B. LOWENSTEIN AND BROS

GRAND OPENING

Takes Place

THURSDAY, MARCH 30

SPECIAL DISPLAY

OF

COSTUMES, MISSES' SUITS.
WRAPS, SILKS, DRESS GOODS,
LACE UNDERWEAR, NECKWEAR,
HOSIERY AND TRIMMINGS.

WE WILL EXCEL all PREVIOUS EFFORTS

Come and see what Handsome Goods we keep. Every one invited.

REAL ESTATE AGENTS.

W. A. Wheatley,
Real Estate Agent
—AND—
ATTORNEY;
281 Main Street, Walker Block,
MEMPHIS.....TENNESSEE

JOHN OVERTON, JR. C. N. GROSVENOR

OVERTON & GROSVENOR,
Real Estate Dealers
AGENTS AND BROKERS,
OFFICE, 264 SECOND ST.,
N. E. Cor. Second and Court,
MEMPHIS, : : : : : TENNESSEE.

REAL ESTATE BOUGHT AND SOLD, TAXES Paid, Rents Collected, etc., on Commission.

M. L. SELDEN. O. B. PARKER

SELDEN & PARKER,
Real Estate and Rental Agents,
285 Main St., Memphis, Tenn.
Correspondence solicited.

DENTIST.

J. W. NELSON, Dentist
336 Main, corner Union.

BEST SET OF TEETH.....TEN DOLLARS
Gold Fillings.....Two Dollars
Silver and Tin Fillings.....One Dollar
Gas and Extracting, each.....Fifty Cents
Satisfaction Guaranteed.

FOUND.

BUNCH OF KEYS—Near 580 Main street; prove property and pay charges at this office.

PERSONAL.

WILL THE PERSON—Who took a large black silk Parasol, through mistake, from Miss Conway's school last Friday, please return it there, or to Appeal office, and be rewarded.

TAKEN UP.

MULE—At Blue Cane Ridge, Ark., a dark bay mare mule, which the owner can get at J. W. Farrow's, ten miles from Pecan Point.

STRAYED OR STOLEN.

MARE—On last Thursday, 23d inst., a dark bay mare, about 14½ hands high; branded R on left shoulder; left hind foot white; about 8 years old. Will pay a liberal reward on her delivery to me, at W. H. Kimball's, 5½ miles on the Pigeon roost road.
O. W. McCLAREN.

STRAYED.

COW—Small light-red cow; left eye out; slit in both ears; calf with her. Liberal reward if delivered at 119 Washington street.

ROOMS AND BOARD.

NICE ROOM—On first floor, with board, suitable for two gentlemen, at 518 Main street.

FRONT ROOM—Handsomely furnished, with board, at 141 Madison street.

ROOMS AND BOARD—Two rooms, with southern exposure, at 72 Court street.

NICE ROOMS AND BOARD—At 106 Court street.

SUITE OF FRONT ROOMS—Southern exposure with board, at 72 Madison street.

WANTS.

I WANT TO RENT MY FURNISHED APARTMENTS, in center of city and southern exposure—suitable for two to five persons. Address
T. H. B., Appeal office.

SADDLE HORSE—For country service; must be sound and cheap. Apply immediately to
W. JEFFERSON, No. 272 Front st.

MUTILATED COIN—Old gold and silver, by
J. N. MULFORD & CO., 333 Main st.

FOR SALE.

COTTON SEED—We have good planting seed for sale, of the variety known in North Louisiana as "Denny." This cotton is very productive, and has a staple of fair length. In growth and appearance it closely resembles the Boyd of best selection, and is preferred by many who have planted them all, to either Boyd or Dixon cotton-seed. By the bushel, 50 cents; less rates given by the ton. Address
Oasis Plantation, Friars Point P. O.,
Coahoma county, Miss.

BUGGY AND HARNESS—For $60. Can be seen at Edwards's Stable, 373 Main street. Address
J. O., this office.

BUGGY—SAFE—A first-class top-buggy, nearly new; also, a small size "combination-lock" safe. Apply to
W. L. CAMERON,
65 Madison street.

JUDGMENT for ninety-one dollars, against J. White & Son, Marble Dealers, corner of Poplar and Second streets. Appealed by John White taking the pauper's oath.
JAS. MAYDWELL.

