MEMPHIS APPEAL

FRIDAY MORNING, JUNE 6, 1873.

THE AGRICULTURAL CONGRESS—THE GRANGES.

The congress which recently adjourned at Indianapolis was in many respects one of the most interesting that ever met in this country. It was composed of the representatives of the agricultural societies, colleges, and other organizations of the Union—earnest, thoughtful men, brought together for the purpose of considering questions pertinent to their useful and important calling. Among the subjects brought up for discussion, and which were handled with ability, we make mention of railroad transportation, land grants by congress to agricultural colleges, and the late Commodore Maury's international system of weather and crop reports. These were the most important questions debated, and the results were on the first that the congress asserted that it is the duty of the States to fix reasonable maximum rates, which will afford a fair remuneration to the transporter, and will not be an onerous charge to the producer and consumer. This places before the several legislatures a problem from whose discussion and settlement there is no escape. The farmers also, in this connection, put a question to congress, on which an opinion must be expressed speedily and with directness. They asserted that, under the power to regulate commerce between the States, congress has the right to regulate rates on railroad lines extending through more than one State. The claim of this right by congress and its concession by railroad managers would simplify the whole question of transportation. If the present congress doesn't dare take up the matter and deal boldly with it, the farmers propose to throw their weight into the political scale next year and send representatives to Washington who are not afraid of monopolies. As to further land grants to agricultural colleges, the general feeling of the delegates was, not of antipathy to the general purposes of the colleges, but that they failed to meet public expectation, and that the land grants heretofore made had been disposed of in many cases under circumstances which savored of jobbery—at best, had been very badly mismanaged. It was further evident that the legislative bodies, both State and national, are regarded with great distrust by the people, as now constituted, and that further land grants for any purpose will meet with a united opposition, so long as reason for such distrust exists, from the people at large. As to the weather and crop reports, the congress reindorsed the good plans of the illustrious commodore, to whom the country owes the present system of important weather reports. They also indorsed the value of the signal service as relating to agriculture; setting forth the necessity for accurate crop returns, to be published at stated regular intervals, and to have prompt distribution throughout the country, and a resolution calling upon congress to increase the appropriations for such purpose was adopted unanimously. Much other business of an important character was transacted, but these are the important features, the very body and gist of the proceedings. They tell the whole story of the congress, and show that as Mr. Green, the secretary, says, that it is an established fact, that it enjoys the confidence of the agriculturists in all parts of the country, and that, if from no other consideration than that of gathering together delegates from the different parts of the country, where diverse views may be harmonized, and where the excrescences of local prejudice may be rasped away by the courteous amenities of social intercourse, this organization would be productive of incalculable good. But it amounts to far more than this. Composed as it is of delegates from an extended constituency, gathered from so many sources that prearranged combinations are impracticable, remaining together but long enough to give expression to the opinions of the respective constituencies, and having no financial resources sufficient to invite the rapacity of professional manipulators, we obtain through this body a candid expression of the prevailing public opinion upon the subjects presented. Thus we are all interested in the important work of the congress which represented the spirit of the granges, already extending throughout the country and embracing within their scope every State of the Union, and all shades of political faith; and which has crossed the ocean, and is about to find a lodgment there, for we learn that a letter to this effect has recently been received by Mr. William Saunders, the founder of the granges, from Edward Owen Greening, the well-known labor-reformer and agitator of England, who is the secretary of an organization known as the agricultural and horticultural association. He asks full and definite information regarding the order of patrons of husbandry, or granges, as they are commonly called. Accompanying his letter was a copy of the constitution, manuel and rules of the association, and a copy of the *Agricultural Economist*, a paper published in its interest. From these documents it appears that the association has a membership of over one hundred thousand, yet it has been in operation only since December, 1868. Its objects in some points appear similar to those of the patrons of husbandry, notably among which is the supplying of its members with implements and machines of the best manufacture and makers, and with unadulterated seeds and manures, and fueling stuffsat wholesale prices, on the co-operative plan, and for this purpose the association has been duly incorporated under the "companies act" of 1862, which permits them to transact the business of selling or buying through their officials. The association comprises among its members many of the large agriculturalists and gentlemen farmers, and is managed by a central council, which is composed of Right Honorable William Cowper, M. P.; Walter Morrison, M. P.; Thomas Hughes, M. P.; James Beal; E. Vansittart Neale; Frederick Pennington, and Edward Owing Greening—the officers being Right Honorable William Cowper, chairman; Mr. Pennington, treasurer; and Mr. Greening, secretary. The council holds semi-annual meetings in July and December, and all profits accruing from the business operations are divided *pro rata* among the local boards. Other objects of the organization are stated to be the general advancement and education of the agricultural laborers and producers.

RADICAL CONTEST FOR GOVERNOR IN MISSISSIPPI—SPEECH OF R. D. NABERS AT OXFORD.

