

# The Athens Post.

BY SAM. P. IVINS.

ATHENS, TENNESSEE, FRIDAY, MARCH 12, 1869.

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**TERMS:**  
This paper is published every Friday, at Two Dollars a Year, Payable in Advance.  
No attention paid to orders for the paper unless accompanied by the Cash.  
Advertisements will be charged \$1.50 per square of ten lines, or less, for the first insertion, and 75 cents for each continuance. A liberal deduction made to parties who advertise by the year.  
Persons sending advertisements should mark the number of lines they desire them inserted, or they will be continued until forbidden and charged accordingly.  
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Obituary notices over five lines, charged at regular advertising rates.  
All communications intended to promote the private ends or interests of Corporations, Societies, or Individuals, will be charged as advertisements.  
Jobs Work, such as Pamphlets, Circulars, Cards, Blanks, Handbills, etc., will be executed in good style and at reasonable rates.  
All letters addressed to the Proprietor will be promptly attended to.  
Communications, to secure insertion, must be accompanied by the name of the authors.

## The Post.

Athens, Friday, March 12, 1869.

**The Forty-First Congress.**  
The House met at three o'clock, and after a colloquy between Mr. McPherson, on one side, and Messrs. Brooks, Eldridge and other Democrats, on the other, which threatened to end in a general row, proceeded to elect a Speaker, resulting in the choice of Blaine, who received 136 votes to Kerr's 55. The new Speaker hails from Maine.

**Cuba.**  
Spanish newspapers in Havana report that 300 insurgents had surrendered at Villa Clara, that Aringo had joined Valmaseda with 2,000 of the revolutionary troops and that General Lasca was meeting with no opposition in his march into the interior. Four Spanish gun-boats are cruising on the coast, and a man-of-war is watching the movement of the revolutionists at Nassau.

**Louisiana.**  
Continual rains in Louisiana have prevented the planters from commencing planting, and done great damage to the seed-cane. Other difficulties beset the planters. They are asking, "What has become of all the negroes?" But very few owners of land have secured as many negroes as they desire for the cultivation of their lands this year.—Chisamen will eventually do all the field labor in the extreme South.

**Fifty Cents Worth.**  
A young friend of ours, anxious to succeed in making a fortune, wrote to get a recipe "How to make a quick and certain fortune?" he invested fifty cents, and waited anxiously for the information. It came at last, but to his great disgust, contained only this line:—"Work like the devil, and don't spend a cent."

**Murder in Morgan County.**  
The Kingston paper of last week states that a foul and unprovoked murder was committed on the 26th, by Wm. J. Keith, son of Senator Keith, at Montgomery, Morgan county, upon the person of Garrett Hall, Register of that county. Both parties were citizens of Montgomery, or vicinity—the former the postmaster. The murderer is reported to have fled the county.

**Dry Earth for Wounds.**  
The medical authorities of the Pennsylvania Hospital have discovered that a dressing of dry earth for wounds is exceedingly valuable. In the army this dressing was extensively used, and always with efficiency. The brute creation exposed this fact to humanity ages ago, by applying earth to their own hurts. For obstinate sores a dressing of pulverized charcoal is the very best that can be applied.

**Cholera in India.**  
In ten months seventy-eight British troops out of the thousand throughout the whole continent of India, either died or were rendered permanently unfit for duty,—nearly one half from Cholera. The ravages of this disease grow yearly more fatal in the region around its birth-place. "Forty years ago," says an Indian medical journal, "its victims were one in five of those attacked, and now these are multiplied three-fold."

**Why Shouldn't He Have It?**  
The Toledo Blade states that a sort of chum or crony of President Grant when he used to haul wood from Carondelet ten years ago is now getting up a petition asking for the office of Collector of Internal Revenue in St. Louis. He is disconnected with the politicians, and expects to get the office on the strength of old friendship. Why shouldn't he have it? Ten chances to one he is more honest and better qualified for the place than nine-tenths of the collectors of internal revenue now in office?

Bishop Lefeur died at Detroit, March 5th, aged 85.

**Proposed Statue to Gen. Grant.**  
It is stated that a few sycophantic office-hunters are desirous of propitiating the powers that be by getting the public to erect a statue of Grant, proposed to be cast from the guns captured by him during the war. The New York Herald has no doubt that Grant is thoroughly disgusted with the effort. He is far too sensible a man to receive it other than an insult. He certainly will not show himself less sensible on this point than that brave old soldier, General Thomas, who refused such adulation in his own department. It is far better to wait until the administration of the President elect is finished before talking of statues; far better still to wait until death renders it impossible for a man to do anything to stain his record before his virtues are held up in a statue as a model for the ambition of coming generations.