THE HOTEL DE EUROPE PROPERTY—Corner Third and Jefferson streets, will be sold at a reasonable price, and on time. Apply to
H. A. H., Southern Express Office.

ROSES, VERBENAS, GERANIUMS—And all other bedding plants, in large quantities, for sale at J. M. WILLIAMSON'S, corner Jackson and LaRose streets, Memphis.

SMALL TOWBOAT—Suitable for light towing or harbor work; only three years old. Also, four pine BARGES and a lot of TARPAULINS, nearly new. All can be seen at OWENSBORO wharf. For further information apply to
A. A. STUART, Owensboro, Ky.

FOR RENT.

NEW COTTAGE—No. 423 Orleans street; seven rooms; every modern convenience; also, Stable and Pheaton House. Apply to
G. D. RAINE, 41 Madison street.

CHOICE FARM—Of 300 acres splendid land on L. and N. R. R., near Mason's Depot. Improvements good and all under strong fence; can be had for 1, 2 or 3 years by responsible tenant. Or owner will subdivide into two, three or more farms, and advance supplies to renters owning their teams or outfits. Apply to
MINTER PARKER, 289 Main street.

NICELY FURNISHED ROOMS—At 99 Madison street.

NICE FURNISHED ROOMS—At 85 Main street.

46 FIFTH STREET—On street-car line; house with five rooms and kitchen; $10 per month.
MRS. M. C. REDER, 27 Fifth street, Chelsea.

TWO OFFICE ROOMS—Renovated. FEIGE & PETERSON, corner Jefferson and Main streets.

ROOMS—Five nice unfurnished rooms. Inquire at 55 Market street

FURNISHED FRONT ROOMS, At 20 Linden Street.

PLANTATION—Fifteen miles above Memphis; good improvements.
STOREROOM—No. 307 Main st., Peabody Hotel.
POWER HALL—Exposition Building.
STOREROOM—No. 341 Main street. Apply to
R. B. SNOWDEN or J. L. GOODLOE,
No. 55 Madison street.

FIXTURES.

SCHMITT & CO.,
Manufacturers of all kinds of
STORE FIXTURES,
SHOW-CASES,
BAR AND OFFICE FIXTURES,
REPAIRING, ETC.
389 Main Street, Memphis, Tenn.

CANCER INFIRMARY.

DR. W. H. TOLLEY
HAS OPENED A CANCER INFIRMARY AT the Raleigh Mineral Springs, and offers his services to cure
Cancers, Tumors, Ulcers, Etc.,
Without the use of the knife or loss of blood, with but little pain, by a process recently discovered and known only to himself. All cases undertaken by him he will GUARANTEE A CURE, or no pay. Send for circulars and certificates.
Address him at RALEIGH, Tennessee.

RIPARIAN READERS

Will Consider with Interest the Flood Notes, Facts and Figures Here Set Forth.

The Damage to the Dykes not so Great as has Been Estimated—Planters' Losses Severe.

Fader, Frank & Co., of Memphis, sustained severe losses in the Watson district, Desha county, Ark.

There is danger that much work stock will be lost by feeding corn damaged and musty from the damp.

Cowdon's outlet theory has received more consideration from close thinkers since the 1st of February than ever before.

Negroes have commenced a hegira to the hills, but hopes are entertained that the exodus will not be so great as to cripple planting interests.

Thomas H. Allen & Co., of Memphis, own between twenty and thirty plantations in Mississippi and Arkansas, most of which were under water.

Only one of the twelve saloons in Arkansas City was closed during the flood, though the tops of some of their counters were but a foot or so above water.

Not the least among the losses of planters in the bottoms is the almost entire cleaning out of wild hogs, upon which before this people down there depended almost exclusively for their meat supply.

Owing to heavy breaks just above and below, the Bass levee, at Lake Providence, La., put up in 1877-78 at an expense of $75,000, afforded no protection during the present overflow.

The destruction of stock will obviate the necessity of much of the usual fencing in the bottoms, unless the "lean kine" of the hills should make a raid, when buckshot will possibly be resorted to.

Colonel Ed Richardson's immense plantation at Refuge, Miss., ten miles below Greenville, will not be clear of water for a month yet at the present rate of decline, and many other heavy planters are in the same sad plight.

