THE MEMPHIS DAILY APPEAL.

BY M'CLANAHAN & DILL. MEMPHIS, WEDNESDAY, SEPTEMBER 11, 1861. VOL. XII—NO. 208.

Daily Appeal.

THE WAR TAX.

An Act to authorize the issue of Treasury notes, and to provide a war tax for their redemption.

SEC. 1. *The Congress of the Confederate States do enact*, That the Secretary of the Treasury be, and he is hereby authorized, from time to time, as the public necessities may require, to issue Treasury notes payable to bearer at the expiration of six months after the ratification of a treaty of peace between the Confederate States and the United States, the said notes to be any denomination not less than five dollars, and to be redeemable at pleasure, until the same are payable; but the whole issue, outstanding at any time, including the amount issued under former acts, shall not exceed one hundred millions of dollars; the said notes shall be receivable in payment of the War tax hereinafter provided, and of all other public dues except the export duty on cotton, and shall also be received in payment of the subscriptions of the net proceeds of sales of raw produce and manufactured articles.

SEC. 2. That for the purpose of funding the said notes, and of making exchange for the proceeds of the sale of raw produce and manufactured articles, or for the purchase of specie or military stores, the Secretary of the Treasury, with the assent of the President, is authorized to issue bonds, payable not more than twenty years after date, bearing a rate of interest not exceeding eight per centum per annum, until they become payable, the interest to be paid semi-annually on the said bonds not to exceed, in the whole, one hundred millions of dollars, and to be deemed a subsidiary for thirty millions of the bonds authorized to be issued by the act approved May 16, 1861; and this act is to be deemed a revocation of the authority to issue the said thirty millions. The said bonds shall not be issued in less sums than one hundred dollars, nor in fractional parts of a hundred; except when the subscription is less than one hundred dollars, the said bonds may be issued in sums of fifty dollars. They may be sold for specie, military and naval stores, or for the proceeds of raw produce and manufactured articles, in the same manner as is provided by the act aforesaid; and, whenever subscriptions of the same have been, or shall be made, payable at a particular date, the Secretary of the Treasury shall have power to extend the time of sales until such date after the raising of the blockade, as he shall see fit to indicate.

SEC. 3. The holders of the said Treasury notes may, at any time, demand in exchange for them, bonds of the Confederate States, according to such regulations as may be made by the Secretary of the Treasury. But whenever the Secretary of the Treasury shall advertise that he will pay the principal or any portion of the said Treasury notes, then the privilege of funding as to such notes shall cease, unless there shall be a failure to pay the same in specie on presentation.

SEC. 4. That, for the special purpose of paying the principal and interest of the public debt, and of supporting the government, a war tax shall be assessed and levied of fifty cents upon each one hundred dollars in value, of the following property in the Confederate States, namely: Real estate of all kind, slaves, merchandise, bank stocks, railroad and other corporation stock; money at interest, or invested by individuals in the purchase of bills, notes and other securities for money, except the bonds of the Confederate States of America, and cash on hand, or on deposit in bank or elsewhere; gold watches, gold and silver plate, pianos and pleasure carriages: *Provided*, however, that where the taxable property herein above enumerated, of any head of a family, is of value less than $500, such taxable property shall be exempt from taxation under this act: *and provided further*, that the property of colleges, schools and of charitable or religious corporations or associations actually used for the purposes for which such colleges, schools, corporations or associations, were created, shall be exempt from taxation under this act; and *provided further*, that all public lands and all property owned by a State for public purposes be exempt from taxation.

SEC. 5. That, for the purpose of ascertaining all property included in the above classes and the value thereof, and the person chargeable with the tax, each State shall constitute a tax district, over which shall be appointed one chief collector, who shall be charged with the duty of dividing the State into a convenient number of collection districts, subject to the revisal of the Secretary of the Treasury. The said collector shall be appointed by the President, and shall hold his office for one year, and receive a salary of $2000. He shall give bond with sureties to discharge the duties of his office, in such amount as may be prescribed by the Secretary of the Treasury, and shall take oath faithfully to discharge the duties of his office, and to support and defend the Constitution. The said chief collector shall, with the approbation of the Secretary of the Treasury, appoint a tax collector for each collection district, whose duty it shall be to cause an assessment to be made on or before the first day of November next, of all taxable property in his district, including in each of the above mentioned classes of property, and the persons then owning or in possession thereof; and in order thereto, the said tax collectors may appoint assessors, who shall proceed through every part of their respective districts, and, after public notice, shall require all persons owning, possessing, or having the care and management of any property liable to the tax aforesaid, to deliver written lists of the same, which shall be made in such manner as may be required by the chief collector, and as far as practicable, conformable to those which may be required for the same purpose under the authority of the respective States; and the said assessors are authorized to enter into and upon all and singular the premises for the purpose required by this act.