**President Johnson.**  
The New York Herald throws out the following suggestive remark to those radical journals which for the last few weeks have been indulging in scurrilous attacks upon ex-President Johnson: Those editors and public men who are so vilely lampooning President Johnson upon his retirement from office should remember that on his return to Tennessee he may take a new departure and re-enter the Capitol again as a United States Senator. What a sharp thorn he will be in the sides of the radicals in that event! There is such a thing as venom overshooting its mark.

**A Traveling Senator Dead.**  
One of the North Carolina State Senators died recently. A resolution was passed by the body of which he was a member to appoint a committee to escort his remains to his late home, supposed to be, of course, somewhere in North Carolina. The committee started with the body, it is said, and at last accounts were en route for the State of Vermont—where the deceased had lived. He had been "sojourning" in the old North State long enough to be elected to the Legislature.

**The Alaska Purchase.**  
The report of the committee investigating the alleged bribery relative to the Alaska appropriation, is published. A considerable amount of testimony was taken, but the substance of the whole thing seems to indicate that no one was paid anything outside the actual amount of the purchase money, \$7,200,000, \$26,000 of that, however, being given to Robert J. Walker for his services as counsel in helping the appropriation through, and \$3,000 to Forney, of the Washington Chronicle, for setting forth the merits of the purchase in his paper.

**Cured Corn Fodder.**  
Well cured corn fodder is one of the cheapest and best feeds for milk cows. It will produce more milk and butter than any other fodder in winter. It is most profitable to have it cut a quarter of an inch in length with a fodder cutter and then steamed; or by pouring hot water over it and mixing a little chopped oats or mill feed with it and letting it stand a few hours to soak, cows eat it up clean. It is the cheapest feed a farmer can raise.

**Poultry.**  
Give fowls bones to pick. Bones usually have attached to them a quantity of flesh and fat, which render them valuable. The fat enables the fowls to resist the cold; the flesh gives them muscle and material for the formation of eggs, the carbonate of lime furnishes egg-shells, and the phosphate yields materials for bones and for the tissues.

**Angel vs. Brute.**  
A young lady the other day, in the course of a lecture, said: "Get married, young man, and be quick about it too. Don't wait for the millennium, hoping the girls will turn to angels, before you trust yourself to one of them. A pretty thing you would be along side of an angel, wouldn't you, you brute!"

**Women's Rights.**  
A Women's Rights Convention has been held in Maine. From the reports it appears that the best speaker was Mrs. Gustin, of Saccarappa, of whom a dark lady in attendance remarked:—"I've heard many good talkers, but dis Gustin suits me de best."

**First Rate Notice.**  
The Lafayette, (Indiana) Courier announces that a patent for making brick is offered for sale in Tippecanoe county, and adds:—"A first rate notice will be found in the telegraphic column—the fall of a church steeple built of that kind of material."

**Tart.**  
A Washington letter writer reported Gen. Grant as saying a few days before his inauguration that no one wanted the tenure-of-office bill retained, except thieves, scoundrels and their friends.

## GRANT'S INAUGURAL.

WASHINGTON, March 4.—Gen. Grant said: Your suffrage having elected me to the office of President of the United States, I have in conformity with the Constitution of our country taken the oath of office prescribed therein. I have taken the oath without mental reservation, and with the determination to do to the best of my ability all that it requires of me. The responsibilities of the position I feel, but accept them without fear. The office has come to me unthought; I commence its duties untrammelled. I bring to it a conscientious desire and determination to fill it to the best of my ability to the satisfaction of the people. On all leading questions relating to the public mind, I will always express my views to Congress, and urge them according to my judgment; and when I think it advisable will exercise the Constitutional privilege of interposing a veto to defeat measures which I oppose; but all laws will be faithfully executed, whether they meet my approval or not. I shall, on all subjects, have a policy to recommend, but none to enforce against the will of the people. Laws are to govern all alike, those opposed to, as well as those in favor of them. I know no method to secure the repeal of bad or obnoxious laws so effective as their stringent execution. The country having just emerged from a great rebellion, many questions will come before it for settlement in the next four years which preceding administrations have never had to deal with. In meeting these, it is desirable that they should be approached calmly, without prejudice, hate, or sectional pride, remembering that the greatest good to the greatest number is the object to be obtained. This requires security to person, property, and for religious and political opinion in every part of our common country, without regard to local prejudice. All laws to secure these ends will receive my best efforts for their enforcement.

