CAPITOL GOSSIP.

TREASURY MATTERS—THE LIEUTENANT GOVERNOR INVITED TO BE PRESENT AT A BOSTON DEDICATION.

The Auditor After Delinquent Tax Collectors with a Sharp Stick.

Matters about the State-House were a very quiet look on Wednesday morning, and in the absence of the investigating committees there was little stiring in the various offices except routine work.

The experts appointed by the Treasury Committee were busily engaged

IN THE TREASURER'S OFFICE

examining books and records, and in the same office there was the usual demand for money by warrant holders.

In the matter of "dissatisfaction" on the part of warrant-holders, as noted in the evidence given before the Treasury Committee, the Treasurer says that if any living man can give satisfaction to all warrant-holders with the moneys paid in, he is willing to employ him for one month and pay him five hundred dollars for his services, and that he (the Treasurer) will obligate himself to pay such warrants as he has money to, that the individual may direct, and that for every person, a warrant-holder, who goes away dissatisfied,

THE NEW CASHIER

must pay a penalty of five cents each. He says also that there is now outstanding against the State warrants of all classes and kinds amounting to eight hundred thousand dollars, but does not specify what any particular class are.

Lieut. Gov. Wiltz has received from the Mayor of Boston and from the committee of arrangements in that city an invitation to be present on the 15th inst. upon the occasion of the dedication upon the Boston Commons of a monument erected to the memory of the deceased soldiers and sailors of the North, which he would like to attend very much, but cannot owing to his business. While visiting Boston, the Lieutenant Governor made many acquaintances and friends, and it is for that reason, perhaps, that he is thus honored.

THE STATE AUDITOR,

having become slightly tired of waiting for delinquent tax collectors, has now issued peremptory instructions to the district attorneys to begin suit at once against each and every one of those who are short, and having an accurate account of the indebtedness of each, he will also issue instructions to bring suit against the sureties of each.

The Board of State Engineers, who went to the mouth of Red river, returned on Wednesday morning, having made a thorough survey of the situation there. They report that the wrecking boat had,

WITH HER IMMENSE PUMPS,

done excellent work, and as the water was falling, had done about all she could do at the "gut," and necessarily smaller or boats of lighter draft were provided, including the steam tug Moulton, which did good work, and they will make an effort to get a couple more to send up.

The Osage, they report, was taken to the mouth (proper) of Red river, where a bar is forming, and which, if left alone, would form

A SERIOUS OBSTRUCTION

to the navigation of Red river.

THE SCHOOL BOARD.

The Board of School Directors met last evening at the City Hall. Present, Rev. Mr. Gutheim in the chair, Messrs. Collins, Hassinger, Coleman, Bartley, Lanaux, Craig, Ferguson, Fayerweather, Seaman, Martinet, Schwarbricks O'Brien, Mitchell and McLean.

After the reading of the minutes the following report was read and adopted, apportioning the schools and their districts:

OFFICE SUPERINTENDENT PUBLIC SCHOOLS, New Orleans, August 1, 1877.

To the Board of Directors of the Public Schools, City of New Orleans:

Gentlemen—I respectfully submit herewith a complete list of the city schools, with location of buildings and boundaries of school districts. As far as possible, the former district limits have been continued or restored. In some instances changes have been made to suit the convenience of pupils, the growth of the city, the size and accommodations of the school buildings, or the action of the board in providing separate schools for the white and colored children. Respectfully submitted,

WM. O. ROGERS,
Superintendent Public Schools, New Orleans.

List of Public Schools of the City of New Orleans.

FIRST MUNICIPAL DISTRICT.

JACKSON—Boys (White)—Corner Magazine and Terpsichore streets—Boundaries, river, Felicity street, St. Charles, Thalia.

JACKSON—Girls (White)—Corner Magazine and Terpsichore streets—Boundaries, river, Felicity street, St. Charles, Thalia.

PAULDING—Boys and Girls (White)—Corner Constance and Galennie streets—Boundaries, Thalia, St. Charles, Tivoli Circle, St. Joseph, river.

CLIO—Boys and Girls (Colored)—Clio street, between St. Charles and Prytania streets—Boundaries, St. Joseph, river, Felicity street, swamp.

JEFFERSON No. 1—Boys (White)—Dryades, between Erato and Thalia—Boundaries, St. Charles, Felicity street to Freret, Thalia, swamp, Orleans canal.

WEBSTER—Girls (White)—Dryades and Erato streets—Boundaries, St. Charles, Felicity street Freret, Thalia, Swamp, Orleans canal.

METAIRIE RIDGE—Boys and Girls (White)—Canal, near Broad street—Boundaries, Canal, Rocheblave, Orleans canal, swamp.

MARSHALL—Boys (White)—Church street, between Julia and Girod—Boundaries, River, St. Joseph, Tivoli Circle, Triton Walk, Dryades, Canal.

FRANKLIN—Girls (White)—St. Charles street, between Julia and Girod streets—Boundaries, River, St Joseph, Tivoli Circle, Triton Walk, Dryades, Canal.