SEC. 6. If any person shall not be prepared to exhibit a written list when required, and shall consent to disclose the particulars of taxable property owned or possessed by him, or under his care or management, then it shall be the duty of the officer to make the list, which being distinctly read and consented to, shall be received as the list of such person.

SEC. 7. That, if any person shall deliver or disclose to any collector or assessor, appointed in pursuance to this act, and requiring a list, as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation, or enumeration hereby intended to be made, such person, so offending, shall be fined in a sum not exceeding five hundred dollars, to be recovered in any court of competent jurisdiction.

SEC. 8. Any person who shall fail to deliver to the collector or assessor a list of his taxable property, at the time prescribed by him, shall be liable to a double tax upon all his taxable property; the same to be assessed by the collector or assessor, and to be collected in the same manner and by the same process as is herein provided as to the single tax.

SEC. 9. The lists shall be made in reference to the value and situation of the property, on the 1st day of October next, and shall be made out, completed, and be delivered into the hands of each of the tax collectors on the first day of December next; and upon the receipts thereof, each tax collector may, for twenty-one days next ensuing the said first of December, hear and determine all appeals from the said assessments, as well as applications for the reduction of a double tax, when such tax may have been incurred to a single tax, which determination shall be final.

SEC. 10. The several tax collectors shall, on or before the first day of February ensuing, furnish to the chief collector of the State in which his district is situated, a correct and accurate list of all the assessments made upon each person in his district, and of the amount of tax to be paid by such persons, specifying each object of taxation; and the said chief collector shall collate the same in proper form, and forward the collated list to the Secretary of the Treasury.

SEC. 11. The said several collectors shall, on the first day of May next, proceed to collect from every person liable for the said tax, the amounts severally due and owing, and shall previously give notice for twenty days in one newspaper, if any be published in his district, and by notification in at least three public places in each township, ward or precinct within his district, of the time and place at which he will receive the said tax; and on failure to pay the same, it shall be the duty of the collector, within twenty days after the first day of May aforesaid, by himself or his deputies, to proceed to collect the said taxes by distress sale of goods, chattels, or effects of the persons delinquent. And in case of such distress, it shall be the duty of the officer charged with the collection, to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distress, shall be left with the owner or possessor of such goods, chattels or effects, or at his or her dwelling, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly advertised or posted up at two public places nearest to the residence of the person whose property shall be distrained, or at the court house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for the sale not more than five miles distant from the place of making such distress: *Provided*, That in any case of distress, for the payment of the taxes aforesaid, the goods, chattles or effects so distrained, shall and may be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof, shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattles or effects so distrained, as may be allowed in like cases by the laws or practice of the State wherein the distress shall have been made; but in case of non-payment or tender as aforesaid, the said officers shall proceed to sell the said goods, chattels or effects, at public auction, and shall and may retain from the proceeds of such sale, the amount demandable for the use of the Confederate States, with the necessary and reasonable expenses of distress and sale, and a commission of five per centum thereon for his own use, rendering the surplus, if any there be, to the person whose goods, chattels or effects, shall have been distrained. *Provided*, That it shall not be lawful to make distress of the tools or implements of a trade or profession, beasts of the plow and farming utensils necessary for cultivation of improved lands, farms, or such household furniture or apparel as may be necessary for a family.