Though this is an election year in Arkansas, it would hardly be known in the overflowed counties, so completely has the inundation monopolized public attention. Desha will most likely re-elect Isaac Bankston sheriff, and J. P. Jones, Circuit and County Court clerk.

Egypt Ridge, in Bolivar county, Miss., whereon are situated some of the most productive plantations in the valley, was not wholly under, though overflowed in places. Its entire area is only about four by eight miles, though its peculiar advantages make it very valuable.

While the water was at its highest a fair-sized steamboat could have gone from within twenty miles of Duff to Duff, thence into Mexico without entering the Mississippi river, by taking "the inside route" down Bayou Bartholomew, Bayou Boeuf, Tensas, Ouachita, Red and Atchyafalaya rivers.

The Mississippi Levee Board, which is called to meet at Greenville next Monday, will have most important work before it in providing for the repair and raising of the broken dykes—a work that will require a vast amount of money and engineering capacity of the first order, both of which are within reach of the board.

Thousands of deer have been killed in Drew, Lincoln, Ashley and Dorsey counties, Ark., since the water come out of the banks. The animals were driven out of the lowlands, where they had been hitherto almost inaccessible to hunters. Bales and piles of the pelts are being received daily at Memphis, and Front street is redolent with the peculiar odor.

There are seventeen valuable plantations within Laconia Circle, chief among which is the one of Dr. Blackburn. This protection levee, built years ago at a cost of over $100,000, never before gave way, and as those inside it had every confidence in its impregnability, the wreck was complete. No accurate estimate of the losses can be made until the water has gone off.

The work done last autumn by Captain George Arnold on the levees at Australia and Concordia stood the pressure of the flood, while old work above and below gave way by the hundred yards. Engineers explain this apparent phenomenon on the hypothesis that there was considerable "logging" in the old levee, while the green earth was honestly put up.

A spring overflow is usually followed by a healthful summer and spring, but many persons in the lower counties of Arkansas and Mississippi fear the unusual destruction of live stock will entail much sickness when the sun shall have worked decomposition upon the carcasses. A singular fact in connection with this is that buzzards and crows have as yet made no move toward their usual scavenger work.

Mr. Zadek, a merchant of Terrene, Miss., whose business house caved into the river about ten days ago, has a fleet of skiffs and small flatboats, manned by refugee darkys, engaged in taking the hides from drowned cattle in Bolivar county. It is said the skins cost him, delivered to steamers, only about ten cents each, and that even at this low rate his men make good wages, so plentiful are the drowned carcasses.

It is the general impression of persons competent to judge that not more than half the usual area of cotton can be planted in the overflowed sections this year. Stock, feed, fences, tools, seed, and, in many instances, buildings wherein to house the labor, are wanting, and by the time these can be supplied the planting season will have passed. Instances are not lacking, however, where good corn crops have been raised which were planted as late as the 1st of July, and a little energy toward this end will amply repay those who will exert it.

The Anglo-American Land Company, organized to raise cotton after the same methods as pursued by Dalrymple on his big wheat farm, and to the operations of which general attention in this section of country is directed, have met with very serious drawbacks in the overflow of the extensive plantations purchased by its directory last year in Chicot county, Ark., and Bolivar and Washington counties, Miss. There is no intention as yet expressed by the company of an abandonment of the enterprise, but it will take three to five years to fully develop it.

LOCAL PARAGRAPHS.

—Another hanging in the wind.

—The library is not to be forgotten.

—More coolness is promised to-day.

—Beale street will be paved after all.

—The city is every day growing cleaner.

—The gas was lit at 2 o'clock this morning.

—Divorce has become unpopular in Memphis.

—The buffalo gnats poison the mules and horses.

—Cotton futures were rather severe yesterday.

—The position of city scavenger is open for candidates.

—Judge Eldridge is presiding now over the court in Bartlett.

—The Chickasaws visited the Art Loan Association last night.

—The flood subsides and the gnat still lives numerously here.

—The railway case was continued before Judge Morgan yesterday.

—Bootblacks, bootblacks beware! Bootblacks, please have a care!

—In the vicinity of Memphis the gnats are getting the better of the stock.