FISK—Boys (White)—Franklin and Perdido streets—Boundaries, Dryades, Delord, Orleans canal, Rocheblave, Canal.

MADISON—Girls (White)—Prieur and Palmyra streets—Boundaries, Dryades, Delord, Orleans canal, Rocheblave, Canal.

MASON—Boys and Girls (Colored)—Genois, between Common and Gravier streets—Boundaries, Rocheblave, Orleans canal, Canal, swamp.

EDMONIA—Girls (Colored)—No. 348 Common street—Boundaries, Canal, river, St. Joseph, Orleans canal, Rocheblave.

SUMNER—Boys (Colored)—Perdido, between Roman and Prieur streets—Boundaries, Canal, river, St. Joseph, Orleans canal, Rocheblave.

SECOND MUNICIPAL DISTRICT.

BIENVILLE—Boys (White)—Bienville and Robertson streets—Boundaries, Canal, Toulouse, river, Rocheblave.

ROBERTSON—Girls (White)—Bienville and Robertson streets—Boundaries, Canal, Toulouse, river, Rocheblave.

DERBIGNY—Boys and Girls (Colored)—Derbigny, between Customhouse and Bienville—Boundaries, Claiborne, Broad, Canal and Carondelet Walk.

RAMPART—Girls (Colored)—Rampart, between St. Louis and Toulouse—Boundaries, Carondelet Walk, Marais, Esplanade, swamp.

CLAIBORNE—Boys (Colored)—Claiborne and St. Peter streets—Boundaries, Carondelet Walk, Marais, Esplanade, swamp.

ST. ANN—Girls (White)—St. Ann, between Marais and Villerie—Boundaries, Carondelet Walk, Basin, Esplanade, swamp.

ST. PHILIP—Boys (White)—St. Philip, between Royal and Bourbon—Boundaries, Toulouse, Carondelet Walk, Esplanade, river to Broad.

BARRACKS—Girls (White)—Barracks, between Dauphine and Burgundy—Boundaries, river, Toulouse, Basin, Esplanade.

BAYOU ROAD—Girls (Colored)—Bayou Road, between Derbigny and Roman—Boundaries, Marais to Broad, Esplanade to Carondelet canal.

HOSPITAL—Boys and Girls (Colored)—134 Hospital, near Dauphine—Boundaries, St. Peter, Marais, Esplanade, river.

THIRD MUNICIPAL DISTRICT.

BAYOU BRIDGE—Boys and Girls (White)—Esplanade and White streets—Boundaries, Broad, Orleans, Canal, Gentilly Road, Fair Grounds, Bayou St. John.

LAHARPE—Boys and Girls (Colored)—LaHarpe, between Roman and Prieur—Boundaries, Esplanade, Galvez, St. Bernard Avenue.

FILLMORE—Boys (White)—Bagatelle, between St. Claude and Marais—Boundaries, Esplanade, Elysian Fields, Marigny canal, Broad street.

BEAUREGARD—Girls (White)—Union and St. Claude—Boundaries, Esplanade, Elysian Fields, Marigny canal, Broad street.

GENTILLY—Boys and Girls (White)—Gentilly and Elysian Fields streets—Boundaries, neighborhood of Gentilly Station.

PONTCHARTRAIN—Boys and Girls (White)—Columbia street, Milneburg—Boundaries, Milneburg.

VILLERE—Boys and Girls (Colored)—Villere street, between St. Anthony and Bagatelle—Boundaries, Elysian Fields, St. Bernard Avenue, Broad and Marigny canal.

LE BRETON—Boys and Girls (Colored)—Tonti and Onzaga—Boundaries, Esplanade, Galvez, St. Bernard Avenue, Bayou St. John.

McDONOGH No. 2—Girls, (White)—Mandeville, between Rampart and St. Claude—Boundaries, river, Elysian Fields, Ferdinand, rear of the city.

McDONOGH No. 3—Boys (White)—Marigny, between Rampart and St. Claude—Boundaries, river, Elysian Fields, Ferdinand, rear of the city.

MARIGNY—Boys and Girls (Colored)—Marigny and Urquhart—Boundaries, river, Elysian Fields, St. Ferdinand, rear of the city.

WASHINGTON—Girls (White)—Chartres and Piety—Boundaries, Ferdinand to Convent, river to swamp.

McCARTHY—Boys (White)—Pauline, between Chartres and Royal—Boundaries, Ferdinand to Convent, river to swamp.

ELMIRA—Boys and Girls (Colored)—Burgundy and Congress—Boundaries, Ferdinand to Convent, river to swamp.

HANCOCK—Boys and Girls (White)—St. Peter, between Monroe and Hancock—Boundaries, Convent to lower line of city, and river to swamp.

DAUPHINE—Boys and Girls—(Colored) Chartres and Monroe—Boundaries, Convent to lower line of the city, river to swamp.

FOURTH MUNICIPAL DISTRICT.