SEC. 12. That if the tax assessed on any real estate shall remain unpaid on the first day of June next, the tax collector of the district wherein the same is situated, shall, on the first Monday in July thereafter, proceed to sell the same, or a sufficiency thereof, at public outcry, to the highest bidder, together with twenty per centum on the amount of said taxes and costs of sale—said sale to be at the courthouse door of the county or parish wherein said real estate is situated; and if there shall be more than one county or parish in a district, the said tax collector is authorized to appoint deputies to make such sales in the name as he cannot attend in himself; and for all lands so sold by said deputies, the deeds as hereinafter provided for shall be executed by said collector, and such sales on place shall be valid, whether the real estate so sold shall be assessed in the name of the true owner or not. But in all cases where the property shall not be divisible so as to enable the collector, by a sale of part thereof, to raise the whole amount of the tax, with all costs, charges and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges and commissions, shall be paid to the owner of the property or his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the Confederate States, to be there held for the use of the owner or his legal representatives until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasurer, cause the same to be paid to the applicant. And if the property offered for sale as aforesaid cannot be sold for the amount of the tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the Confederate States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, before the same shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an additional ten per centum on the same, in the payment of which the sale of the said property shall not take place: *Provided, also*, That the owners, their heirs, executors or administrators, or any person on their behalf shall have liberty to redeem any lands and other real property sold as aforesaid, within two years from the time of sale, upon payment to the collectors for the use of the purchaser, his heirs or assignees, of the amount paid by such purchaser, with interest for the same at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale until the time of redemption shall have expired: *Provided further*, That where the owner of any land or other real property sold for taxes under the provisions of this act shall be in the military service of the Confederate States before and at the time said sale shall have been made, the said owner shall have the privilege of redeeming the said property at any time within two years after the close of his term of service. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying charges. And in every case of the sale of real estate which shall be made under the authority of this act for the assessment and collection of direct taxes, by the collectors or marshals respectively, or their lawful deputies respectively, or by any other person or persons, the deeds for the estate so sold shall be prepared, made, executed, and approved or acknowledged at the time and times prescribed in this act by the collectors respectively within whose collection districts such real estate shall be situated, or in case of their death or removal from office, by their successors, on payment of the purchase money, or producing a receipt therefor if already paid, in such form of law as shall be authorized and required by the laws of the Confederate States, or by the law of the State in which such real estate lies, for making, executing, proving and acknowledging deeds of bargain and sale, or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved and acknowledged, the purchaser or grantee shall pay to the collector the sum of five dollars for the use of the collector, marshal, or other person offering the sale of the real estate thereby conveyed. The commissions hereinafter allowed to each collector or shall be in full satisfaction of all services rendered by them. The assessors appointed under them shall be entitled to three dollars for every day employed in making lists and assessments under this act, the number of days being certified by the collector, and approved by the chief collector of the State; and also five dollars for every hundred taxable persons contained in the lists as completed by him and delivered to the collector; *Provided*, that when the owner of any real estate is unknown, or is a non-resident of the State, or tax district, wherein the same is situated, and has no agent resident in said district, the assessor shall himself make out a list of such real estate for assessment.

SEC. 13. Separate accounts shall be kept at the Treasury of all moneys received from each of the respective States, and the chief collector shall procure from each tax collec or such details as to the tax, and shall classify the same in such manner as the Secretary of the Treasury shall direct, and so as to provide full information as to each subject of taxation.

SEC. 14. Each collector shall be charged with an interest of five per cent. per month for all moneys retained in his possession beyond the time at which he is required to pay over the same by law, or by the regulations established by the Secretary of the Treasury.

SEC. 15. Each collector, before entering upon the duties of his office, shall give bond in such sum as shall be prescribed by the Secretary of the Treasury, with sufficient sureties, and shall take an oath faithfully to execute the duties of his office, and that he will support and defend the Constitution of the Confederate States.

SEC. 16. Upon receiving the tax due by each person, the collector shall sign two receipts in duplicate, one whereof shall be delivered to the person paying the same, and the other shall be forwarded to the chief collector of that State. The money collected during each month, or during any shorter period which may be designated by the Secretary of the Treasury, shall be also immediately forwarded to said chief collector, and by him be disposed of according to the direction of the Secretary of the Treasury, and the said chief collector shall report the same immediately to the Secretary of the Treasury, and the said chief collector shall report the same immediately to the Secretary of the Treasury, and shall furnish him with a list specifying the names and amounts of each of the receipts which shall have been forwarded to him as aforesaid, by the district collectors.

SEC. 17. The taxes assessed on each person shall be a statutory lien for one year upon all the property of that person, in reference to any other lien; the said lien to take date from the first day of October, to which the valuation has relation, and the lands and other property of any collector shall be bound by statutory lien for five years, for all moneys received by him for taxes; the date of such lien to commence from the time of his receiving the money.