—The Rev. W. W. Landrum preached at the Central Baptist church last night.

—Can somebody explain the economical reason for the buffalo gnat's existence?

—Marriage license was granted yesterday to Matt D. Stephenson and Mollie Hall.

—Every man who allows his premises to be filthy is hauled up before the recorder.

—Calvin Perkins was enrolled as an attorney of the United States Court yesterday.

—Now that he is captain of the Broom Brigade, the boys call him Miss John D. Waldran.

—The man who kicks about his property assessment is referred to the Board of Equalization.

—A complimentary benefit has been tendered to Mr. Frank Gray, manager of Leubrie's Theater, for this evening.

—Dave Mills, colored, brought in a stray dark bay horse to the stationhouse yesterday; but its owner has not yet been found.

—The walking match will be the spring sensation. The railroads will all prepare to meet the demands upon them for excursion rates.

—N. F. Leccoq, not the composer, but the discomposer of his family serenity, was given 100 days on the Island yesterday by President Hadden.

—The Board of Health office on Poplar street is nearing completion, and the old office of the board will soon be condemned and ordered to be pulled down.

—The "Olde Folkes Concerte," by the Le Moyne school, will take place to-night. The programme selected is of a very unique nature. There will be songs, recitations and other attractive features.

—Three society griefs who raised a rumpus on Main street early yesterday morning were presented in the Police Court yesterday morning later, and fined $5 each. Their names are not worth mentioning.

—The amount of money already raised by the citizens toward the establishment of the Nash public library has encouraged the gentlemen interested, and fresh efforts will be made to increase the amount subscribed.

—To the buffalo gnat: You are mistaken in supposing that we are a buffalo. We are only an unpalatable newspaper man. We are not even a mule, a horse, nor an ass, though by your smiting you would seem to say so.

—An ex-scribbler who was arrested and placed in the stationhouse the other night threatened to prefer charges against the mild and genial night stationhouse-keeper, Colonel Stewart, because the latter intimated that he was drunk.

—In the matter of the Beale street Baptist church (colored), Chancellor McDowell has ordered that the church be closed, and remain closed until the motion before the court be disposed of, or until further orders of the court.

—The chorus rehearsing at Calvary church for the Easter celebration (Monday, April 10th) will meet for rehearsal Thursday night and Sunday afternoon at 3:30 p.m. Some grand choral classics will be given, and the event is creating much interest among music-lovers.

—The building from which the APPEAL was first issued in 1840, and one of the oldest in the city, situated at the corner of Front and Poplar streets, is being replaced by a new structure. If the old bricks and mortar could talk an interesting chapter in the history of Memphis could be told.

—The Towpath Club has adopted the following resolution: "That we denounce the late attacks upon the memory of President Garfield as unwarranted, inexcusable and unworthy the serious consideration of any American citizen, and we rejoice that this latest effort to defame his character and to steal from him his well won laurels has so signally failed."

—Saturday night will positively be the last of the Art Loan Exhibition, though the ladies in charge have been besought to keep it open yet another week. They find the strain of constant attendance at the rooms too trying to endure it any longer. All who have not yet seen this, the best collection of paintings and bric-a-brac ever shown in Memphis, should not fail to do so before Saturday night.

—Some days ago Mr. John T. Moss, the attorney, wrote a letter to Governor Hawkins, asking that he commute the sentence of Robert Ross to imprisonment for life. Judge Horrigan and General Turner also joined in the request. Mr. Moss got a letter from the governor stating that for want of time to investigate the matter, he would advise Mr. Moss to exhaust all his legal remedies. The case will accordingly be taken to the Supreme Court.

—A meeting of the Board of Trustees of the Nash Library was held on Wednesday, March 29th, at the Cotton Exchange committee-room, at which an organization was effected by the election of J. J. Fargason as president and W. W. Goodwin secretary. Committees were appointed for the purpose of soliciting subscriptions, and districts of the city were assigned to each committee. The several committees will enter at once upon the duty of canvassing the city, and the good work they have in hand should prepare them a favorable reception with every one.