FULTON—Boys and Girls—(Colored) St. Thomas and Josephine—Boundaries, river, Felicity street, Prytania, Toledano.

LAUREL—Boys—(White) Laurel and Philip—Boundaries, Felicity street, Prytania, Toledano and river.

ST. MARY—Boys and Girls—(White) St. Mary, between Religious and Rousseau—Boundaries, Felicity street, Prytania, Toledano and river.

McDONOGH No. 1—Girls (White) Laurel, between Philip and First—Boundaries, Felicity street, Toledano, Prytania and river.

MAGNOLIA—Boys and Girls (White)—Carondelet, between Jackson and Philip—Boundaries, Felicity Road, Franklin, Washington and Prytania.

KELLER—Boys and Girls (White)—Magnolia, between Felicity and St. Andrew—Boundaries, Franklin, Toledano, Felicity and swamp.

ST. ANDREW—Boys and Girls (Colored)—St. Andrew and Willow (Keller Road)—Boundaries, Franklin, Toledano, Felicity and swamp.

DRYADES—Boys and Girls (Colored)—Dryades and Sixth—Boundaries, Franklin, Prytania, Toledano and Felicity.

LIVE OAK—Boys and Girls (White)—Constance and Ninth—Boundaries, river, Toledano, Washington and Prytania.

FIFTH MUNICIPAL DISTRICT.

McDONOGH No. 4—Boys and Girls (White)—Peters and Chestnut, Algiers—Boundaries, Alexis, between Verret and Bartholomew.

McDONOGH No. 5—Algiers—Boundaries, Market street, between Verret and ————.

CUT-OFF ROAD—Boys and Girls (Colored)—Five miles below Algiers—Boundaries, Cut-off Road.

SIXTH MUNICIPAL DISTRICT.

BROADWAY—Boys and Girls (White)—Magazine, between Broadway and Chestnut—Boundaries, Toledano, Upperline, river to swamp.

McDONOGH No. 6—Boys and Girls (Colored)—Magazine, near Napoleon Avenue—Boundaries, Toledano, Upperline, Jefferson, river to swamp.

McDONOGH No. 7—Boys and Girls (White)—Milan and Chestnut—Boundaries, Toledano Upper Line, Jefferson, river to swamp.

LINCOLN—Boys and Girls (White)—Dufossat and Carondelet—Boundaries, Upperline, Jefferson to Bloomingdale, Prytania to swamp.

LEONTINE—Boys and Girls (White)—Live Oak, between Valmont and Leontine—Boundaries, Upperline, Prytania, Jefferson, Bloomingdale and river.

GREENVILLE—Boys and Girls (Colored)—Market, between Chestnut and Walnut—Boundaries, Lowerline, Carrollton, Foucher Park, First street and river.

SEVENTH MUNICIPAL DISTRICT.

WASHINGTON No. 2—Boys and Girls (Colored)—Washington and Burthe—Boundaries, —.

JEFFERSON No. 2—Boys and Girls (White)—Jefferson and Third, Carrollton—Boundaries, —.

Mr. Ferguson offered a resolution relative to the hanging of the blinds in the McDonogh School No. 7, which was referred.

Mr. Craig called the attention of the board to other necessary repairs. Referred.

Mr. Bartley presented a resolution relative to the cleansing of the vaults for the year 1877, and calling for proposals. Adopted.

He also offered a resolution calling for an inspection of the school-houses, so as to see what repairs were required and to select some person to do what small repairs might be found necessary. Adopted.

Mr. Fergurson presented a resolution concerning the property claimed by parties, which property is now in some of the school-houses, and calling for an inventory of all school property when the means of the board would permit such an inventory, and at as early a date as practicable. Adopted.

Col. Collins then offered a resolution that in the examination of teachers, assistants can be employed in preparing questions. Adopted.

The question of the election of new portresses to the schools was taken up, and considerable discussion followed. On motion the report of the Committee on School-Houses was adopted and the following named new portresses selected:

Mrs. McKeon—Upper Girls.
Mrs. Joseph Donnelly—Lower Girls.
Mrs. Mary Donnelly—Paulding.
Mrs. T. Healy—Jefferson No. 1.
Mrs. Doyle—Clio.
Mrs. M. McMahon—Marshall.
Mrs. M. Huckins—Franklin.
Mrs. Heyvert—Madison.
Mrs. Ellen Cronan—Fisk.
Mrs. Latey—Sumner.
Mrs. Killilea—Derbigny.
Mrs. A. Fuelient—Rampart.
Mrs. R. Labranche—Claiborne.
Mrs. F. Jacquet—Barracks.
Mrs. Waters—Bayou Road.
Mrs. E. McCabe—Hospital.
Mrs. L. Wynand—Bayou Bridge.
Mrs. N. Marat—Laharpe.
Mrs. O. Pablosar—Gentilly.
Mrs. M. Nugent—LeBreton.
Mrs. T. Roberts—Marigny.
Mrs. E. A. Allen—Washington Girls.
Mrs. M. Newland—Dauphine.
Mrs. W. McDonald—McCarthy.
Mrs. B. Donelly—Fulton.
Mrs. Brooks—St. Andrew.
Mrs. O'Connor—Live Oak Boys.
Mrs. D. Burt—Leontine.

