-1m

GOVERNMENT SALES

OFFICE ASSISTANT QUARTERMASTER,
NASHVILLE, TENN., March 2, 1866.

I WILL offer for sale at Public Auction, at the Franklin Shops, on the 5th day of April next, commencing at 10 o'clock, a.m., the following articles of Machinery:

8 Couplings, for Line Shaft.
1 Steam Engine, 12x18 Cylinder, Horse Power.
1 do do 7x14 do
1 do do 9x16 do
25 Journal Boxes,
1 Centre, 7 feet.
8 Post Hangers, Boxes and Bolts.
10 do for line shaft.
4 Lathes, Engine, single head.
1 do double head.
1 do hand, small, with iron shears.
1 do do do do wooden shears.
1 do Pattern Makers.
2 8 inch Pulleys, bored and turned.
1 9 do do do do
4 12 do do do do
1 14 do do do do
8 15 do do do do
3 18 do do do do
1 20 do do do do
6 24 do do do do
2 36 do do do do
14 Cone Pulleys.
1 16 feet Iron Planer.
1 24 inch do
1 6½ feet do
1 2½ do do
200 do Line Shafting.
11 do 3½ do
61 Machine Taps.
3 Producing T's ¼ to 6 inch, ½ in. ¾ inch.

This Machinery is of the best patterns, and all in good condition.

Persons wishing to examine it before the day of sale can do so by calling at the Franklin Shops.

Terms Cash in Government Funds.

By order of Capt. A. R. Eddy, Chief Q. M. Dept. of Tennessee.

E. B. KIRK,
mar4—td Bvt. Maj. and A. Q. M.

Sale of
GOVERNMENT PROPERTY
AT
Macon, Georgia.

BY direction of the Secretary of War all the Building Materials, Steam Engines, Machinery, Tools, Iron, Copper, Lumber, and stores of various kinds, which were collected at Macon, Ga., by the Confederate Government, for the erection and permanent operation of a large Armory, Laboratory, and Arsenal; and also

TOOLS, MACHINERY AND MATERIALS

collected from Iron Works and Armories in the States of Alabama and Georgia, will be sold at PUBLIC AUCTION.

Among the articles to be sold, are—

9,000 lbs. Copper, pigs.
42,000 lbs. Copper, round rod.
38,000 lbs. Copper, bar.
20,000 lbs. Copper, sheet.
200,000 lbs. Wrought iron, bar and rod.
500 tons Pig Iron.
750 tons Cast iron, unserviceable shells.
54,000 lbs. Lead, pigs.
45,000 lbs. Tin, block and sheet.
4,000 lbs. Chain, crane and cable.
15,000 yards Cloth—Cotton, English Serge, oiled and enameled.
32,000 lbs. Powder.
8,000 feet Belting, gum and leather, assorted sizes.
200 Machines, Drills, Planers, Milling, Screw-cutting, Steam and Trip Hammers,

BESIDES

Harness, Saddles, Horse Equipments, Infantry and Cavalry Accoutrements, Blankets, Wagon and Gun Carriage Irons, 35 unserviceable Cannon—iron and bronze, 80 broken Gun Carriages, Laboratory Stores and Materials, Spare Parts (new) for Springfield Muskets and Colt's Revolvers, and an assortment of Paints and Oils.

The attention of Northern buyers is called to this sale, which is a large one, and of valuable property.

Full printed Catalogues of the property to be sold can be obtained from the Chief of Ordnance at Washington, D. C., and from the Commanding Officer of the Augusta Arsenal, Georgia.

This sale will commence on

Wednesday, April 4, 1866,

and continue every day until all the property is sold.

Terms cash, in United States currency.

D. W. FLAGLER.
Capt. Ord., Bvt. Lt. Col., Com. Augusta Arsenal.
mar10-tds

Closing Sale at Auction
OF
Subsistence Stores and Property,

AT Eaton Depot, Nashville, Tenn., April 5th, at 10 a.m., precisely, consisting of Candles, Flour, Rice, Beans, Ale, Butter, etc., a large quantity of Hops, and about 100,000 pounds Pilot Bread, Counter and Platform Scales, Warehouse Trucks, Office Desks, Safes, Money Chests, Tables, Chairs, Letter Presses, Stoves, Pipe, Water Coolers, Water Pails, Water Sprinklers, Hickory Brooms, (new) Straw Brooms, (new) Mops, (new) Hatchets, Lamps, Lamp Wick, Candlesticks, Meat Saws, Butcher Knives, Meat Hooks, Steelyards, Knives and Forks, Coffee Mills, Coffee Boilers, China Plates, Earthen Plates, Bowls, etc., Tin Plates, Tin Scoops, Funnels, Measures (assorted), Dry Measures, (assorted), Axes, Spades, Shovels, Carpenters', Coopers' and Blacksmiths' Tools, Faucets, Chalk, Bungs, Bung Starters, Tap Borers, Rivets, Whitewash Brushes, One Corn Sheller, (in good order), etc.