—Since Mr. Curtis came to Memphis and was taken possession of by General Peter Tracy, many of our citizens have observed with apprehension the intimate friendship that grew up between them, like Jonah's gourd. It was like one of our hottest nights—too warm to last—and it was believed that some trouble would ensue between the two. This belief was justified last night just before Mr. Curtis left for the East, when the general caned him handsomely at the depot. The weapon was a slender stick of tropical wood, with a gold band inscribed "D. A. C. from P. T."

LOCAL NOTICES.

LAST day of the W. C. A. dinners.

BAILEY'S, 295 Second, is the place to have good plumbing done at reasonable prices.

FOREIGN productions in Millinery Goods will be seen in their greatest variety at P. E. Hopkins & Co.'s opening on next Thursday, March 30th.

THE Planters' Insurance Company, one of our oldest and strongest institutions, gives special attention to insuring dwellings and contents, and at moderate rates. Office in the company's building, 41 Madison street.

REVIVAL services are being held at Saffarans Street Methodist church, conducted by the pastor, Rev. J. P. Walker, with the assistance of other ministers. Service daily during the present week at 3:30 and 7:45 p.m. Everybody cordially invited.

THE ladies who have promised contributions to the ornamental department of the bazar to be given by the ladies of the Cumberland Presbyterian (Court street) church, the first week in April, will please send them in as soon as possible. All contributions to be sent to Mrs. J. W. Falls, 363 Jefferson street extended, and Mrs. M. C. Callaway, room 69 Peabody Hotel.

B. LOWENSTEIN & BROS.

GRAND OPENING

TO-DAY.

Special Display

—OF—

Costumes and Suits.

LET every lady in the city, who wishes to attend the openings to-day, invite her husband to dine with her at the W. C. A. dining-room, 247 Main street. Last and best dinner of the series for fifty cents.

Silk-Raising School

Commences April 10, 1882. Call and register your name.
P. WALLACE McKITTRICK,
Practical Silk Culturist and Reeler,
221 Second street, Memphis, Tenn.

To-morrow's Drawing

In the Commonwealth Distribution Company will be a matter of interest to a very large number of Memphians. The sales each month in this city are very extensive. Several capital prizes of Louisville lotteries have been drawn here, and the people do not forget it. Those who want numbers in to-morrow's drawing had better call this morning at No. 6 West Court street.

Grand Opening

Of French pattern bonnets, Thursday, March 30th, at Mrs. A. K. Sloan's.

Young Silkworms

Now ready for sale.
F. WALLACE McKITTRICK,
Practical Silk Culturist,
221 Second street.

See Here,

You are sick; well, there is just one remedy that will cure you beyond possibility of doubt. If it is liver or kidney trouble, consumption, dyspepsia, debility, "Wells's Health Renewer" is your hope. $1. Druggist.

Plants and Flowers.

I have 100,000 budding plants of great variety and large assortment, which are second to none in this market. The public are invited to call, examine and be convinced. Floral decorations made in the best of style on short notice. Prices reasonable.
H. MOORE,
Hernando Road, two blocks south of the Hernando "Curve."

Thursday, March 30th,

is the opening of P. E. Hopkins & Co. Many new and novel styles in Imported Millinery will be shown for the first time in this section.

Insist Upon Obtaining

Floreston Cologne. It is pre-eminently superior in permanence and rich delicacy of its grance.

Hose—Hose Carts.

Prices as per quality.
BROWNE, 40 Madison street.

Grand Opening

Of French pattern bonnets, Thursday, March 30th, at Mrs. A. K. Sloan's.

Faded Colors Restored.

Gray hair soon recovers its youthful color by the use of Parker's Hair Balsam, an elegant dressing, admired for its perfume.

French Steam Dye-Works.

Ladies' and gentlemen's goods dyed and cleaned at Louis Riegel's, 58½ Jefferson street.

TO LADIES!

THE MESSRS. KREMER beg to announce that they have secured the services of

Madame Françoise Vanrootey,

of Paris, France, as Cutter and Fitter in their Dressmaking Department.

WEATHER OBSERVATIONS.