A great debt has been contracted in securing to us and our posterity—the Union. The payment of this principal and interest, as well as the return to a specie basis as soon as it can be accomplished, without material detriment to the debtor class or to the country, is a large, must be provided for. To protect the national honor every dollar of the government's indebtedness should be paid in gold unless otherwise expressly stipulated in the contract. Let it be understood that no repudiator of one farthing of our public debt will ever take place, and it will go far towards strengthening a credit which ought to be the best in the world, and will ultimately enable us to replace the debt with bonds bearing less interest than we now pay. To this should be added faithful collection of the revenue and strict accountability to the treasury for every dollar collected, and the greatest practicable retrenchment in expenditure in every department of the Government. When we compare the paying capacity of the country now—with ten States still in poverty from the effects of war, but soon to emerge, I trust, into a greater prosperity than ever before—with its paying capacity twenty-five years ago, and calculate that we now pay, to a pecuniary standard, more than twice as much for every dollar then with more ease than we now pay for useless luxuries? Why, it looks as though Providence had bestowed upon us a strong box—the precious metals locked up in the sterile mountains of the Far West—into which we are now forcing the key to unlock to meet the very contingency that is upon us. Ultimately it may be necessary to increase the facilities to reach those riches, and it may be necessary, also, that the General Government should use its aid to secure the access; but that should only be when a dollar of obligation to pay secures precisely the same sort of dollar to use, and not before. Whilst the question of specie payments is in abeyance, the prudent business man is careful about contracting debts payable in the distant future. The nation should follow the same rule. A prostrate commerce is to be rebuilt and all industries encouraged. The young men of the country, those who from their age must be its rulers twenty-five years hence, have a secular interest in maintaining the national honor. A moment's reflection as to what will be our commanding influence among the nations of the earth in their day, if they are only true to themselves, should inspire them with national pride, and induce them to strive for a period when all divisions, geographical, political and religious can join in common sentiment.

How the public debt is to be paid or specie payments resumed, is not so important as that a plan should be adopted and acquiesced in. A united determination to do, is worth more than divided counsels upon the method of doing. Legislation upon this subject may not be necessary now, nor even advisable; but it will be when the civil law is more fully restored in all parts of the country, and trade resumes its wonted character. It will be my endeavor to execute all laws in good faith, to collect all revenues assessed, and to have them properly accounted for and economically disbursed. I will, to the best of my ability, appoint to office those only who will carry out this design.

In regard to foreign policy I would deal with nations as equitable law requires individuals to deal with each other, and I would protect the law abiding citizen, whether of native or of foreign birth, wherever his rights are jeopardized or the flag of our country foisted. I would respect the rights of all nations, demanding equal respect for our own. If others depart from the rule in their dealings with us we may be compelled to follow their precedent. The proper treatment of the original occupants of this land, the Indian, is one deserving of careful study. I will favor any course

towards them which tends to their civilization, christianization and ultimate citizenship. The question of suffrage is one which is likely to agitate the public so long as a portion of the citizens of the nation are excluded from its privileges in any State. It seems to me very desirable that this question should be settled now, and I entertain a hope and express the desire that it may be by the ratification of the 15th article of amendment to the Constitution.

In conclusion, I ask patient forbearance, one towards another, throughout the land, and a determined effort on the part of every citizen to do his share towards cementing a happy union, and I ask the prayers of the nation to Almighty God in behalf of this consummation.

**Address of Vice President Colfax.**  
Senators—In entering upon the duties in this chamber, to the performance of which I have been called by the people of the United States, I realize fully the delicacy as well as the responsibility of the position of presiding over a body whose members are in so large a degree my seniors in age. Not chosen by the body itself, I shall certainly need the assistance of your support and your generous forbearance and confidence. But pledging to you all a faithful and inflexible impartiality in the administration of your rules, and earnestly desiring to co-operate with you in making the deliberations of the Senate worthy, not only of its historic renown, but also of the States whose commissions you hold, I am now ready to take the oath of office required by law.