On Tuesday, the second day of the United States court at Oxford, Mr. R. D. Nabers announced himself a candidate for governor of Mississippi, stating that he would submit his claims to the Republican convention, "provided it was a fair convention and the cards not stocked." He saw Mr. Lacey, of this city, sitting before him, and said the Republicans of Mississippi should take warning, and not commit the blunder of the Democrats in Memphis; that Lacey was the choice of the people as shown by the vote in the primary election, but defeated in a stocked convention, and Colonel Haynes nominated; that the people, indignant at this violation of their wishes, defeated Haynes and elected Barbour Lewis. The same result may be looked for in Mississippi if the Republican convention is unfairly packed. Nabers said a few years ago he would scarcely have dared to offer himself as a candidate for so high and responsible an office, but that in this day of *small men*, he had said to his Radical friends, "*Now is our time to go in.*" He censured severely the back-salary grab, and said that the Republican press everywhere had condemned the congressmen who voted for it, but have not the courage to censure Grant, who signed the bill, giving himself one hundred thousand dollars; that this was evidence that the manliness of the country was gone forever; that Henry Clay and McDuffie bitterly assailed General Jackson from their seats in congress in the day of Jackson's greatest popularity, but no man now dared to assail the military Moloch in the presidential chair. He said he was a Republican and a Grant man, but he must say that Grant had lost the most splendid opportunity of his life to make himself immortal; that the people had made him rich with gifts, and he could have afforded to stop this great fraud by his veto. But the hundred thousand was too much for him; he could not resist the temptation; that the gold of Philip of Macedon corrupted the virtue of Athens, and that gold was to-day sapping the foundations of every virtue in the American government; that the house of representatives in Mississippi had denounced this salary grab, but the same men who denounced it were now adherents of those, again candidates, who did this thing; that Senator General Ames had taken it, and yet he was the candidate of the carpetbaggers for governor; that the legislature had censured Attorney-General Morris, and the party now proposed to drop him and nominate George E. Harris in his place; that the difference between them was that Morris had taken five hundred dollars from a private citizen and Harris had taken five thousand from the public treasury; that Morris had exhibited an unpardonable littleness in not taking enough; that Governor Powers has been guilty of the same species of petty speculation, and could never be forgiven; that while governor he had charged the State with five dollars for splitting pine knots, and a dollar and a half for mending old linen; that such contemptible charges were unheard of in the previous history of the State. Mr. Nabers announced that if Bruce, of Bolivar, or any other colored man of equal standing would come out for governor, he would retire in his favor; but that he could not give way to Ames or Powers. Nor could he approve of any ticket that accepted Ames as a candidate, and a colored man for lieutenant-governor with a view to sending Ames to the Senate and leaving this colored man governor. In the first place, this would constitute a kangaroo ticket, with all its strength in its hind legs. In the next place, it would be going behind the stump to elect a colored man governor. If a colored man must be governor, he was in favor of his being nominated and elected to that office "straight-out." And he advised the colored men to attend the convention and demand the nomination of one of their own color. He said the friends of Senator General Ames, who has his shirt washed occasionally in Natchez, differed as to what he would do if elected. Some said he would go to the United States senate, others that he would remain governor of Mississippi. Nabers said if he wants to make the governor's office a stepping-stone to the senate I am opposed to it. If he wants to give up the senatorship with its large stipend and take the governor's office, worth much less, I am afraid he has got a *margin* hid out somewhere. The old repudiated bonds of Mississippi are beginning to loom up again. I was in favor of paying them once, when we could have paid them; now, it is impossible. Their payment now would bankrupt the State. But in these days of credits mobilizes the bonds may be paid if the bondholders will put a little money "where it will do the most good." I make no charge, fellow-citizens, said Nabers, against anybody, but senator Ames is the son-in-law of Ben Butler, and Ben is the greatest man of the age. In every scheme of public plunder he claims the right to lead the advancing column of plunderers. He cannot resist any scheme of stupendous villainy that promises to pay well. General Ames can well afford to give up the salary of senator for the salary of governor, if he and pa-in-law Butler could make a million each *by redeeming the honor of Mississippi*. Mr. Nabers ridiculed Governor Powers most successfully, and concluded by saying that he would invite Ames and Powers to meet him on the stump and discuss their respective *demerits* for the office of governor. He spoke well of Flournoy, and said he might possibly be induced to yield his claims in favor of Flournoy, but would promise nothing. The audience consisted largely of white men, who listened quietly and were much amused. The colored part of the audience applauded him, and when Mr. Nabers advised them to demand their rights, and a full share of public offices and honors, one responded from his seat, "We will be there," and the colored people were in ecstacies.

DEADHEADISM DEFUNCT.