WAR DEPT. U. S. ARMY SIGNAL SERVICE. } WEDNESDAY, March 29, 1882, 10:08 p.m. }

Place of Observation.	Bar.	Ther.	Wind. Direc.	Wind. Force.	Weather.
Memphis	30.07	64	S.E.	Fresh.	Clear
Louisville	29.99	63	S.W.	Fresh.	Cloudy
Little Rock	30.07	67	S.	Fresh.	Cloudy
Chattanooga	30.15	53	S.	Light.	Clear
Nashville	30.09	58	E.	Light.	Clear
Galveston	30.09	69	S.	Fresh.	Clear
Vicksburg	30.15	65	S.	Fresh.	Clear
Shreveport	30.08	68	S.	Fresh.	Clear
San Antonio	30.05	78	S.E.	Fresh.	Clear
Indianola	30.08	69	S.	Fresh.	Clear
Port Eads	30.27	64	E.	Light.	Clear

PERSONALS.

MR. LOUIS STIX, of New York, left for home yesterday morning.

MR. D. A. CURTIS, of the New York *Herald*, left for New York last night.

GOVERNOR J. L. ALCORN, accompanied by his wife, have apartments at the Peabody Hotel.

MR. J. J. SLACK, a prominent lawyer, of Grenada, Miss., arrived yesterday, and would be pleased to see his friends at the Peabody Hotel.

VISITORS on Change yesterday: W. H. Stule, Corinth, Miss.; W. Delaney, Rosedale, Miss.; J. C. Callicott, Coldwater, Miss.; H. H. Estes, Miss.

KOONSOSSITOY, from Chinco, China, the great Chinese tobacco importer and dealer, is a guest at the Peabody Hotel. He will be there some days.

AMUSEMENTS.

Mr. Frank Gray's Benefit.

To-night a benefit will be given to Mr. Frank Gray, the manager of Leubrie's Theater, at which Jeans Senators will take a hand. Mr. Gray is a clever gentleman, and deserves well of the people of the city.

Andran's "Mascotte" by the Ford Opera Company.

On the opening night in Memphis, April 17th, Mr. Ford's excellent company will appear in Audran's beautiful opera mentioned above. While this opera belongs to the now popular school of comic lyric dramas, its music, all through, attains a much higher standard than most of them of the same class. The meaning of the word "*mascotte*," is "good fortune," and the French peasantry believe that the fairies occasionally endow at the time of birth, a female child among them with the power of giving prosperity and happiness to all who dwell beneath the same roof, especially when the favored one reaches young maidenhood. Mr. Ford's company is said to be the best of all contemporaries in its production. The "Gobble Gobble" duet between "Pettina," the *mascotte*, and "Fippo," her shepherd lover, as rendered by Miss Marie Bockell and Mr. George Denham, according to press statements, always takes the audience to two and three *encores*.

The Light Fantastic Toe.

To-night at the Art Loan Exhibition Prof. J. Mook's dancing scholars will repeat that programme so much enjoyed by those who were present Tuesday night. This is done for the reason that so many were turned away from the overflowing doors, that it is thought there will be enough to again fill the house and be so much pleased as the former audience was. In addition to the programme of Tuesday evening a new dance entitled "The Five Funny Fellows," just from China and of a burlesque character, will be produced, which of itself will repay any one the small outlay necessary to see it. Although all the dances were much enjoyed by those present, Miss Floy Cole's "Cachuca," Miss Nannie Goodbar's "Rapid Transit Fling," and "*La Noissance des Fleurs*," were more particularly noticeable for excellence. Last night the programme was entirely musical, with the exception of Miss Grace Lewellny's recitation, "Roger and I," which was so effectively given that it brought tears into the eyes of many present. Mrs. Fitts played an original composition characterized by brilliancy of execution. Of the ballads sung by Misses Hunter and Montgomery it is needless to speak, as they are both well known to the public. The excellent music discoursed by the amateur orchestra, who so kindly gave their services to the Art Loan Exhibition, was much appreciated by the visitors.

Premature Loss of the Hair

May be entirely prevented by the use of Burnett's Cocoaine.

The superiority of Burnett's Flavoring Extracts consists in their perfect purity and strength.

HAVE your plumbing done by Bailey

French Pattern

Bonnets and Millinery Goods are among the attractions at P. E. Hopkins & Co.'s opening on next Thursday, March 30th.

Don't Die in the House.

Ask druggists for "Rough on Rats." It clears out rats, mice, bedbugs, roaches, vermin, flies, ants, insects—15 cents per box.