Terms Cash in Government Funds.

M. P. SMALL,
mar27-4d Bvt. Col. and C S.

Extensive Sale of
GOVERNMENT PROPERTY.

BY order of Capt. A. R. Eddy, Chief Q. M. Dep't of Tennessee, I will offer at Public Auction, on the site of the southern half of the Taylor Depot, corner of Summer and Demumbrane streets, Nashville, Tenn., on TUESDAY, April 10th, 1866, at 9 o'clock, a.m., the entire remains of the great fire of June 8th, 1865, consisting of Horse and Mule Shoes, Cut, Wrought and Horse Shoe Nails, Cut and Wrought Spikes, &c., &c., making in the aggregate upwards of two million (2,000,000) pounds of old iron.

Terms Cash in Government Funds. A liberal deposit will be required from purchasers.

W. A. WAINWRIGHT,
Captain and Chf. Ass't. Q. M. Dept. of Tenn.
march28-td

The Government Sale
OF

CUTLERY, Bardware, Blankets, Stoves and Household Furnishing articles will be continued at the

Medical Purveyor's Warehouse,
ON
Wednesday and Thursday,

Sale commencing at 9 o'clock, a.m. [mar28-2t

Executor's Sale
OF
Valuable Property.

WE will sell on the premises, to the highest bidder, unless sold at private sale before that time, at 10 o'clock, a.m., on

SATURDAY, APRIL 7, 1866,

that very valuable and desirable property on Summer street, Nashville,

The Late Residence of J. M. SWANN,

One of the most valuable and elegant residences in the city.

TERMS—One third cash, and the balance on one and two years. Notes with security will be required and a lien retained. Possession given first of September next, and the cash payment will not be required to be made until the purchaser gets possession.

Parties desiring to purchase may make their offers before the day of sale to either of the undersigned, and if the amount offered is deemed sufficient, we will make a deed to the property.

HORACE H. HARRISON, } Ex'rs of
R. J. MORRIS. } J. M. Swann.
mar8-td

SALE OF
Valuable Real Estate
IN
EDGEFIELD!

BY virtue of a decree of the Circuit Court of the United States for the Middle District of Tennessee, pronounced at the October Term of said Court, in the cause of Wray & Gilliland, et als, vs. W. H. Lucas, et al, I will, on the 2d day of April, 1866, on the premises, expose to sale to the highest bidder, the following real estate belonging to the firm of Trabue & Lucas:

One **Drug Store and Lot** in Edgefield, fronting 22½ feet on Gallatin pike, and running back 195 feet.

One **Dry Goods Store and Lot** adjoining the aforesaid Drug Store, fronting 22½ feet and running back 195 feet.

One **Dwelling House and Lot** situated on the Street running from the wire Suspension Bridge, in Edgefield, fronting 60 feet, and running back 175 feet, more or less.

The **Residence of W. H. Lucas** on Gallatin Pike in Edgefield, fronting 100 feet and running back 195 feet.

One Lot in Tribble's Addition to Nashville (this last mentioned lot will be sold at the Court House door in Nashville.)

TERMS—One fourth Cash—balance on a credit of 6, 12 and 18 months. The purchaser will be required to give notes with approved security, and a lien retained until the purchase money is paid.

Possession given on day of sale.

E. R. CAMPBELL,
march24-td Special Commissioner

MAYOR'S OFFICE,
NASHVILLE, TENN., Dec. 21, 1865.

PROPERTY owners on Church Street; on Line street, between Summer and College, and on Cherry street, between Church and Cedar, are hereby notified to contract stone curbing and a brick pavement, wherever it is required, according to the specifications and grades which will be furnished by the City Engineer. If said work is not commenced within ten days from this date, and pushed rapidly to completion, the Contractor for the street work will be notified to construct said curbing, the expense of which will be charged to the property owner.

dec22-tf W. MATT. BROWN, Mayor.

Amusements.