Northwestern railroads have undertaken the extinction of the deadhead system. The process of reform begins at Chicago, and if any good can come out of such a Nazareth, this change should be approved everywhere. The APPEAL has persistently asserted the necessity for the obliteration of passes, and when one of them is destroyed, let the whole vast number be annulled. Mr. Greenlaw, of the Little Rock road (the father of this idea), was right when he sought to deaden deadheadism. He found upward of two thousand people holding passes over his road. He issued a *pronunciamiento* that made free travelers free swearers, and such was the pressure of this mighty force of lecebu that Mr. Greenlaw relaxed his hostility to the pass system, and Arkansas party leaders led happier lives between Memphis and Little Rock. Several of the strongest railroad corporations have assented to the repudiation of all passes, and are pledged to persist in the wise policy of "pay if you ride," and thus newspapers are accommodated. Railroad time-tables will be paid for, and corporations that constantly tell editors "This is something in which the public are interested, and therefore the railroads can't pay for its publication" will be silenced. People will learn after a time, and railroad managers with the rest, that newspapers, like railroads, are designed to feed and support and enrich those who own them. The public has no more to do with the one than the other institution. Neither exists for the benefit of the public, save to the extent that the public and its individual members pay for what they get. They who think that men toil and waste their lives for the public hardly have their eyes open.

LAWS OF TENNESSEE.

AN ACT to provide more just and equitable laws, for the Assessment and Collection of Revenue for State and County purposes; to repeal all laws now in force relating to Revenue is Collected from the Assessment of Real Estate, Personal Property, Privileges and Polls.

Section 1.—Be it enacted by the General Assembly of the State of Tennessee, That all property, real, personal, and mixed, shall be assessed for taxation, except such as is declared exempt in the next section.

Section 2.—*Be it further enacted*, That the property herein enumerated shall be exempt from taxation, and none other.

First—All property belonging to the United States; to the State of Tennessee; to any county in the State, or any incorporated city, or town in the State, that is used exclusively for public or corporation purposes.

Second—All property belonging to any religious, charitable, scientific, literary or educational institution, and actually used for the purposes for which such institution was created, not exceeding fifty thousand dollars in value.

Third—All property belonging to public schools, colleges, academies, and other seminaries of learning, not exceeding fifty thousand dollars in value, and all real estate worth not more than ten thousand dollars, owned by agricultural and mechanical associations, and used by them for such purposes.

Fourth—all cemeteries, places of burial used as such, and monuments of the dead.

Fifth—All roads, streets, alleys, and promenades, where condemned, dedicated, or thrown open for public travel or use, free of charge.

Sixth—All growing crops of whatever nature or kind, the product of the soil in the hands of the producer, or his immediate vendee.

Seventh—Personal property to the value of one thousand dollars.

Section 3.—*Be it further enacted*, That in order to provide revenue for State and county purposes, property, privileges, and polls, shall be assessed annually, as hereinafter provided.

Section 4.—*Be it further enacted*, That the basis of all assessments shall be as follows, viz:

First—To assess the property to the person, or persons, owning, or claiming to own the same, on the 10th day of January of the year for which the assessment is made, if known; if not, then to unknown owner.

Second—To assess real property at its market value, on a credit of one and two years, deducting fifteen per cent. in gross.

Third—To assess personal property at the same value at which it ought to be appraised in payment of a just debt, in cash, from a solvent debtor.

Fourth—To assess the property in the district, or ward in which it lies, or is known to be at the time of assessment; but all stock in bank, banking associations, or other corporations, or joint stock companies, shall be assessed in the place, town, ward, or district, where such banks, banking associations, or other corporations are located.

Section 5.—*Be it further enacted*, That in assessing real estate, the following shall be shown:

First—The description of the property.

Second—The name of owner or owners.

Third—The value of the land, or town lots, including improvements.

Fourth—The value of mills, manufactories, distilleries, breweries, founderies, and other buildings used for similar purposes.

Section 6.—*Be it further enacted*, That in describing real estate, the following rules shall be observed:

First—The number of the town lots (and block), of which the property is the whole, or a part, shall be given; the name of the street, avenue, alley, or road, on which it fronts; and the front feet thereon shall be given; unless the size, dimensions and quantity can be more conveniently given in acres, then to be given in acres; but a failure to assess according to this section, shall not vitiate sales of land for taxes.

Second—If the property is a part of any known subdivision, the number by which it is known on said subdivision, its size, dimension, quantity in front feet, or acres, shall be given.

Third—In describing tracts of lands, when it can be done, the surveyor's district, range, township, section, and sectional subdivision shall be designated, and the number of acres. If this cannot be done, then a description of section shall be adopted that will identify the property, and its location.

Section 7.—*Be it further enacted*, That personal property shall be assessed under the following head:

First—The actual stock in each bank, or banking, insurance, or other stock company or corporation invested in business.

Second—Stocks of merchandise, wares, goods, and chattels kept on hand, or in store, for sale, trade or traffic.

Third—Merchandise, wares, goods, and chattels, sold at auction, or on commission.

Fourth—Notes, due bills, negotiable paper, and accounts on solvent persons, or parties believed to be solvent, and all other debts, including cash on hand, or on deposit in this State or elsewhere.

Fifth—All bonds, stocks and other like securities, other than such as are exempt from taxation by the laws of the United States, or of this State.

Sixth—Stallions, mares, geldings, jacks, jennets, cattle, sheep and hogs.