The board then adjourned.

CANCELLED OBLIGATIONS.

The State Board of Liquidation Fund $56,163 04 of Old Bonds.

The State Board of Liquidation met yesterday at the State-House, and was called to order by Lieut. Gov. Wiltz, there being present the State Auditor, Treasurer and Speaker, and subsequently Gov. Nicholls appeared and presided.

The board then proceeded to the consideration of the various applications for the funding of old securities, passing upon and funding bonds, coupons, etc., as follows:

O. L. C. Dupuy, cashier	$30,700 00
E. J. Forstall's Sons	9,801 00
W. F. Halsey, cashier	15,662 04

During the session Speaker Bush stated that he would oppose the funding of any warrants when they came up. He remarked that that was his position, and he would leave the matter to the courts to decide.

The board then adjourned until Friday at 12 m.

THE FOURTEENTH.

The movement towards closing the stores and offices during the middle of the day on the 14th has met with a hearty approval from our merchants, and will be generally followed. The day henceforth will become one of the most observed of all our holidays and will, to the young and old, become *the* day of military and civic parade. This is an opportune time to push the matter of building a monument, or some shaft, to mark the battle ground and to commemorate the dead heroes' valor.

Fire in the State-House.

At about quarter to 6 o'clock last evening Mr. Broulatour, the proprietor of a liquor store adjoining the State-House, reported to Officer Flannagan that smoke was issuing from the windows in the third story of the State-House.

An investigation was immediately instituted, and it was discovered that a fire had originated, from some unknown cause, in a dry goods box in the store room.

The flames were extinguished with a damage of $500. No alarm was turned in.

Silver Soapina.

Silver Soapina, Gold Soapina, Pearl Soapina can be found with all grocers, unless he is prejudiced against home manufacture, or is an enemy to the South.

CUSTOM-HOUSE MATTERS.

STILL HANGING ON ARE THE OFFICE-HUNTERS.

Another Dose of Returning Board Civil Service Reform—A Gathering of the Clans.

The remaining "outs" do not, as a rule, collect in very large bodies in the main hall of the Custom-House building since the late order of the Secretary of the Treasury, but a glance at the passage ways and the hall on the eastern side on any morning will prove to the most skeptical that

THEY ARE NOT DISHEARTENED

in the least, but are keeping themselves well before the Returning Board in their desire for positions.

Such was the case on Wednesday morning, when the Surveyor's office also held a dozen or so and the office of the special deputy (with full power) contained no less than eight or nine who "wanted a word with him in private."

They got but little opportunity, however, as J. Madison Wells was present and in close consultation with Tomanderson at another desk, where it's said they were making out

ANOTHER LIST OF APPOINTMENTS

to send to Washington for confirmation. Just who the appointees will be will of course be kept a profound secret until the list is confirmed, as it is not customary for the powers that be to give the public those whom they have recommended and are not confirmed. Another vacancy was created in the list of inspectors, on Wednesday morning, by the resignation of Springer, who was considered one of the most efficient men about the building, as he was not only thoroughly competent but speaks three different languages. He told a friend, on Wednesday morning, that the powers

WERE AFTER HIS SCALP;

that he had hint after hint to that effect, and that rather than let them kick him out without cause, he handed in his resignation. And such is civil service reform from a returning Board—John Sherman's standpoint.

After the above had appeared in our afternoon edition yesterday, Springer was sought for by one of his Custom-House friends who told him that "it was all right" and that they were "going to put him on day duty," which means easier work and a dollar a day more pay. Just what the "all right" meant Springer could hardly understand, but one of his intimate friends in the building remarked that it must

BE A GOOD THING,

as that was the way Anderson had, when in Washington, of notifying Judge King by telegraph that he had received his commission from Sherman, and though the Judge did not then appear to understand the two words "all right," some who knew the inside workings of things thought that he did and didn't want it known until Tommusanderson returned and landed with the all right in his pocket, when he, with the rest, would be greatly surprised, of course.

The secret leaked out though through the DEMOCRAT, and all awaited Tommus's return, expecting to see Champlin

VAMOSE THE RANCHE,

as he did, immediately upon the arrival of the special deputy (with full power).

During all of yesterday afternoon the main hall in the Custom-House was comfortably blockaded with office-seekers, and the hall in front of the entrance to the Collector's office was also crowded, but that was nothing compared to the lot that invaded Tommus's office. He was fairly besieged and had the roll been called of Republicans of high and medium prominence in the State there would have been but few who were not "present or accounted for." It was really the first dress parade of the forces since the State-House was abandoned. First, there was Boss Packard, J. Madison Returningboard, Campbell (Huge J.), Dibble, Badger, Kenner, Nash, Blanchard, ex-State Senator Wharton (whose front name is William W.) and a few dozen others, Badger having just returned from Washington. The gathering

WAS NOT PREMEDITATED,

but merely accidental, each "big gun" having merely dropped in, as it were, to pay his respects to the Vice President of the Returning Board (with full power), and ask him to appoint a few of their friends to positions.