SEC. 18. The compensation of the tax collectors shall be 5 per cent. on the first $10,000 received, and 2½ per cent. on all sums beyond that amount, until the compensation shall reach $800; beyond which no further compensation shall be paid.

SEC. 19. The Secretary of the Treasury is authorized to establish regulations suitable and proper to carry this act into effect; which regulations shall be binding on all officers; the said Secretary may also frame instructions as to all details which shall be obligatory upon all parties embraced within the proportions of this act. He may also correct all errors in assessments, valuations, and tax lists, or in the collection thereof, in such form and upon such evidence as the said Secretary may approve.

SEC. 20. Corporations are intended to be embraced under the word "persons," used in this act; and whenever the capital stock of any corporation is returned by the corporation itself, and the tax paid, the stock in the hands of individuals shall be exempt from tax, and also all the real estate owned by the corporations shall be returned and the tax paid by the corporations themselves, and not by the individual stockholders. The term "merchandise," is designed to embrace all goods, wares, and merchandise held for sale, except the agricultural products of the country. Money at interest, is intended to include the principal sum of all money belonging to any person other than a bank, upon which interest is paid by the debtor, as the same stands on the first day of October. The term cattle, horses, and mules, is intended to include all such animals as are raised for sale, and not such as are raised merely for food and work on the plantation or farm where they are held. The term real estate, is intended to include all lands appertaining thereto, and all interests growing therefrom, including ferries, bridges, mines, and the like, and in all cases the actual marketable value of property is to be assessed.

SEC. 21. If any person shall at any time during the existence of the present war between the Confederate States and the United States, or within one year after the ratification of a treaty of peace between them, falsely make, forge or counterfeit, or cause, or procure to be falsely made, forged or counterfeited, or willingly aid or assist in falsely making, forging or counterfeiting any note in imitation of, or purporting to be a treasury note of the Confederate States; or shall falsely alter or cause, or procure to be falsely altered, or willingly aid or assist in falsely altering any treasury note of the Confederate States; or shall pass, utter, or publish, or attempt to pass, utter or publish, as true, any false, forged or counterfeited note purporting to be a treasury note of the Confederate States, knowing the same to be falsely forged or counterfeited, or shall pass, utter or publish, as true, any falsely altered treasury note of the Confederate States, knowing the same to be falsely altered, or shall conspire or attempt to conspire with another to pass, utter or publish, or attempt to pass, utter or publish as true, any falsely forged or counterfeited, or any falsely altered treasury note of the Confederate States, knowing the same to be falsely forged or counterfeited, or falsely altered; every such person shall be deemed and adjudged guilty of felony, and being thereof convicted by due course o. law, shall suffer death.

SEC. 22. If any person shall, at any time, falsely make, forge or counterfeit, or cause or procure to be falsely made, forged or counterfeited, or willingly aid or assist in falsely making, forging or counterfeiting, any bond or coupon, in imitation of, or purporting to be a bond or coupon of the Confederate States, or shall falsely alter, or cause or procure to be falsely altered, or willingly aid or assist in falsely altering any bond or coupon of the Confederate States; or shall pass, utter or publish, as true, any false, forged or counterfeited bond, purporting to be a bond of the Confederate States, knowing the same to be falsely forged or counterfeited; or shall pass, utter or publish, or attempt to pass utter or publish, as true, any falsely altered bond or coupon of the Confederate States, knowing the same to be falsely altered; or shall conspire, or attempt to conspire, with another to pass, utter or publish, or attempt to pass, utter or publish, as true, any false, forged or counterfeited bond or coupon, purporting to be a bond of the Confederate States, or any falsely altered bond or coupon of the Confederate States, knowing the same to be falsely forged or counterfeited, or falsely altered, every such person shall be deemed and adjudged guilty of felony, and, being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept at hard labor for a term of not less than five years, nor more than ten years, and fined in a sum not exceeding five thousand dollars.