Seventh—Watches, plates and jewelry, pianos, and household and kitchen furniture.

Eighth—Carriages, buggies, and all other wheeled vehicles of pleasure or profit.

Ninth—Machinery, engines, presses, looms, steamboats, ferry boats, and tools and implements of all pursuits and industry, for gain or profit.

Tenth—All other personal property.

Eleventh—The annual gains or profits derived from United States bonds and all other stocks, and bonds not taxed *ad valorem*.

Section 8.—*Be it further enacted*, That no tax shall hereafter be assessed upon the capital of any bank or banking association, or of any other joint stock company organized under the authority of the United States, but the stockholders in such banks, or banking associations, or other corporations, shall be assessed and taxed on the value of their shares in stocks therein; said shares shall be included in the valuation of personal property of such stockholders in the assessment of State, county or municipal taxes, at the place, town, ward or district, where such bank or banking association, or other corporation is located and not elsewhere, whether said stockholder resides in said place, town, ward or district or not, but not at a greater value than is assessed upon the capital in the hands of individuals in this State; and provided further, that nothing herein contained shall be held or construed to exempt from taxation, the real estate held or owned by any such bank or banking association, or other corporation; but the same shall be subject to State, county, municipal and other taxation, to the same extent and rate, and in the same manner as other real estate is taxed.

Section 9.—*Be it further enacted*, That every banker doing business under the laws of this state is hereby required to declare upon oath before the assessor the amount of capital invested in such banking business, and to one hundred dollars of such capital, for the purpose of this act, and for the purpose of taxation, shall be held and counted as such individual share in such banking business; and such shares are hereby declared to be personal property; if such bankers have partners, he shall declare upon oath before the assessor the number of shares held by each of them in such banking business, and assess as above provided; and the shares so held by any partner shall be included in the valuation of his individual property in the assessment of all taxes levied in the city, town, ward or civil district where such individual banker is located, and not elsewhere; and each individual banker shall pay the same and make the amount so paid a charge in his account with such partner; and if such individual banker have no partners, he shall be held to be the sole owner of all the shares in such business of banking, and the same shall be included in the valuation of his personal property in the assessment of all taxes levied in the city, town, ward or civil district where his bank is located, and not elsewhere.

Section 10.—*Be it further enacted*, That there shall be kept, at all times, in the office where the business of such banks or banking association, organized under the authority of this State, or the United States, shall be transacted, a full and correct list of the stockholders and residences of all the stockholders therein, and the number of shares held by each, and such list shall be subject to the inspection of the officers authorized to assess taxes during the business hours of each day on which business is transacted, and no other time.

Section 11.—*Be it further enacted*, That when the owner of any bank or banking association, organized under the laws of this State, or of the United States, shall not reside in the same place where the bank or the banking association is located, the revenue collector for the State, county or corporation shall respectively have the same powers, as to collecting the tax assessed by this act, as they have by statute, when the person assessed has removed from the town, city, ward or district in which the assessment was made; and the revenue collector, receiver of taxes, or other officer authorized to receive said tax for the collector, may all, or either of them, have an action to collect the tax from the avails of his shares of stock; and the shares or shares of said stock shall be and remain a lien thereon, until the payment of said taxes.

Section 12.—*Be it further enacted*, That for the purpose of collecting such taxes, and in addition to any other laws of this State not in conflict with the constitution of the United States, relative to the injunction of taxes, it shall be the duty of every such bank or banking association, and the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders as shall be necessary to pay any taxes assessed, in pursuance of this act, which it shall be made to appear to such officer that such taxes have been paid.

Section 13.—*Be it further enacted*, That the privileges and franchises granted by the legislature of this State, to savings banks, or institutions for savings, shall be declared to be personal property, and liable to taxation as such, in the town, ward or district where they are located, to an amount not exceeding the gross sum of their surplus earned, and in the possession of said banks or institutions; and the officers of such institutions or banks shall be examined, on oath, by assessors, as to the amount of such surplus; and the property of such banks and institutions shall be liable to seizure and sale for the payment of taxes assessed upon them for said privileges and franchises.

Section 14.—*Be it further enacted*, That this act shall not be so construed, and shall not so operate, as to exonerate, or release from taxation any company or corporation whose charter exempts stock and shares thereof from taxation; but it is hereby enacted, that in all cases where such stock is exempted, such company or corporation shall be assessed in such way as may be lawful.

Section 15.—*Be it further enacted*, That stocks of merchandise, wares, goods and chattels, sold at auction or on commission, shall be assessed for taxation, and the following is declared to be the method by which the amount to be returned or assessed shall be determined, viz: Where any person, company, or firm shall have sold goods, wares, merchandise, or chattels at auction, or on commission, whether in the regular business of selling at auction, or on commission, or shall have made such sales in connection with any other business, to ascertain the aggregate amount of said auction or commission sales, for the period engaged in business, not exceeding twelve months, and return one-third of said amount of sales for taxation.