It was remarked that the office of the Surveyor of the Port had been removed and amalgamated with that of the special deputy, but J. Madison denied that such was the fact, and stated as an excuse for his prolonged presence that he had to leave his own office to get rid of those who wanted positions.

Packard called, he said, to

WHILE AWAY THE TIME,

and the rest had axes to grind in some particular line. The "Boss," during the conversation, stated that he had just received a communication by mail addressed to "S. B. Packard, Governor of Louisiana," inviting him to attend, in some Eastern State, the anniversary of Burgoyne's surrender, but he didn't think he would go. He says, however, that he will visit Washington before the first day of the extra session of Congress, and was particular to ask Gen. Badger if President Hayes

HAD INQUIRED PARTICULARLY

for him or as to his health. Gen. Badger had not, he said, seen the President; therefore, as far as he knew, the President had made no inquiries relative to Mr. Packard's physical condition.

Judge King busied himself in preparing drafts of instructions to the various officers to carry out the instructions contained in Secretary Sherman's last letter indorsing the final report of the Custom-House Commission. He seems to think that it will cost $6000 or $7000 to consolidate all of the boarding stations at the passes into

ONE AT THE "JUMP,"

at the head of the jetties, and says that cannot be accomplished without considerable trouble and delay, but does not seem to find any difficulty in carrying out the other instructions, and will carry them into effect as soon as possible.

For several days past it has been rumored that the colored element of the Republican party were not satisfied with a portion of the preliminary report of the Custom-House Commission, as, were that portion approved by the manager of the treasury portfolio at Washington, it would give their representatives, Jim Lewis and Kenner,

AN EVERLASTING BOUNCE

from the Naval Office, or, in other words, it would abolish that office, and although Mr. Sherman withheld any expression as to his intended action upon that part of the report they feared that he might get mad some day at the Louisiana Republicans and abolish the office just for spite. They consequently resolved to stick to Jimlewis and Kenner, and do all they could to keep them in position.

With this object in view they held one or two meetings, the last one on Tuesday night, and

ADOPTED A LENGTHY APPEAL

to Mr. Sherman, requesting that the Naval Office be not disturbed. They don't see exactly where they have a fair share of representation in the Federal offices, and set forth that they have a large vote here and in the State, and give both Sherman and Hayes a broad hint that they had better not go

FOOLING AROUND THE NAVAL OFFICE,

else something might happen. The appeal, or petition, will be mailed to-day with the names attached of all of the prominent negro Republicans in the city, including the politicians, of course.

AN INTERESTING CASE.

Planters Must Pay Licenses For Stores Opened on Their Places.

Judge Harper, of the Parish Court of St. Charles, recently had before him a case of much interest to our planters as well as to the general reading public. Mr. F. A. Luling, a planter in that parish, kept upon his plantation a store from which his hands made their purchases. He was sued by Mr. B. S. Labranche, State and parish tax collector, for license for this store, and he resisted it by injunction. The case came up and was ably argued on both sides, after which Judge Harper rendered his decision, the memorandum of which judgment we give below. J. D. Augustin, Esq., represented plaintiff, and Julien Michel, Esq., and N. St. Martin, parish and district attorney pro tem., for defendant.

F. A. Luling, a citizen of Alabama, brings suit to enjoin the tax collector, forbidding him to enforce the collection of State and parish licenses, on the ground that he only furnishes his laborers with such provisions, clothing and medicine as they need or call for, up to the amount of wages earned—it being optional with his laborers to take either money or supplies; including liquors, from a dime's worth up to a bottleful, to laborers living on the plantation; and liquor is furnished in large quantities to laborers living elsewhere, doing work on and for the plantation by contract. That he sells goods to none for money, and to no one else but his laborers. That he only keeps his establishment open a short time at noon, and again in the evening, and that it is closed on Sundays. That the furnishing of these supplies in this manner is conducive to the good order and discipline of the plantation. That in consequence of these and other allegations, his manner of disposing of those goods, and his occupation as a sugar-planter, paying yearly his annual ad valorem tax on his real and personal property subject to taxation, he is not included among those persons pursuing any taxed trade, profession or occupation. That if there is such a law, it is unconstitutional, and is in violation of his natural liberty and various fundamental rights, and is in opposition to the interest of the parish and State. * * * * *

This is a controversy between a State and a citizen of another State.

Mr. Luling being a citizen of another State, and having no other than a property qualification, according to the spirit of article 121 of the constitution of this State, we do not think it is competent for the court to accept him as an adviser as to what is for the interest of the parish and State. As to Mr. Luling's occupation as a planter and taxpayer, and his relation to those with whom he barters or exchanges his merchandise by retail for labor, his claim for exemption from the payment of licenses is refuted by act No. 89 of this State, approved September 17, 1868.

