The Sun.

It Shines for All.

TUESDAY, JANUARY 16, 1872.

Amusements To-day.

Booth's Theatre—Julius Cæsar.
Bowery Theatre—Waifs of New York.
Bryant's Opera House—Gilmore's Band.
5th Avenue Theatre—Brown.
Grand Opera House—No Thoroughfare.
Lina Edwin's Theatre—Opera Bouffe, Girls Aloud.
Niblo's Garden—The Black Crook.
New York Circus—14th st., opposite Academy of Music.
Olympic Theatre—Hoopty Doopty.
Pan Francisco Minstrels—585 Broadway.
St. James Theatre—Menaka.
St. Peter's Hall—Lecture by The Pat Commission.
Tony Pastor's Opera House—The Sleep Walker's Dream. Matinee.
Theatre Comique—The White Crook.
Union Square Theatre—Variety Company.
Wallack's Theatre—John Gilpin.
Wood's Museum—Theatre closed.

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Daily, per year, to mail subscribers,	$6 00
Daily, per week, per year,	2 00
Ten copies to one address,	18 00
Twenty copies to one address,	35 00
Fifty copies to one address,	80 00
Weekly, per year,	1 00
Twenty copies to one address,	15 00
Fifty copies to one address,	37 50

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NATIONAL REFORM TICKET.

For President:
LYMAN TRUMBULL,
OF ILLINOIS.

For Vice President:
SAMUEL J. TILDEN,
OF NEW YORK.

Was Grant in the Louisiana Conspiracy?

The Administration journals eulogize the conduct of Gen. GRANT in regard to the Louisiana difficulties, and think him worthy of the highest praise because he has thus far refrained from proclaiming martial law in that State. But we think well-informed and impartial observers of the extraordinary and alarming occurrences in New Orleans will bestow severe censure rather than any degree of approval upon the course of the President.

The mere fact that intelligent citizens here in the North should for a moment debate the propriety of a proclamation of martial law by the President in the chief Southern city of the Union on the request of its Mayor, for no other reason than that the President's office-holders had fomented a riot in that city, and were using the Federal power to subvert the State Government while it was successfully dealing with the rioters, proves how loosely some of our people have learned to construe the Constitution, and how ready they are to bestow arbitrary authority upon one who has patronage to reward supple servitors. It marks the wide departure from the paths of the Fathers, that members of Congress and managers of leading journals talk as lightly of the subversion of a State Government by the bayonets of the regular army, as they would of the summoning of a squad of police to stop a fist fight in a liquor saloon.

And worse than this in the Louisiana case—if worse be possible—it was proposed by the conspirators to bring the State Government into subserviency to a military dictatorship by a perversion of the Ku-Klux law, an act which, to speak mildly, is replete with provisions of doubtful constitutionality; and this too because these conspirators and their master in the White House suspected that the chief men in the State Government were hostile, not to the National Government, but to Gen. GRANT's renomination to the Presidency!

Many of the supporters of the Administration, either directly or implicitly, admit that there was a conspiracy to stir up such a condition of affairs in Louisiana as would serve to excuse the intervention of the military arm, and compel the abdication of WARMOTH and his friends; but they vehemently insist that Gen. GRANT was not a party to the plot and did not approve of it.

Not so fast, gentlemen. The active agents in this conspiracy are CASEY, the Collector of the Port of New Orleans; PACKARD, the Marshal of the District; and CARTER, the recent Speaker of the Louisiana House of Representatives. The two former are the very men who, in August last, devised the plan by which they drove from the Republican State Convention, with marshals' batons, infantry bayonets, and Gatling guns, a large body of the regular delegates, because they were suspected of hostility to GRANT's renomination. Then as now, CARTER was the convenient tool of CASEY and PACKARD.

A strong remonstrance against this outrage was then made to GRANT by the most influential members of the Republican party of Louisiana. They demanded the removal of CASEY and PACKARD, and assured GRANT that on the assembling of the Legislature CARTER would be voted out of the Speaker's chair. Did GRANT remove or even rebuke CASEY and PACKARD? Not at all; they had served him too well for that. He kept them in power and gave them renewed assurances of his confidence, for he wanted to use them in consummating the plans initiated in August.