Section 16.—*Be it further enacted*, That merchants shall pay an *ad valorem* tax upon the capital invested in their business, equal to that levied upon taxable property; and the term "merchant," as used in this act, includes all persons, or copartnerships, engaged in trading or dealing, in any kind of goods, wares and merchandise, either on land, or in any steamboat, wharfboat, or other craft, stationed or plying in the waters of this State, and confectioners, and whether such goods, wares, and merchandise be kept on hand for sale, or the same be purchased, and delivered for profit as ordered. But nothing in this act contained shall in any wise effect the collection of privilege taxes upon the vocations declared by this act to be privileges.

Section 17.—*Be it further enacted*, That no merchant shall commence and continue business in any county of this State without obtaining license from the clerk of such county, in accordance with the provisions of this act; and every person, or individual member of any co-partnership so offending, shall be subject to prosecution for each day's violation of the law; and, on conviction, shall be fined not less than one hundred dollars for each offense.

Section 18.—*Be it further enacted*, That any merchant applying for license shall, before receiving the same, execute a bond to the State, with good security, to be approved by the clerk of the county court, in the sum of one thousand dollars; conditioned, that such merchant will render to the clerk issuing the license, at the end of twelve months from the date of the bond, a true statement, under the oath prescribed by this act, of the amount of capital invested in such business during the twelve months, and will pay to the clerk the tax thereon. For taking the bond and issuing the license the clerk shall be entitled to one dollar, to be paid at the time of issuance.

Section 19.—*Be it further enacted*, That any merchant continuing in business shall renew his license annually; and no license shall authorize merchandising out of the county where issued, nor for a longer period than one year.

Section 20.—*Be it further enacted*, That at the expiration of twelve months from the date of his bond each merchant shall file with the county court clerk, by whom the license was issued, a statement, under oath, showing:

First—All capital invested in his stock of goods, wares and merchandise, not otherwise reported as hereafter required, to be estimated at not less than the cash value of the largest amount of such goods, wares and merchandise on hand at any one time during the preceding twelve months.

Second—All capital employed during the preceding twelve months, in any manner of trading in which there is no stock of goods, wares and merchandise kept on hand for sale, and the aggregate capital so reported shall be considered the taxable capital of such merchant, upon which he shall pay to the clerk the same tax as levied upon real estate and other taxable property for State and county purposes; and the report herein required shall be sworn to by that member of any co-partnership or mercantile firm who is most thoroughly acquainted with such business. The word "capital," as used in the foregoing sections, shall be construed so as to mean the largest amount of stock on hand at any one time in the year where it is offered for sale.

Section 21.—*Be it further enacted*, That the county court of the several counties of the State, shall collect all taxes on merchants and privileges, as now provided by law; and shall be subject to all the pains and penalties for failure to pay such taxes over to the comptroller, that are provided for in this act in the case of tax collection; provided, that in counties where a privilege tax-collector is provided by law, such privilege tax-collector shall collect the same.

Section 22.—*Be it further enacted*, That the value of all notes, due-bills, negotiable paper, accounts, and judgments on solvent parties, or parties believed to be solvent, and all assets, including cash on hand or on deposit in solvent bank, or in the hands of solvent persons, belonging to any person, company, or firm, shall be assessed for taxation, from which, however, shall be deducted such debts as may have been created in conducting the regular business of such person, firm, etc, and pertaining to the same business out of which arose the notes, due bills, etc., from which such debts are to be deducted.

Section 24.—*Be it further enacted*, That all the property described in articles 5, 6, 7, 8, 9, 10 and 11 of section 7 of this act, shall be assessed for taxation, according to its value. Provided, that in assessing steamboats and ferry boats navigating streams within, or bordering on this State, the same shall only be assessed to the extent of the interest therein of any person, company or firms residing or doing business in this State.

Section 25.—*Be it further enacted*, That should it, at any time after the assessments have been made, come to the knowledge of the chairman or judge of the county court, the clerk of the county court, the county trustee, sheriff, or tax-collector of any county in the State, that any person, company, firm or corporation, in said county have not been assessed as contemplated by the provisions of this act, or have been assessed on an inadequate amount, it shall be the duty of said chairman or judge, clerk, trustee, sheriff, or tax-collector to cite said person, company, firm or corporation, through agent, attorney or representative, to appear before them for the purpose of being assessed according to law; and said chairman or judge, clerk and trustee, or tax-collector are hereby authorized and empowered to make the proper assessment against said company, firm or corporation; and should it appear that said person, company, firm or corporation did in any manner connive at, or purposely evade such assessment, or did knowingly permit an inadequate assessment to be made, said chairman or judge, clerk and trustee, or tax-collector shall correct said assessment, and add fifty per cent. to the amount of said assessment, and cause the same to be entered upon the tax books for collection.

Section 26.—*Be it further enacted*, That the assessed taxes on all real estate, and all penalties accruing thereon, shall be, and remain, a lien upon such real estate from the first Monday of January of each and every year; and this lien shall extend to each and every part of all tracts, or lots of land, notwithstanding any divisions or alienation thereof.