The changes of their relations to society of those who, in 1866, were then termed freedmen, rendered the repeal of the act approved March 21, 1866, a necessary sequence, and unless those who were then simply freedmen, with no status in society, and who are now free and independent citizens, are again remanded back to a state simply exempt from sale, as involuntary laborers, by the legislative power, it seems there is no necessity for any nullification of the law approved March 21, 1868. That Mr. Luling disposes of his goods in small quantities, or by retail only, and at stated hours, is a matter of convenience for himself, and he is bound by no law in the matter so long as he pays his licenses; nor can he evade any law by establishing a custom of any sort in the matter. He can keep open an hour a day, or the whole time authorized by municipal regulations, as best suits himself; nor is he in any manner bound to sell to any one else except his laborers, and then only to the amount of their wages, so long as his regulations are in compliance with law, which makes no distinction or discrimination on account of race or color. Article 13, constitution of the State.

Mr. Luling in no sense bears the relation to his laborers as a father or husband does to his family, no more than a cotton planter, brickmaker, etc. As a general thing, all customers of retail stores are consumers, and whenever Mr. Luling passes an article over his counter to his laborer, at a fixed price, which has in advance been paid for in labor, he stands then in the same relation to his laborer, only perhaps better because he has his pay in advance, than any retail dealer in goods does to any of his customers. As to his selling at cost prices and advancing the welfare of the laborers, it is only necessary to remark that the law, the constitution and the great and grand principles upon which they are founded expect every person to take care of his own interest first in preference to that of others. Pope says:

"Self-love, the spring of motion, acts the soul,
Reason's, comparing balance, rules the whole—
That sees immediate good by present sense;
Reason, the future and the consequence."

While living and after death a grateful and generous people will ever cherish his memory for acts of kindness, but this court is not authorized to exempt him from the payment of his licenses, for his benevolent intentions and professions towards his laborers.

As to the tax collector's prying into Mr. Luling's business to see whether he keeps a store, and if so to compel him to pay his licenses, is no more meddling with his business than the inquiry of the assessor in regard to the amount and value of his real and personal property subject to taxation, so as to obtain equal and uniform taxation. As a good citizen, when interrogated in the matter, Mr. Luling is bound to answer correctly, or he is derelict in the duty he owes to the government. It is more beneficial to property holders and persons pursuing taxed occupations to furnish this information, than it is to the State, for this is necessary to secure uniform taxation. If this is termed interference, it is warranted by law, and whenever a warrant is issued upon probable cause, either in criminal or civil matters, the course is deemed neither oppressive nor unjust, nor is it in violation of any legal, constitutional or natural right; nor is the payment of licenses by Mr. Luling in opposition to any fundamental principle of our government. Taxation, without representation by the people, not the property holders alone or rulers, was the battle-cry in the thirteenth century against King John, which secured the "magna charta," and again repeated by the colonies in 1776.

The object of this mode is to make every citizen bear equally the burden of taxation. If there were no taxes to be collected, all could buy goods cheaper. The General Assembly may levy an income tax upon all persons pursuing any occupation, trade or calling; and all such persons shall obtain a license as provided by law. All tax on income shall be *pro rata* on the amount of income or business done. * * * Art. 118, constitution.

The effects of instruments are governed by the usages of the places where there are executed. (C. C. 10.) The words of a law are generally to be understood in the most usual signification, without attending so much to the niceties of grammar rules as to be general and popular in use of words. Occupation may mean that which engages the time and attention of a person, without any reference to the time being continuous. Hence the power of the General Assembly may, by the use of this word, be said to be unlimited, and it is limited only in a directory manner, by the use of the words *trade* or calling following the word occupation. Trade may, among other things, mean exchange of commodities, *i. e.*, everything bought and sold.

When the law is express no man or set of men can create a custom for their own benefit and convenience and give to that custom a force paramount to law. Other systems of jurisprudence than our own may be referred to for light, when the great and leading principles of equity are in question, in which our own is silent. But when our own code has furnished a rule it is imperative, even though it be shown to be defective. It is the occupation of distributing in various ways the necessities and luxuries required by the people of the State that the legislative power of the State, authorized by the constitution of this State and the United States, that is taxed for the support of the State and parochial governments, except those raised or manufactured, and which Mr. Luling is resisting on the plea of (recite the allegations of the petition.)

None of which reasons authorizes the tax collector or this court to exempt him from paying his license tax, but on the contrary the court believes that the law has been expressly framed and carefully worded, so as to compel him and all others, whatever other occupation, trade or profession they may pursue, to pay their licenses as retail merchants. Articles of clothing or other merchandise which he may buy, and sell exclusively to the freedmen or other employes, No. 123, approved March 21, 1866, that the selling or barter of liquor and merchandise to laborers, is not a part of the occupation of a sugar planter, is too apparent to be entitled to serious argument. The terms grocery, coffee-house, bar-room, grog shop, beer saloons, gardens, cabarets, merchants, store keepers, stores, commissary supplies, this suit seems to be asking of this court a violation of plain law under the plea of necessity. 1 An., 115.