Early in December, in a conversation with a State Senator, whose vote in the choice of a Lieutenant-Governor he was trying to influence, PACKARD distinctly foreshadowed the events which have since occurred, and among other things, said that martial law would be declared soon after the assembling of the Legislature. Now, CASEY and PACKARD have conferred with GRANT this past fall about affairs in Louisiana—CASEY repeatedly. Is there a simpleton so big as to believe that CASEY and PACKARD, under the inspiration of those conferences, have gone counter to GRANT's wishes while pushing CARTER forward to break up the lower House of the Legislature by running off to a tavern with a following of the members, and by sailing a revenue cutter up and down the Mississippi with a sufficient number of Senators on board to prevent a quorum in that body, and by stirring up the Thugs of New Orleans to violence and bloodshed, thus affording a pretext for proclaiming martial law, breaking down the WARMOTH Administration, and securing a delegation to the Philadelphia Convention favorable to GRANT's renomination?

But, say GRANT's apologists, he has not declared martial law. Certainly he has not; and the simple reason is, that the debate on Senator TRUMBULL's resolution threw a bombshell into the White House, which made GRANT pause, and so he leaves CASEY, PACKARD, and CARTER in the lurch.

If Gen. GRANT wishes to convince the more candid of his own friends that he was not cognizant of the perilous plans which CASEY and PACKARD have been working out in New Orleans during the past two weeks, and which have carried Louisiana to the verge of civil war, let him promptly remove them from office. This he must do as the first step toward absolving himself from the charge of participation in their high crimes and misdemeanors.

Investigating Grantism in Georgia.

Two committees appointed by the Georgia Legislature to investigate the affairs of the Western and Atlantic Railroad are now holding daily sessions in Atlanta. One of these is looking into the management of the road, and searching out the details of the robberies committed under the management of BULLOCK and BLODGETT; the other is investigating the circumstances attending the lease of the road to a Ring of which Secretary DELANO and Senator CAMERON are the most prominent members.

This lease was awarded to the DELANO-CAMERON Ring for $25,000 per month, when another company had offered $36,500 per month for the same privileges. It appears that BULLOCK alleges that he was not satisfied with the security offered by the competing company; but on their part the latter say that they were ready to give a bond worth $8,000,000 for the faithful fulfilment of their contract, while the security given by the Ring upon which the contract of lease was awarded is really not binding upon the parties, and therefore is worthless.

The reports of these committees when they shall be published will be likely to place two very prominent supporters of the Administration in an exceedingly unpleasant predicament.

The Reform of Our Tax System.

It is greatly to be hoped that something will be done at this session of the Legislature to reform the tax system of this State in accordance with the recommendations of the Governor's message. It is notorious that at present many persons who should contribute to the public revenue escape doing so altogether, while a correspondingly disproportionate amount is exacted from many who ought to be wholly or partially exempt. The great bulk of taxation practically rests upon real estate, while the attempt to lay it upon personal property deters numbers of wealthy men from residing within the State, and oftentimes impels them to keep their capital away from it also.

The Commissioners appointed by the Governor, under the provisions of a joint resolution of the Legislature to investigate this subject, united last spring upon the following basis of reform, which the Governor quotes with approval:

"*First.* To tax real estate in like manner as under existing laws; provisions for enforcing valuation according to a common and well defined but moderate standard, being at the same time prescribed.

"*Second.* To tax moneyed corporations of the State in conformity with existing laws.

"*Third.* All experience, and especially the experience of New York, shows that the attempt to tax, directly or in any other form, such a class of property as under the two before enumerated classes, affords little revenue; it fails in execution, and is certain to yield less of revenue in the future than in the past; and moreover, it discriminates against the industry of New York in comparison with other States. The Commissioners propose, as a substitute and equivalent for all such taxes, the following, to tax the occupier, be he owner or tenant, of any and every building used as a dwelling, or for any other purpose, on a valuation of three times the rental or rental value of the premises occupied; but not including under such assessment any land except such as the building shall stand on, or be occupied for access thereto.

"All property not embraced under one of these provisions, as above stated, is to be exempt from taxation."