Grand Opening

Of French pattern bonnets, Thursday, March 30th, at Mrs. A. K. Sloan's.

How Women Learn.

Women use Parker's Ginger tonic, because they learn by experience that it overcomes despondency, weakness in the back and other troubles of the sex.—*Home Journal.*

ASSESSMENT GROWL

The Board of Equalization Listening to the Plaintive Voice of the Persistent Grumbler.

Banks that Have to Pay Liberal Taxes and Those that are Allowed to Go Scot Free.

The Board of Equalization has been meeting regularly to receive the complaints and growls of the citizens about the assessment of property. As a general thing, but few complaints have been made against the valuation of the assessors. They will in all likelihood be reserved for the delicate ears and tender sensibilities of the County Court. And that suggests a warning. The Board of Equalization was established to protect the citizens, to hear their objections to the assessment, and when shown to be wrong to correct each case. One reason why the County Court's sessions are prolonged so, is because its time is mostly taken up with petitions from the citizens to reduce their assessments. Now there should be a limit to these petitions and no man should have the

PRIVILEGE OF LAYING HIS GRIEVANCE

before the County Court, unless his claim has been denied by the Board of Equalization first. If this rule were followed, or could be enforced, it would be more satisfactory to all parties. All those citizens who take any interest in their own property would do well to go to the Board of Equalization, and if they find anything demanding a correction, insist upon having it corrected. The Board of Equalization is composed of all the assessors, who divide themselves into committees of seven, which alternate in hearing complaints. Mr. Jesse Page has been chosen chairman of the board, and Mr. R. E. Loague secretary. These gentlemen constitute two permanent members of all the committees. Yesterday an APPEAL reporter called upon the secretary, Mr. Loague, and from him gained some information which suggests the propriety of inquiring into various matters.

THE PRINCIPAL COMPLAINANTS,

so far, are the State National Bank and the Manhattan Bank. Hitherto they have been paying taxes on only a portion of their capital stock, and the assessors have this time assessed their stock in full. As a reason for their objections they say that they seem to have a monopoly of paying taxes on their stock. There are other banks and corporations, such as the Union and Planters, the Bank of Commerce and the Memphis City Fire and General Insurance Company, which by their charters are exempt from taxation. Their second reason for an abatement is an agreement entered into by them with Mr. A. A. Taylor, ex-county attorney; Dr. D. T. Porter and Judge Heiskell. By the terms of this agreement they were to pay on only a percentage of their capital stock. For instance, the capital stock of the State National Bank is $250,000, but by the former agreement they were assessed at only $80,000. Mr. Page announced his intention to the gentlemen making the complaints in behalf of the banks, that he would hold them

TO THE FULL AMOUNT

of their stock. He did not recognize the validity of the agreement, indeed (questioned it entirely. The bankers were informed by him that if they would swear that their capital stock was what they desired it assessed at, he would so correct it. This they of course refused to do. The correctness of the assessor's position is undoubted, and it suggests another fact of which the public is ignorant, that there are several institutions in the city whose character makes them exempt. The question naturally arises has the legislature a right to grant any such a privilege to a corporation, which has no benevolent or educational feature attached, and if the statement of Mr. Loague that several of these banks are exempt from taxation is true, ought not the validity of that exemption to be tested?

All of these matters suggest a closer scrutiny into the assessment of property and a clearer and more definitive mode of procedure. There are undoubtedly many abuses needing correction.

THE TOWPATH CLUB

Denounce the Recent Attacks Upon the Character of the Lamented Garfield.

The Towpath Club, at its last regular meeting, unanimously adopted the following preambles and resolution:

WHEREAS, The recent publication of a letter attributed to General James A. Garfield, and said to have been written by him in July, 1876, has been made the occasion for severe and bitter criticisms upon his character and conduct, wholly at war with the universal expressions of respect and admiration with which his late untimely death was lamented; and whereas, we find in the said letter nothing to warrant the slightest criticism upon the fidelity, integrity or honor of the gallant Garfield, but much to increase our appreciation of his lofty patriotism, his devotion to his country and his due talent as a man of affairs, and fresh reason for regret and sorrow that he was so early lost from the national councils; therefore be it

Resolved by the Towpath Club, of Memphis, That we denounce the late attacks upon the memory of President Garfield as unwarranted, inexcusable and unworthy the serious attention of any American citizen, and we rejoice that this latest effort to defame his character and to steal from him his well won laurels has so signally failed.