**Calhoun's Grave.**  
In his lifetime John C. Calhoun worshipped at St. Philip's (Episcopal) Church, Charleston, South Carolina. In the burial ground across the street and directly opposite the Church edifice, known as St. Philip's cemetery, repose the remains of the deceased statesman. A brick base upon which it was intended to erect a costly monument, rests at the head of the grave; upon this base is a small marble tablet upon which is inscribed the name—Calhoun. That is all there is to mark his last earthly resting-place. And here an incident may be related. When the secession convention passed the act of secession in December, 1860, the members repaired in a body to the St. Philip's cemetery, and there kneeling about the grave of Calhoun, prayers were offered invoking blessings upon his memory and success in the enforcement of the doctrines he had promulgated to the world, and which would make good the work they had that day begun!

**Worthy of Imitation.**  
The *Prebendary* gives us this admirable discourse of a French Capuchin, who on the Festival of St. James had to pronounce a panegyric on that saint. As he was rather late, the attendant priests, who feared that he would make a long sermon and so weary the congregation, entreated him to abridge it. The monk mounted the pulpit, and addressing the people, said: "My brethren, twelve months ago I preached an eulogy on the eminent apostle whose festival you this day celebrate. As I doubt not but that you were all very attentive to me, and I have not learned that he has done anything new since, I have nothing to add to what I said at that time." He then pronounced the blessing and descended from the pulpit.

## TENNESSEE REVENUE BILL.

Section 1. Be it enacted by the General Assembly of the State of Tennessee, That an act passed March 13, 1868, to amend the revenue laws of the State, be, and the same is hereby amended so that on all merchandise purchased for sale by merchants, a tax of one and one-half of one per cent shall be assessed on its invoice cost at the place where purchased, unless the tax on the same has once been paid to the State, in which case no additional tax shall be paid.

Section 2. That the tax referred to in the first section of this act shall not be levied upon or collected from any of the products, or any article manufactured within the State from the products of the State of Tennessee in the hands of the manufacturer or producer. Section 3. That so much of the said act of March 13, 1868, as refers to express wagons, drays, transfer wagons and carts, shall not be construed so to include vehicles other than wagons, drays and carts regularly in the business of expressage and transfer; all hacks, carriages or vehicles run for pay, a privilege tax of five dollars.

Section 4. That section 5 of the said act of March 13, 1868, so far as the said section relates to brokers of real estate, be amended as follows, to-wit: Brokers of real estate, including all contracts for rents or sale of houses or lands, carried on as a regular business, either for pay or commission, shall be deemed a broker of real estate, and shall pay a privilege tax of fifty dollars, and one-half of one per cent, on the commission derived from such sales or rents. And any person or persons contravening any of the provisions of this act shall forfeit and pay to the State not less than fifty nor more than five hundred dollars for each and every offence, at the discretion of the court, to be recovered in the name of the State by the clerk of the county court; provided that owners of real estate or houses, when leasing or selling their own houses and lands, shall not be deemed brokers; nor shall administrators doing business in the settlement of estates, nor guardians doing business for their wards be included in this act.

Section 5. That so much of section 5, chapter 89, of the acts of 1867-8, as imposed a privilege tax of twenty-five dollars upon "retail dealers in spirits, wines, ale, beer, or other malt liquors," be so amended as to impose a privilege tax of one hundred dollars upon all other dealers in spirits, wines, ale, beer or other malt liquors, in addition to the present taxes on merchants, and the duty of taking out license.

Section 6. That section 5 of the said act of March 13, 1868, in so far as the same relates to, or affects express companies, be amended as follows, to-wit: All express companies shall be taxed on the value of their shares of stock therein. Said shares shall be included in the valuation of the 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 the said stockholders reside in said place, town, ward or district, or not, but not at a greater rate than assessed upon other moneyed 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; and the same shall be subject to State, county, municipal or other taxation, to the same extent and rate and in the same manner as other real estate is taxed.

Section 7. That every individual banker, doing banking business under the laws of this State, is hereby required to take the oath, before the assessor, of the amount of capital invested in such banking business, and each one hundred dollars of such capital for the purpose of this act, shall be held for the purpose of taxation, shall be held and regarded as one individual share in such banking business, and such shares are hereby declared to be personal property. If such banker have partners, he shall declare upon oath, before the assessor, the number of shares held by each of them, in such banking business, ascertained as above provided; and the shares so held by any partner shall be included in the valuation of his taxable property in the assessment of all taxes levied in the city, town, ward, or school district

where such individual banker is located, and not elsewhere; and such individual banker shall pay the same, and make the assessment so paid a charge in his account with such parties; and if such individual banker have no partners he shall be held to be the sole owner of all the shares in such banking business, and the same shall be included in the assessment of his personal property in the assessment of all taxes levied in the city, town, ward or school district where his bank is located and not elsewhere.