Because Mr. Luling chooses to limit this taxed occupation so as to dispose of goods only to his laborers for their labor and limited to the amount of their labor, Mr. Luling seems to have conceived the notion that, if he finds it to be his interest to dispose of groceries and merchandise to only a class of people, and that it be in his interest to refuse to dispose of goods to another class, he is not liable to pay a license; then taxation for him is neither equal nor uniform, and the United States nor the laws of this State infer such exception only so far as relates to race or color. There must be manifest violation of the constitution, and without any doubt before it will be so declared. Must not upon slight implication a vague conjecture be, etc.

* * * * * *

From the allegation and evidence it would appear that Mr. Luling advocates a seigniorial system in his avocation as a sugar planter, so as to secure segregation. But the court does not in the least propose to interfere with Mr. Luling's belief, so long as he does not make the State and parish pay for his doctrines by relieving him from paying his legal contribution into the public coffers, under the plea of benefiting his laborers.

It is therefore ordered, adjudged and decreed that there be judgment in favor of defendant, dissolving the injunction issued by plaintiff, with costs, etc.

MUNICIPAL MATTERS.

NEEDY ORPHANS APPEAL TO THE PUBLIC—THE CASE OF MR. FRANK WHEATON.

Talk with the City Fathers About Administrator McCaffrey's Protest.

Col. Boylan appeared before the Mayor on Wednesday morning accompanied by two youths, who have been expelled from the St. Vincent's Home, on Bienville street, for conduct prejudicial to the good order of the institution and stealing provisions and wine from the store-room. The Mayor will probably send them to the House of Refuge after consultation with Administrator Diamond, who has charge of the institution.

Capt. Manning was also in the Mayor's office to report that the orphans of the St. Alphonsus Asylum, out on Washington street, about one hundred in number, were in a needy condition, all that they had in the shape of provisions and a part of their clothing

HAVING BEEN STOLEN

from the asylum during the night, nothing having been left to feed the children to-day. Capt. Manning says that the asylum has been robbed once or twice before, but, owing to its peculiar situation, and surrounded as it is by high weeds, the thieves have not been caught. He says he has with his men made a *battue* of the surrounding ground, but although he suspects a set of negroes in the neighborhood of being concerned in these robberies, he has been unable, as yet, to attach the guilt on any particular ones.

The attention of our merchants and citizens generally, is called to the condition of these orphans, who cannot even wait until to-morrow for the assistance they ask.

THE CASE OF MR. FRANK WHEATON.

We interviewed Mr. Frank Wheaton on Wednesday morning regarding the affidavit made against him on Tuesday by Mr. Frank Fisher. Mr. Wheaton says that Mr. Fisher has simply committed perjury, as he will prove in the examination of the case, and relates the affair as follows:

Mr. Wheaton, having been intrusted as expert with the investigation of the books of the old Metropolitan police, engaged Mr. Fisher to assist him, agreeing at the same time to give him (Mr. Fisher)

ONE-HALF

of whatever sum should be appropriated by the Council for the job. When the work was completed Mr. Wheaton waited on Mr. Brown, the Administrator of Accounts, and asked him to have the appropriations made in the name of Mr. Fisher, Mr. Fisher having promised him to transfer the amount to him (Mr. Wheaton), which was done, and the compensation for the entire work fixed at $300.

Subsequently Mr. Fisher did transfer his right to Mr. Wheaton in order that the latter should have it cashed and for the appropriation Mr. Wheaton obtained $285. Of that amount he paid Mr. Fisher $125 at the time, as Mr. Fisher acknowledges, after having previously advanced him $30, making a total of $155 paid to Mr. Fisher.

Mr. Wheaton adds that he not only did not keep any of the money for himself, but finds himself out of pocket to the tune of $75, he having paid to Mr. Wm. Meyers $100 for services as clerk, for which

HE PRODUCES A RECEIPT,

besides paying $55 to Messrs. Phelps, Thomas, Reynolds, McCann and others for night work on the books in sums ranging from $10 to $50.

Administrator Cavanac informs us besides, that the appropriation was made with the understanding that the amounts referred to above, advanced by Mr. Wheaton, were to be reimbursed to him and the balance was to be paid to Mr Fisher.

We had a talk yesterday with the Mayor and several of the Administrators on the protest of Administrator McCaffrey, presented to the Council on Tuesday, and were informed that the matter would receive their attention in due time. As far as we could learn the charges will be refuted, in some cases severely by comparison and otherwise.

We will endeavor to give in brief some of the answers touching the charges of the Administrator of Improvements.

Regarding the charge that the ordinance requiring the removal of whole blocks of rookeries and shanties on the levee has not been enforced, it is asserted that no such rookeries or fence now exist on the levee except two or three small peanut stands, occupied by poor women who carry on their small trade with free permits from the Mayor.