ARE YOU A CORRESPONDENT?

The Question Propounded by President Hadden to a Minnesota Irishman and a St. Louis Negro.

Yesterday morning an Irishman was presented before President Hadden, charged with being drunk.

"Where are you from?" asked the president.

"Minnesota."

"Don't you know that none of the saloons are kept open after 12 o'clock at night?"

"I didn't know it, or I would not have gone in any of them?"

"What are you doing down here?"

"I'm a looking at the flood, yer honor."

"Are you a newspaper correspondent?"

"I'm a dacent honest man, Mr. Hadden."

"I thought, maybe, you were writing for some of the Minnesota papers."

"I may write something for the *Pioneer Press*, of St. Paul."

"Well, you can go. Call the next prisoner."

The next prisoner was a negro tramp from St. Louis.

"What are you doing here, Nebuchadnezzar?" asked the President.

"Oh I've viewin' de devastation and de ribber."

"Are you a correspondent for any of the papers?"

"No, sir; I ain't."

"Well, you needn't get indignant about it. All the great newspapers are sending correspondents down here, and I thought you might be writing for one of them."

"No sir; I writes to my wife; but I don't know whedder she sends de letters to de newspapers or not."

"Well, don't you do it any more, or I'll have to send you to the Island."

President Hadden seems to think that every man presented before him for being drunk must be a Northern newspaper correspondent.

THE CRUEL MURDER.

A Verdict of the Jury Prescribing One Hempen Rope.

The speeches in the trial of the State of Tennessee vs Sandy Matthews, charged with the murder of Essick Polk, excited so much public interest that the Criminal Court-room was crowded yesterday with people of all classes. At the time of the discovery of the murder, the APPEAL gave the completest details of the crime, and a repetition of those details would be unnecessary now. The opening speech for the prosecution was made by Mr. Samuel Weakley, one of the promising younger members of the bar. He spoke for three-quarters of an hour in a manly, unvarnished manner, without any attempt at pyrotechnics, and made a fine impression on the jury. Speeches for the defense were made by Mr. J. T. Moss and Colonel Douglass. The only hope for the defense was to impeach the character of the young woman who had given Matthews away. This proved to be a difficult matter. Her testimony on the stand was complimented for its straightforwardness and the failure to impeach it. The effort had been made to show that she bore a bad character in her community, but it was not done very successfully. This outlet for escape was eagerly seized by the defense, but the result proved that they did not make much from it.

General G. P. M. Turner, made the closing speech for the State. He declared that in all his experience as a lawyer at the bar and as attorney-general he had never come across so monstrous a case. He said that Matthews was a demon in every respect. The testimony showed it, and his countenance showed it beyond cavil. He had never been called upon to prosecute a case, in which his conscience felt so clear at asking a conviction of murder in the first degree as this. The case was simply complete. The girl had narrated all the details of the case, before the body of Polk was discovered and it was simply impossible for her to have known of it unless she had seen the crime committed; and then the voluntary confession before half a dozen witnesses made it damningly clear. The general contended that to send such a man to the penitentiary was an insult to the convicts. If he was confined for life in a lonesome dungeon, the dungeon itself would shudder at his presence. The speaker said, that if in the world to come he should meet the prisoner, and he had a spirit countenance at all corresponding to his earthly "phiz," he (the general) would perish of fright at the sight of him. Matthews's place, said the speaker, was on the gallows.

During the speaking Matthews began to realize that his large and sinewy neck was in danger. The day before he had apparently laughed at the trial, but the speeches seemed to cool the state of his liver and give him the cold shivers. During the speeches for the prosecution he trembled like an aspen. The instructions of Judge Horrigan were those usually delivered in murder cases, with a proviso devoted to the confession of the prisoner. The jury were put in possession of the case at 3 o'clock. They were out thirty-one minutes, though they agreed unanimously, without a dissenting voice, that it was murder in the first degree. The verdict of the jury was, practically, "one hemp rope." The negro turned two shades paler at the verdict, and the case was over.

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