Section 27.—*Be it further enacted*, That the county court of each county in the State shall, at its April term in 1873, and at its January term, every year thereafter, elect an assessor for each civil district, except in cities of over twenty thousand inhabitants, and in such cities there shall be an assessor for each ward. If the county should fail to elect such assessor at its April term, 1873, the chairman or judge shall call a special term for the first Monday in the following May to elect such assessor.

Section 28.—*Be it further enacted*, That each assessor so appointed shall be a resident of the civil district or ward for which he is appointed.

Section 29.—*Be it further enacted*, That the chairman or judge of the county court may, in vacation, appoint an assessor for any district or ward in which the county court has omitted the appointment, or where the appointee, by reason or other sufficient excuse, is unable or refuses to perform the duty.

Section 30.—*Be it further enacted*, That each assessor, on being notified of his appointment, shall proceed to assess the property in his district or ward liable to taxation, according to the requirements of this act, and to this end shall commence at some corner or outside point of his district or ward, and assess the property in rotation as it joins, or lies contiguous to property just assessed, or about to be assessed, and shall proceed in some regular manner until he shall have made the circuit of his district or ward. Said assessor shall select lot, tract or parcel of land, or otherwise obtain such information in regard thereto, and shall enter each assessment in a suitable book, to be furnished by the clerk of the county court.

Section 31.—*Be it further enacted*, That the assessors shall furnish to every person, company, firm or corporation required to list his property for taxation, the proper blanks for that purpose; and it is hereby made the duty of the comptroller of the treasury to furnish the clerk's of the county courts of this State the printed forms for listing and assessing property; to be distributed by the said clerks to the several assessors for districts and wards. Said blanks shall commence with the exemptions, and shall contain a synopsis of the laws for the assessment of property. He shall furnish a proper alphabetic schedule and classification of property for the convenience of listing said property by separate items as herein required; and said blanks shall be required to take the following oath: "I, A. B., do solemnly swear (or affirm) that the foregoing schedule contains a true and complete list of every item and description of property owned or controlled by me in the county of ——, required to be listed by me under the laws of this state, and set forth in said list. And I have affixed thereto a full description and fair valuation, on a credit of one and two years, according to my best judgment and belief, and have I used any method, device or contrivance whereby to evade the listing therein of anything of value whatever; and I have given perfect and truthful answers to all interrogations contained in said list, to the best of my ability. So help me God." Which oath shall be administered by the assessor or justice of the peace, and entered thereon beneath said list, and signed by the party listing.

Section 32.—*Be it further enacted*, That on said list being returned to the assessor by the person listing the property, the assessor shall enter the return on his assessment book, unless he has good and sufficient cause to doubt the correctness of said return, in which case he shall thoroughly investigate the matter and make such an assessment as the facts warrant; and said return, with his assessment, in the county court, said lists, which shall be filed by the clerk of said court, in his office, and carefully preserved for the inspection of the county court, the grand jury, or any person claiming a right to examine the same.

Section 33.—*Be it further enacted*, That executors, administrators, guardians, agents or attorneys, or in any fiduciary capacity whatever, shall make a return of the property, moneys, credits and effects held by them in either of said capacities separate from their individual returns, and the same shall be listed separately for taxation, as provided in the preceding sections.

Section 34.—*Be it further enacted*, That in all cases where any person, company, firm or corporation shall fail, neglect or refuse to return to the assessor the schedule of property so completed and in his hands, and that he will attend and receive all public taxes, at one or more places in each civil district, such place and the times to be designated in the advertisement, and the several tax-collectors shall receive the money so tendered in payment of dues to the State, bank notes of the bank of Tennessee, known as the old issue, warrants issued by the treasury, legally outstanding, silver, national bank notes, United States legal tender notes, and nothing else.

Section 35.—*Be it further enacted*, That in all cases where personal or real estate property have been assessed for taxation against any person, company, firm or corporation, for any year, the tax-collector of such county shall, after the expiration of ninety days from the time he shall have attended in the civil districts to receive the taxes (unless the taxes shall have been previously paid), distrain from all taxes, penalties, costs due on such property, and by sale of personal property, enforce the payment of taxes due; provided, that said tax-collector shall not be required to distrain in cases where he knows or has reason to believe that the tax-payer has no personal property within the county.

Section 36.—*Be it further enacted*, That if the tax-collector shall have cause to fear that any person, company firm or corporation charged with taxes on the tax-books is about to remove from the county without paying the taxes due, he may at any time levy such taxes, penalties and costs by distress and sale of personal property.

Section 37.—*Be it further enacted*, That if any person shall conceive himself aggrieved by any assessments, he shall present the matter to said board by petition or otherwise, and if it appear to the satisfaction of a majority of said board that the assessment is erroneous or improper, the board shall be authorized to make other assessments in said ward or district, the proper correction shall be made.