SEC. 23. If any person shall make or engrave, or cause or procure to be made or engraved, or shall have in his custody or possession any metallic plate engraved after the similitude of any plate from which any notes or bonds issued as aforesaid shall have been printed, with intent to use such plate, or cause or suffer the same to be used in forging or counterfeiting any of the notes or bonds issued as aforesaid; or shall have in his custody or possession any blank note or notes, bond or bonds, engraved or printed after the similitude of any note or bonds issued as aforesaid, with intent to use such blanks, or cause or suffer the same to be used in forging or counterfeiting any of the notes or bonds issued as aforesaid; or shall have in his custody or possession any paper adapted to the making of notes or bonds, and similar to the paper upon which and such notes or bonds shall have been issued, with intent to use such paper or cause or suffer the same to be used in forging or counterfeiting any of the notes or bonds issued as aforesaid; every such person, being thereof lawfully convicted by due course of law, shall be sentenced to be imprisoned and kept to hard labor for a term not less than five nor more than ten years, and fined in a sum not exceeding five thousand dollars.

SEC. 24. If any State shall, on or before the 1st day of April next, pay in the Treasury notes of the Confederate States or in specie, the taxes assessed against the citizens of such State, less ten per centum thereon, it shall be the duty of the Secretary of the Treasury to notify the same to the several tax collectors of such State, and thereupon their authority and duty under this act shall cease.

SEC. 25. If any person shall, at any time, after one year from the ratification of a treaty of peace, between the Confederate States and the United States, commit any of the acts described in the 21st section of this act, such person shall be deemed and adjudged guilty of felony, and being thereof convicted by due course of law, shall be sentenced to be imprisoned and kept at hard labor for a period of not less than five years, nor more than ten years, and be fined in a sum not exceeding five thousand dollars.

TRANSFER OF THE HATTERAS PRISONERS.

In consequence of orders received to fit out the Brandywine for the naval service, the prisoners from Hatteras were yesterday transferred from the Minnesota to Castle William, on Governor's Island and Fort Wood, on Bedloe's Island, under the surveillance of the Fire Zouaves.

The transfer was commenced shortly after 9 o'clock, when the tugboats Saturn and Sarah A. Stevens came alongside the Minnesota. The prisoners were mustered on the poop deck, each with his bundle in hand, consisting generally of an old blanket and some few articles of clothing. Absence of uniformity in the dress of the soldiers was particularly observable. No two were dressed alike, though many of them were attired in blouses of dark blue flannel and pants of the same material. While the men were assembling, and during the process of disembarkation, the river around the Minnesota swarmed with small boats, whose occupants, in many cases ladies, sought to obtain a near view of the prisoners, and it became necessary to obtain the assistance of the harbor police, under Coxswain Nesbitt, to keep the boats away from the danger of accident threatened by the movements of the steam tugs.

Three hundred privates, in charge of Lieut. Franklin, of the Minnesota, constituted the first load taken off. They were placed on board the Stevens, which conveyed them to Bedloe's Island, where they were landed in single file and the roll called. They were then marched up to the fort under guard of the Fire Zouaves and a small detachment of regulars, and placed in the quarters assigned them.

In the meantime the Saturn took on board the remainder of the prisoners, including the officers. Commodore Barron, dressed in full uniform, came last, and the prisoners under charge of Lieut. Foster were conveyed to Governor's Island, and removed to Castle William under a guard.

No disposition was manifested on the part of the prisoners to make any resistance. They appeared gratified with their change from the close quarters in the Minnesota, a feeling that was equally shared by the authorities of the vessel, who were glad to get rid of their onerous and inconvenient charge. The officers, too, seemed in much better spirits and conversed in a very vivacious manner with each other.—*New York Herald, 5th.*

The Cotton Loan in Arkansas.

The Hon. A. H. Garland will address the public on the cotton subscription to the Confederate States, at the times and places named below:

Brownsville, Prairie county, September 14.
Des Arc, Prairie county, September 16.
Clarendon, Monroe county, September 18.
St. Charles, Arkansas county, September 20.
Gillis Bend, Arkansas county, September 23.
Napoleon, Desha county, September 25.
Columbia, Chicot county, September 27.
Lake Village, Chicot county, September 28.
Monticello, Drew county, October 1.
Hamburg, Ashley county, October 3.
Warren, Bradley county, October 5.
Princeton, Dallas county, October 7.
Camden, Ouachita county, October 11.
El Dorado, Union county, October 14.
Marmaduke, Columbia county, October 16.
Lewisville, Lafayette county, October 17.
Spring Hill, Hempstead county, October 19.
Washington, Hempstead county, October 21.
Brownstown, Sevier county, October 24.
Paraclifta, Sevier county, October 26
Centre Point, Sevier county, October 28.
Murfreesboro, Pike county, October 30.
Arkadelphia, Clark county, November 2.
Rockport, Hot Spring county, November 4.
Benton, Saline county, November 6.