Regarding the building on the levee opposite the Vegetable Market,

THE MAYOR SPEAKS

as follows: The building, which is on the river's edge, belongs to the city, and was erected several years ago. Before the ordinance was passed it was claimed that Mr. Lamia paid a rental to the city for its use and a liquor license besides, amounting to several hundred dollars. That the building was, besides, very useful as a shelter to the longshoremen and the people who traffic in large numbers of luggers and small boats landing near the building.

Notwithstanding these considerations he signed the ordinance, and believing at the time that the building might be used for a police station, instructed the surveyor to examine its condition. The report of the surveyor was that it could not be moved to the head of Canal street. Whereupon, the Mayor, not knowing what to do with it, tolerated Mr. Lamia in its occupation until an opportunity presented itself to utilize it.

Then comes the charge that

THE CITY WORKHOUSE

is still in the keeping of the Administrator of Police and not under the control of the Administrator of Waterworks and Public Buildings, according to the ordinance abolishing the Workhouse. This charge is met as follows:

The buildings are no longer used as a workhouse, although it is occupied by four men under the control of the Administrator of Police, two as day and night watchmen and a carpenter and a blacksmith. That it is used as stables for the charity and police wagons and horses, and the manufacture of coffins for the indigent dead. That after the passage of the ordinance abolishing the Workhouse, Mr. McCaffrey himself voted for the confirmation of the employes named above. That Mr. Edwards, who had reported in favor of abolishing the Workhouse, voted against the ordinance because it contained a clause putting the Workhouse in

THIS PECULIAR MANNER

under his control. That at all events the city charter puts all public buildings under the supervision of Mr. Edwards as Administrator of Public Buildings.

Regarding the wharf ordinance, it is asserted that nobody understands it better than Mr. McCaffrey, who, by the city charter, is made the general superintendent of the construction of and the repairs to the wharves. That the appointment of Gen. A. G. Blanchard to represent him, Mr. McCaffrey, in superintending the work, was superfluous and a piece of extravagance, since there is

A FIT AND COMPETENT

official, in the person of Deputy Surveyor L. H. Pilie, already appointed to inspect the work on the wharves.

As to the charge of buying flour in quantities exceeding $500 in value, it is answered that the flour is bought only in small quantities, the article being a perishable one, and that the figures of Mr. McCaffrey only show what is paid monthly for flour. It is further said that at all events it will compare favorably with his persistency in digging out the Toulouse street canal at a cost of fourteen or fifteen hundred dollars, in direct violation with the contract system, there being particularly no doubt when the work was begun that it would cost over five hundred dollars.

And many other things are said which we do not publish from want of sufficient data at present; but, as we have said on

A PREVIOUS OCCASION,

the indications are that matters will grow livelier every day at the City Hall, and if there is no bombshell to burst—well, we shall have been disappointed.

THE COURTS.

United States District Court.

Suit has been entered by the government against J. H. Lynch and P. O. Peyroux on an import bond.

Third District Court.

In the case of John McCaffrey, Administrator, vs. Chas. Cavanac, Administrator, defendant yesterday filed a motion to dissolve the injunctions obtained by the plaintiff on the following grounds, viz:

1. That no legal cause or right thereto has been set out by plaintiff, and that the restraining order herein issued is contrary to the laws composing the city charter and the general laws of the State, and ordinance of the City Council No. —passed.

2. That the actions and duties of the defendant assigned and determined by said ordinance No. —, or the statutes cannot be obstructed or restrained by this honorable court, which is bound to execute said ordinance, and cannot prevent the enforcement of the legislation of the City Council.

3. That the injunction should have been taken against the city of New Orleans, the execution of the laws of which are here sought to be perpetually restrained and of which corporation mover is only an officer subject to the control of the general council.

4. That the wrongful acts of Administrators as against each other are punishable by impeachment before the Council, which is the only remedy given, and not such as has herein been resorted to.

Judge Monroe issued an order commanding John McCaffrey, Administrator of Improvements, to show cause on the 8th day of September, 1877, at 11 a. m., why the injunction herein issued should not be dissolved, reserving to mover his right and the city of New Orleans its right for damages and costs and for general relief.

Fourth District Court.

Alfred Shaw has filed suit in this court against the Home Missionary Society for $1300 on several mortgage notes.

Sixth District Court.

Application on the part of E. Petitpain for a habeas corpus, accused of being accessory with White of the killing of Carter, was filed before the Sixth District Court and was fixed for trial at noon.

The Storm.

During the heavy storm that prevailed yesterday between 12 and 2 o'clock, the Ocean Dry Dock, with the steamer Texas on the outside, was blown from their moorings and drifted outside of the Marine Dry Dock. They were afterwards towed back to their moorings and made fast. The only damage done was the breaking of the steamer Texas' stage.

ACCIDENT NO. 2

was the tearing up of a pile in the bank opposite Mahoney's boat house, which struck a horse that was standing near and seriously injured its left shoulder.

**Academy of