Section 38.—*Be it further enacted*, That after said board shall have completed its labors, each assessor shall sign his book of assessment, and attach to it an affidavit substantially in the following form: "I, A. B., do solemnly swear that I have set down in the foregoing assessment, all the property, real estate or personal, in my district or ward, liable to taxation to the true owner thereof, to the best of my belief; and that I have estimated the value thereof to the basis prescribed by law, to the best of my knowledge and ability, without fear, favor or affection. So help me God."

Section 39.—*Be it further enacted*, That said assessors shall make returns of their several assessments to the clerk of the county court on or before the 15th day of June, 1873, and thereafter on the 1st Monday in April next following their appointments, and then their duties shall cease and determine.

Section 40.—*Be it further enacted*, That should any of said assessors fail to make returns of his assessment as above required (unless such failures shall have been caused by sickness or some unavoidable circumstance), he shall be liable to a fine of not less than fifty nor more than five hundred dollars, and the county court may enter judgment for said penalty at the July, or October term, and shall be entitled to said delinquent and collect the same on execution.

Section 41.—*Be it further enacted*, That should the county court from any cause be deprived of the assessment of any district or ward, a special assessment may be ordered for said district or ward.

Section 42.—*Be it further enacted*, That the clerk of the county court shall make out the tax-book on or before the first Monday of October, each and every year, from the assessment books in his possession. Said tax-book shall be made out by districts, and shall be ruled in suitable and appropriate columns, and shall show the names of owners in alphabetical order, the number of the lot, number of the block, number of acres, description of the property, the value of each lot, tract or parcel of land, the valuation of personal property under the appropriate heads or items called for in this act, and the total valuation of all taxes levied and assessed against each taxpayer. On this valuation the State, county and special taxes shall be extended in appropriate columns, separately, according to and at the rate levied by the proper authorities, and a column added, showing the total of all taxes levied and to be collected from each taxpayer in said district.

Section 43.—*Be it further enacted*, That the clerk of the county court shall make out from said tax-books an aggregate statement, showing the value of all town lots, the number of acres, and value of all tracts of land, and the value of all personal property. This statement shall be made and the facts shown by civil districts and wards, and aggregated for the entire county, for the items named. Said clerk shall specify in said statement which of said districts are suburban or county districts. This statement shall be forwarded to the comptroller of the treasury, on or before the third Monday in October, with a statement showing the total amount of State tax chargeable upon said tax-books and to be collected.

Section 44.—*Be it further enacted*, That should any clerk of county court fail to comply with requirements of the three preceding sections, when within his power to do so, he shall forfeit all claims for compensation for labor and services for making out and preparing said tax-books.

Section 45.—*Be it further enacted*, That the assessors and clerks of courts shall receive such compensation for their labor and services required by this act, not otherwise provided for, as the county court may stock provided, however, the pay of assessor shall not exceed fifteen cents for each person having taxable property listed; and five cents for each person listed for a poll-tax only.

Section 46.—*Be it further enacted*, That the occupations and business transactions shall be deemed privileges, and be taxed, and not pursued and done without license, are the following, viz: Merchants, commission (wholesale and retail), auctioneers, architects, segar stand, civil engineering, *bitches*, plumbers and gas fitters, dentists, druggists, lawyers, artists and photographers, brewers, banks, or banking, brokers of all kinds, butchers, tobacconists, billiard tables, ten-pin alleys, bowling alleys, circuses, menageries, exhibitions for profit, slight of hand and legerdemain, hacks, carriages, drays and vehicles for profit, huckasters, sample sellers, cattle dealers, claim agents, horse and mule dealers, lumber dealers, school yards, sale stables, fruit stands, shooting galleries, hotels or taverns, express companies, express wagons and carts, transfer wagons, intelligence offices and keepers, each the business of insurance, insurance agents, livery stables, sale stables, omnibuses, pedlars of patent rights, pedlars of patent medicine and nostrums, pedlars of merchandise, pawn brokers, liquor dealers (wholesale and retail), skating rinks, steam ferries, sewing machines (selling by sample), dealing in securities, shaving notes, theaters, telegraphs, ten-pin alleys, variety establishments, commission brokers, dealers in stocks and bonds (other than brokers), dealers in county certificates or warrants.

Section 47.—*Be it further enacted*, That it shall be the duty of the assessor to assess all taxable polls in their districts or wards, and to make returns of the same to the clerk of the county court at the time they make a return of the assessment; also to make a return to said clerk of the name of each person, company, firm or corporation, or agent of any person, company, firm or corporation, engaged in any business, liable in any way to pay a privilege tax, in his district or ward, under the provisions of this act.

Section 48.—*Be it further enacted*, That every male inhabitant, between the ages of twenty-one and fifty years, except persons who are deaf, dumb, blind, incapable of labor and of earning a livelyhood, shall pay a poll-tax, for school purposes.

Section 49.—*Be it further enacted*, That the rate of taxation on every taxable poll shall be one dollar. Said poll-tax shall be collected annually by the tax-collector of the county, and shall be appropriated for common school purposes in the manner prescribed by law.