The counties of Pulaski and Jefferson are omitted in this list, because agents have discussed the subject thoroughly, in them, and lists have been distributed in both for some time. If friends of the project will make other appointments easily filled, in the time of those made, they will be attended also.

FIGHT AT SHELBINA.—We learn from a gentleman who arrived this morning from North Missouri, that a fight took place at Shelbina, in Shelby county, on the line of the Hannibal and St. Joseph railroad, between the Second Kansas regiment and 2500 men under command of Martin Green. The Kansas regiment left this city several days ago to return home to be mustered out of service. They stopped at Shelbina in order to take charge of a train of cars for St. Joseph and soon after, the town was surrounded by Green's men, and a severe fight ensued. The news was being sent by telegraph to a station this side of Shelbina, and the above details had been given, when the telegraph wire was cut and no further news could be obtained.

P. S.—Since the above was written we learn that the Kansas troops were compelled to surrender.—*St. Louis Republican, Sept. 8.*

Miscellaneous.

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FLATTERING TESTIMONIALS

which he has received from Gentlemen of the HIGHEST RESPECTABILITY in this city and elsewhere. They are in his possession and open for the inspection of all, but the References below are of a nature that will abundantly satisfy all who purchase them.

REFERENCES.

T. A. NELSON, Esq., President of the bank of West Tennessee.

LEROY POPE, Esq., Superintendent of the city schools.

DR. P. S. JONES, (firm Shaldon, Jones & Co.)

S. M. TURGER, Esq., Attorney at Law.

J. KNOX WALKER, Esq., "

JOHN HAMILTON, Esq., "

R. H. CREW, Esq., "

T. J. FINNIS, Esq., "

R. S. HAMMOND, Esq., "

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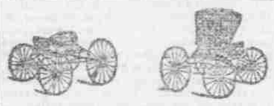

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Memphis, Tenn., August 3, 1861. au4-6m

Avalanche copy.

Educational.

EDUCATIONAL

MISS C. MCINTOSH will re-open her SCHOOL on Poplar street, on MONDAY, September 9th. se3-6t

EDUCATIONAL.

MR. J. B. SCHEER will open his SCHOOL for Boys on TUESDAY, September 10th, 1861. School-room, formerly occupied by J. W. Armstrong, East Court street. Address

REFERENCES:—Dr. Grant, R. C. Brinkley, Isham G. Harris, S. P. Walker, A. M. Boyd and R. A. Parker. se4-2w

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This department is of very high grade. Peculiar advantages in Vocal Music.

Art.

Our unusually skillful Teacher of Drawing and Painting, in their different varieties, will still remain in charge of this department.

Boarding Department.

Health and comfort are vitalizing cares for. Arrangements will be made for comfortably accommodating all who may come.

Special Notice.

Confederate Bonds and Treasury Notes, Cotton, Wheat and Room will be received in payment.

Catalogues, containing full particulars, sent on application to the President. au8-1m

FLORENCE

WESLEYAN UNIVERSITY,

WITH A

Military Department!

IN addition to the previous Faculty Prof. T. J. NORCUM has been secured to construct and instruct the Military Department.

College Classes and Preparatory Department complete as formerly. First session twenty weeks, commencing September 16th; and second session twenty-one weeks, immediately following.

TERMS PER SESSION:

Preparatory Department.....$12 50 to $20 00
In College.....26 00
Modern Languages.....10 00
Board.....75 00

G. F. POTTER, President Board Trustees.

For further particulars apply to Rockholds for circular, or to PROF. H. P. SICE, Secretary Board of Trustees, Florence, Ala. se1-2w*

LaGrange Classical Academy.

THE exercises of this School will be resumed on MONDAY, September 23, and continue ten months, with the exception of a vacation during Christmas holidays. The school building has just been completed, and is thoroughly fitted for the purposes of the school. The services of Mr. T. S. Mical have been secured as Assistant Instructor for the ensuing session. Text books kept by the principal. For further information or catalogue, address me at LaGrange, Tenn.

au21-2m* W. K. MITCHELL, Principal

STATE FEMALE COLLEGE.