The first and the second of these propositions so fall in with prevailing ideas that they will probably meet with no objection. The third will, however, excite opposition. It aims to bring into the category of taxpayers a large class of persons who, enjoying comfortable incomes from professions or occupations in which no capital of their own is invested, have hitherto paid nothing in the shape of taxes. These will resist the attempt to make the rental value of the houses they live in and the stores they occupy the standard of their assessable property.

Nevertheless, considering the matter impartially, it is difficult to see why the mere fact that a man who enjoys a large income should escape paying his share of the expenses of a government, the benefits of which he daily enjoys, merely because he owns neither real nor personal property. Why should a physician, a lawyer, a clerk, or a laboring man even, for whom our streets are lighted and swept, our police and courts maintained, and the whole machinery of the social system kept in repair and operation, contribute nothing toward the cost of these luxuries? As it is now, they enjoy them gratuitously, and allow their less fortunate fellow citizens to be saddled with the whole burden. It is said, indeed, that these people pay their share of taxes in their rent, and in the price of the commodities they consume in their daily life. To a certain extent this may be true, but after all, the amount thus obtained represents but an inappreciable part of what should be paid. Rents are fixed without regard to the rise and fall of taxes. A house or a store commands its price with reference to its advantages as a place of residence or of business, and not to its assessed value. The great fact is indisputable, that citizens whose incomes are derived from investments are taxed heavily, while those whose incomes are obtained from their business are exempt. This is the inequality complained of, and which, it seems to us, should be redressed.

On the other hand it is clearly impolitic, if not unjust, to tax to its full amount the personal property of residents within the State, without reference to the mode of its investment. It is for the interest of all classes that wealthy people from every part of the country should come here and live, without being deterred by the fear of excessive taxation on their property. They would willingly bear the amount proposed by the Governor, but under our present system they go elsewhere, and thus their expenditures are lost to our mechanics and shopkeepers. In the same way the tax on bonds and mortgages prevents many an honest and industrious builder from putting up buildings on lots now vacant, because no one will run the risk of having to pay two per cent. in taxes out of the seven per cent. interest which the law allows. Rents are thus kept up, the population of the State diminished, and great injury caused to its prosperity. Some reform is needed, and should be speedily made.

How the Civil Service is Reformed in Chicago.

The office of Collector of the Port of Chicago Gen. GRANT has filled by the appointment of one JAMES E. MCLEAN. This appointment was an astonisher to the people of Chicago, and especially to the Republicans. They had never known anything of MCLEAN, except that he was a quiet man, engaged in tanning and leather selling; and yet here he was taken all of a sudden and put into the most lucrative and important Federal office in Chicago. However, inquiry revealed a reason for this unexpected appointment. It appears that MCLEAN is a partner in business with ORVIL L. GRANT, the President's brother; and it is also well established that this appointment was secured by the President's brother for MCLEAN on the distinct understanding that the income of the office was to be divided between them. This was the reason, and the only reason, for MCLEAN's appointment. And what does the *New York Times* think of it? Is it a decent and creditable thing? Is it right and laudable for the President to appoint men to important and influential offices simply and solely because they agree to divide their official receipts with his brothers? What is the opinion of the civil service reformers on this subject? It would be interesting to hear from some of them. Do they regard the arrangement as in the interest of public virtue? and does it convince them more than ever that President GRANT is a zealous friend to the reform of the civil service?

The Government is about to spend several millions of dollars in Chicago in the erection of a new Custom House and Post Office in the place of those destroyed by the fire. This vast expenditure will pass through the hands of JAMES E. MCLEAN, and with all the contracts to be given out both he and Mr. ORVIL L. GRANT, the President's brother, will have something to do. They will doubtless prove a rich thing, both for MCLEAN and GRANT; but what will the people of the country think of it all? And is it a sort of thing that they will wish to perpetuate and extend by reelecting Gen. GRANT?

A Cheap and Effective Way to Make War.

We could beat Spain in a war without firing a cannon.

The Spaniards of the island of Cuba are entirely dependent upon this country for the primary necessaries of life. They draw from our markets their supplies of flour, which they receive by way of Spain, rice, bread, salt beef and pork, lard, and even grain and hay for their horses. By cutting off these supplies Havana could be starved into surrender in a fortnight.