Section 50.—*Be it further enacted*, That the office of collector of privileges be and the same is hereby abolished from and after the first Monday in September, 1874, and all the powers, authorities and privileges of said office be and the same are hereby conferred upon and restored to the clerk of the county court.

Section 51.—*Be it further enacted*, That the tax-collector shall receive the tax-books for the year 1873, and each subsequent year, shall give public notice by advertisement, at four or more public places in each civil district in said county, that the tax-books are completed and in his hands, and that he will attend and receive all public taxes, at one or more places in each civil district, such place and the times to be designated in the advertisement, and the several tax-collectors shall receive the money so tendered in payment of dues to the State, bank notes of the bank of Tennessee, known as the old issue, warrants issued by the treasury, legally outstanding, silver, national bank notes, United States legal tender notes, and nothing else.

Section 52.—*Be it further enacted*, That in all cases where personal or real estate property have been assessed for taxation against any person, company, firm or corporation, for any year, the tax-collector of such county shall, after the expiration of ninety days from the time he shall have attended in the civil districts to receive the taxes (unless the taxes shall have been previously paid), distrain from all taxes, penalties, costs due on such property, and by sale of personal property, enforce the payment of taxes due; provided, that said tax-collector shall not be required to distrain in cases where he knows or has reason to believe that the tax-payer has no personal property within the county.

Section 53.—*Be it further enacted*, That if the tax-collector shall have cause to fear that any person, company firm or corporation charged with taxes on the tax-books is about to remove from the county without paying the taxes due, he may at any time levy such taxes, penalties and costs by distress and sale of personal property.

Section 55.—*Be it further enacted*, That if each person, company, firm or corporation, owing taxes for any year, has removed into any county, a distress warrant may be issued by the tax-collector to the sheriff of the county, to which the party has removed, for the collection of the taxes, penalties and costs due. Sections 54 and 55 are to be performed only when the sale of personal property for taxes shall be sold at public auction; and no property shall be sold that is sufficient to pay the taxes, penalties and costs; and should the sales produce a surplus, such surplus shall be returned to the owner of the property. Ten day's notice of such sale to be given by written advertisement.

Section 57.—*Be it further enacted*, That said tax collectors, in the discharge of their duties, may appoint as many deputies as the duties of their respective offices may require; and in case they have to distrain for taxes, they shall be entitled, in addition to their regular commission, to the same fees as are allowed by law on the collection of money by the sheriffs in executions, which fee shall be paid by the tax-payer.

Section 58.—*Be it further enacted*, That in all cases when the tax-books for any year shall have been four months in the hands of the tax-collector of any county in the State, he shall then and thereafter add and collect penalties on all payments by tax-payers made after that time as herein prescribed, to-wit: After the expiration of ninety days, and before the sale of the property, ten per cent.; and to render the provisions of this section more effectual, the chairman of the county court, or other officer whose duty it is to settle with the tax-collector, shall see that he is charged with and accounts for the penalties prescribed by this act on all collections made by him after the time named, and no act of waiver of any of said penalties or failure to collect the same by the tax-collector, shall release such officer from accounting for any and all penalties that should have been collected; and it shall be the duty of such tax-collector to issue receipts for any and all payments of taxes, and the amount of each tax therein, and he shall make a monthly statement, showing the aggregate taxes which have been paid during the month, to the chairman of the county court, and an abstract of the report shall be furnished to the comptroller of the county court clerk, and the sum of ten per cent. on the amount collected shall be and is hereby imposed upon him for each month such tax-collector fails or refuses to pay over the money so collected by him.

Section 59.—*Be it further enacted*, That if any tract of land, or town or city lot be sold for taxes, is in possession of any person holding by contract of rent, or as lessee of the owner, no writ of possession shall issue to the purchaser during the existence of such contract of rent or lease, but such tenant, upon notice, shall attone to the purchaser.

Section 60.—*Be it further enacted*, That whenever any land or lot shall have been sold under the provisions of this act, and the purchaser shall have paid the amount of his bid and costs, the owner shall not be entitled to his action of ejectment to be restored to the possession of such land or lot upon the ground of any irregularity of the sale of the same until he shall have paid, or tendered to the purchaser, the amount of his bid, damages, interest, costs, and other taxes (if any should have been paid by the purchaser), as provided, but if such owner or person liable for such taxes claim that they have been paid, or are not justly due from any cause, he may pay the same under protest, and sue the collector to recover them back. And if such tax-payer recover a judgment against such collector, the comptroller shall issue his warrant to such tax-payer for the amount of such judgment upon the presentation of a copy of the same duly certified.

Section 61.—*Be it further enacted*, That in all cases where lands of a minor, idiot or insane person are reported for sale, and such person has no guardian or trustee, the court shall appoint a guardian *ad litem*, to represent such person; and the notice provided for in the fifty-third section of this act, shall be served upon such guardian.

Section 62.—*Be it further enacted*, That in all cases where taxes remain due and unpaid on the first day of June, of the year, following the year for which the taxes are due, the tax-collector sh