Memphis, Tennessee.

THE Fall Session of this Institution will commence on the 12th of September next, in its favor we claim the following advantages:

1. Its plan of organization, thorough course of study and discipline, as well as the high standard of instruction, place it in the rank of a strictly first class Female College.

2. The buildings are new, elegant and commodious. For all school purposes, they are probably unsurpassed by any either South or North. Its philosophical and chemical equipments have not failed to excite the admiration of visitors and patrons.

3. Its local situation is combined the following advantages: The health of country is acknowledged to be healthy as well as beautiful. It is surrounded by one of the most refined, intelligent and moral communities. It is sufficiently near to the city for all purposes of trade, and sufficiently remote to protect the pupils against habits of extravagance. It may be easily reached in all directions by railroad and river.

4. The professors and teachers have had long experience, and are known and favorably entitled to the confidence of the South. In fact, the highest advantages in every particular that can be found in any similar Institution, are enjoyed at this, for the proper training and education of young ladies.

Expenses as heretofore. For particulars, address

C. COLLINS, President.

au4-36w

LaGRANGE

SYNODICAL COLLEGE.

THE EXERCISES of the above Institution will be resumed on the 19th of SEPTEMBER, under the administration of an able and efficient Faculty, as south-ern men and true. The Bible will be taught as a Text book; the students will also be instructed in Military Tactics as a part of beautified discipline, and—a necessity of the times. The aim will be to make them christians, scholars and patriots. Parents or guardians may rest assured that their children and wards will be well insructed, and their morals and manners carefully and tenderly looked after. The Trustees take pleasure in commending the College as eminently worthy of extensive patronage.

The annual expenses are as follows:

Tuition per annum (one-half in advance and the remainder last of March).....$ 50 00
Contingent Fee.....5 00
Deposit for damages.....1 00
Board, including washing, fuel and lights for the collectable year, from $125.00 to 140.00
Confederate notes and bonds taken in payment for tuition and board.

J. O. STEADMAN, Secretary Board of Trustees.

au23-1m

MEMPHIS FEMALE COLLEGE.

THE SIXTEENTH SESSION will begin on the SECOND MONDAY in September. This Institution is believed, after mature deliberation, to be for the acquisition of a thorough and polished education. The Bonds and Treasury Notes of the Confederate States will be taken at par value, or Cotton at the market price, in payment of dues. The charges, in advance, for board and regular tuition, are $101 per session of twenty weeks. To secure situations patrons should make previous application, as the number of pupils is limited to sixty.

For circulars giving full particulars apply to

O. G. MACPHERSON, President.

le28-dawtm*

Elmwood Male Institute,

Near Elmwood Cemetery, Memphis, Tenn.

REV. J. D. STEWART.....Principal.

THIS next session of this Institution will open on MONDAY, the 2d day of September next. It is the design of the Principal to make this a high school, at which youth can receive a finished Academic education, and also a preparatory school to qualify young men for any class in College they may wish to enter.

Tuition from $4 to $7, payable at the close of each quarter.

☞ As a recreation during the hours of intermission, students will be drilled in Hardee's tactics. au13-1m

THE MISSES YOUNGS' SCHOOL,

No. 90 Court Street, Memphis.

THE duties of this Institution will be resumed on TUESDAY, the 19th September.

☞ For partical ars apply at the School. au22-1m

The Somerville Female Institute

WILL open its next session the 2d day of September, (the first Monday) under the continued supervision of J. D. Smith, assisted by a full corps of experienced Southern Teachers.

Those wishing further particulars will apply to the Principal for a catalogue.

SOMERVILLE, TENN., Aug. 1, 1861. [au3]6m*

Memphis Races!

Fall Meeting, 1861.

THE FALL MEETING over the Memphis Course, will commence on WEDNESDAY, October 30th, 1861.

FIRST DAY, WEDNESDAY, October 30.—Sweepstake for all ages, heats of two miles, $200 subscription, $100 forfeit. Three or more to fill the stake.

SECOND DAY, THURSDAY, October 31.—Sweepstake for three year olds; mile heats; $200 subscription; $50 forfeit.

THIRD DAY, FRIDAY, November 1.—Jocker Club purse $200; mile heats, best three in five. Entrance money (ten per cent) added.