The talk about Spanish men-of-war blockading our ports and shelling our cities is absurd. Spain could not get a ton of coal if we starved out Havana.

These remarks are addressed to those who are and who really have been alarmed by the terrible bugaboo of a war with Spain.

We have received a note from Mr. HENRY CLEWS, in which he denies the charges made by Dr. ANGELL, the Treasurer of Georgia, against him in connection with his transactions in Georgia bonds. Mr. CLEWS says that so far from being in complicity with any officers of the State, constant solicitation and official representations of the correctness and legality of all measures, from the highest authority, were necessary to induce the continuance of his cooperation in behalf of the commonwealth. He further says that the assurances respecting the validity of the State bonds furnished him at various times by the Governor, Comptroller-General, Secretary of State, Chief Justice, and Attorney-General of Georgia were confirmed by the opinions of eminent legal counsel in this city. The controversy seems likely to be a protracted one.

The Hartford *Courant* pronounces the Washington Treaty one of the chief and most honorable measures of GRANT's administration. We conclude, therefore, that the *Courant* fully understands the subject, and as we have vainly endeavored to procure some information concerning it from other quarters, we appeal to the *Courant* to make a doubtful point in this treaty clear and intelligible. We refer to that clause which declares in effect that our civil war terminated on the 9th of April, 1865, the day after Lee's surrender. It is notorious that the war continued long after that date, and that a vast amount of property belonging to British subjects was destroyed in warlike operations by our troops in the rebel States subsequent to the day when, according to the treaty, the rebellion was closed. As long as the rebellion lasted such destruction of property was one of its incidents, and no British subject living in any one of the rebel States could bring against the United States Government any claim for damages on account of such losses. But as soon as the rebellion is terminated and the normal condition of things restored, the United States becomes responsible to any such British subject for the destruction of his property by its forces. These facts render that clause of the treaty which fixes the close of the rebellion on the 9th of April exceedingly interesting, not to say suspicious; and if the *Courant* can remove the doubts and anxiety which exist upon this subject, it will render an important service to the party and the officials who made the treaty and are responsible for it.

The Chicago *Republican*, under its new administration, goes the whole hog for GRANT, but in so doing makes a very damaging attack upon him. It says that in the New York Custom House investigation there is not "a title of evidence to connect Gen. GRANT in any manner with these frauds and irregularities." This is the *Republican's* way of pronouncing Gen. GRANT a great fool.

The new liquor law just passed by the Illinois Legislature makes both the sellers of intoxicating liquors and their landlords liable for the support of persons who become intoxicated by liquors purchased on their premises, and for any damages occasioned by such intoxication to husbands, wives, children, parents, guardians, employers, or other persons. Every liquor seller must be licensed, and to obtain a license must give a bond to the amount of $3,000, with at least two good and sufficient securities, who shall be freeholders, conditioned that they will pay all damages to any person or persons which may be inflicted upon them, either in person or property, or means of support, by reason of so obtaining a license, and selling or giving away intoxicating liquors; and such bond may be sued and recovered upon for the use of any person or persons entitled thereto. The law also makes it a criminal offence for any person to sell intoxicating liquors to any person in the habit of becoming intoxicated, after being so notified by his wife, children, or any of his relatives. It also makes it a criminal offence for any person to sell intoxicating liquors to any person under twenty-one years of age, without the written order of his parent or guardian. It also makes it a criminal offence for any person to sell intoxicating liquors to any person to be drunk or to carry away. It also makes it a criminal offence for any person to sell intoxicating liquors to any person in the habit of using them to the injury of his health or morals, after being so notified by his parents, guardian, or any of his relatives. It also makes it a criminal offence for any person to sell intoxicating liquors to any person to be used in any game of chance. It also makes it a criminal offence for any person to sell intoxicating liquors to any person in the habit of gaming, after being so notified by his parents, guardian, or any of his relatives. It also makes it a criminal offence for any person to sell intoxicating liquors to any person to be used in any game of chance. It also makes it a criminal offence for any person to sell intoxicating liquors to any person in the habit of using them to the injury of his health or morals