FOURTH DAY, SATURDAY, November 2.—Sweepstake for three year olds, heats of two miles; $300 subscription; $100 forfeit. Three or more to fill the stake.

The above stakes to name and close on TUESDAY, October 1st, 1861. Security for the forfeit required in all cases.

The LAY STAKE for three year olds; $500 subscription; $200 forfeit; $50 declaration, closed with twenty-eight sub-scribers (18 declarations,) will be run on MONDAY, October 28 h.

Should the above stakes fill a Purse of $300, three mile heats, entrance (ten per cent) added, will be hung up on Tuesday.

Nominations to be made to

CHARLES STONE, Secretary.

Box No. 440, Memphis.

Louisville Courier copy one month, or until suppressed by A. L.

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BLANK BOOK MANUFACTORY

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BLANK BOOKS manufactured to order, at short notice. Also, constantly on hand and for sale, Flat Papers, Cards and Card Boards, Blank Books, Stationery of all kinds, and Blanks of every description, for city and county officers, corporations, bankers and railroad companies, at wholesale and retail, at the lowest prices. Orders from the country shall receive our prompt attention. my17-1y

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Dearing & Wetherill,

DRUGGISTS,

NO. 335 MAIN STREET,

Between Union and Gayoso streets West side, Greenlaw Block.

WE invite the attention of Merchants, Planters and Physicians to our stock of

MEDICINES, CHEMICALS,

Drugs, Paints,

And all other articles in our line. We feel assured that we can offer a stock superior in

Genuineness and Purity,

And as regards prices, we sell on the most favorable terms. All OFFICINAL PREPARATIONS made in strict accordance with the PHARMACOPOIA.

Brushes, Window Glass, Glassware, Seeds,

PERFUMES, TOILET ARTICLES, COAL OIL, BURNING FLUID, ALCOHOL,

Brandy, Wines, Tobacco, Mediterranean Sponges, Druggists' sundries.

Agents for Virginia Alleghany Springs Water; Pure Soda Water, from Sims' fluted fountains.

DEARING & WETHERILL,

jy11-dew 348 Main street.

CHILL KING!

THE NEVER FAILING REMEDY FOR

CHILLS AND FEVER,

Dumb Ague,

AND FEVER OF EVERY CHARACTER.

☞ GUARANTEED in every case to effect a cure. Try it and be satisfied. For sale by

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DEARING & WETHERILL,
H. P. FARNSWORTH & CO.,
TALBOT & DANCY,
SENGSTACK & CO.,
and S. C. CREIGHTON & CO.,
Real street, opposite State Market.

ap10

Pulmonic Cordial;

FOR THE RELIEF OF

CONSUMPTION, COUGHS, COLDS,

AND ALL DISEASES OF THE

THROAT AND LUNGS.

THIS delightful preparation, prepared from fresh and carefully selected Roots, Herbs, is confidently recommended as a pleasant, safe and reliable remedy for the above affections. Sold only by

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TALBOT & DANCY,
SENGSTACK & CO., and
S. C. CREIGHTON & CO.,
Druggists and Chemists,
Real street, Memphis, Tenn.

ap10-1y

AUGUST 12, 1861.

WARD

&

M'Clelland,

Wholesale and Retail Dealers in

DRUGS,

Patent Medicines,

Grass and Field Seed, Etc,

NOS. 177 and 179 MAIN STREET, OPPOSITE THE WORSHAM HOUSE,

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JUST TO HAND

100 bush. Seed Rye,
200 bush. Seed Wheat,
100 bush. Seed Clover,
50 bush. Seed Barley,
100 lbs. Axle Grease for Wagons and Carriages, a splendid article,
20 bbls. Alcohol,
15 bbls. Linseed Oil,
1600 oz. Quinine,
50 oz. Morphine,
200 bush. Herd Grass Seed, etc.

We will endeavor to furnish goods at as reasonable rates as the times will admit.

au13 1m WARD & McCLELLAND.

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BUTTER AND EGGS DEPOT.

JACOB J. FEEES & CO.,

General Produce Dealers,

No. 69 Main Street,

(Between Market and Winchester streets.)

☞ Keep constantly on hand Fresh Butter and Eggs, while fish, Mackerel, Trout, Lake Shad, Pickerel, all kinds of Cheese, etc., at the lowest market rates. je15-dm

☞ BAD ONCE—THEN FORGET IT.

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