Section 8. That there shall be kept at all times, in the office where the business of said bank or banking association, organized under the laws of this State or the United States, shall be transacted, a full and correct list of the names and residences of all the stockholders therein, and the same shall be subject to the inspection of the officers authorized to assess taxes during the business hours of each day in which business may be legally transacted.

Section 9. That when the owner of stock in any bank or banking association, organized under the laws of this State or of the United States, shall not reside in the place where the bank or banking association is located, the revenue collector for the State, county or corporation shall respectively have the same powers as to collecting the tax to be 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 from the collector, may all, or either of them, have an action to collect the tax from the avails of the sale of the shares of stock; and the tax on the share or shares of said stock shall be and remain a lien thereon till the payment of said tax.

Section 10. 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 imposition of taxes, it shall be the duty of every such bank or banking association, and the managing officer or officer thereof, to retain so much of any dividend or dividends belonging to such stockholder as shall be necessary to pay any taxes assessed in pursuance of this act, until it shall be made to appear to such officer that such taxes have been paid.

Section 11. That the privileges and franchises granted by the Legislature of the State to savings banks or institutions for savings are hereby declared to be personal property, and liable to taxation as such in the town, ward or civil district where they are located to an amount not exceeding the gross sum of their surplus earned and in possession of said banks or institutions; and the officer of such institutions or banks may be examined on oath by the assessor, or the assessor of such surplus; and the property of such banks and institutions shall be liable to seizure and sale for the payment of all taxes assessed upon them for said privileges and franchises.

Section 12. That section ten of "An act to amend the revenue laws of the State," passed March 13, 1868, to be so amended as to require magistrates to report and deposit with the county trustee the revenue collected by them, on the first Monday of every Quarterly Court, except in the counties of Davidson, Anderson, Shelby, instead of the first Tuesday of every month, as now required by law.

Section 13. That artists taking photographs, ambrotypes, or any other likeness, shall take out a license semi-annually, and pay a privilege tax thereof of fifty dollars for each gallery opened. The keeper of bagatelle tables, used either for profit or pleasure, shall take out a semi-annual license and pay a semi-annual tax for each table of \$12 50. Each variety establishment, where the performance consists of singing, dancing or comical representations, and other performances not theatrical or dramatic, shall take out a semi-annual license, and pay a privilege tax thereof of \$4 for each county in which he may do business.

Section 14. That each person or company opening or keeping a theatrical establishment shall take out a semi-annual license and pay a tax thereof of \$250 for each establishment opened. Each company of circus or circuses and animal show, or activity or strength, exhibiting for profit, shall take out a license and pay a privilege tax of \$100 for each day and night of exhibition.

Section 15. That each peddler of patent medicines shall take out a semi-annual license and pay a tax, if on foot, of 25, if on horseback, \$10, and if in a vehicle, \$20.

Section 16. That dealers in spirits, wines, liquors, etc., may take out a quarterly or semi-annual license at the recent rate of taxation.

Section 17. That section I of an act passed March 13, 1868, be so amended as to exempt all interest paying State and Corporation Bonds, owned by citizens of this State, from taxation.

Section 18. That section 5 of an act passed March 13, 1868, increasing the tax on marriage licenses to \$2 shall not be so construed as to apply annually to such licenses.

Section 19. That the penal assessment of two, five and ten per cent for failure to pay taxes, etc., as provided in section 17 of an act entitled an act to amend the revenue laws of the State, passed March 13, 1868, be, and the same is hereby repealed.

Section 20. That the Comptroller of the Treasury be, and he is hereby, authorized and empowered, with the advice and consent of the Governor, Secretary of State and Treasurer, to borrow, upon the faith and credit of the State, such an amount of money as may be necessary to meet the demands upon the treasury of the State, upon such terms and conditions as may be agreed upon.

Section 21. That all laws and parts of laws in conflict with this act be, and the same are hereby, repealed; and this act shall take effect, and be in force from and after its passage.

Section 22. That the tax referred to in the first section of this act shall not be levied upon or collected from any of the products, or any article manufactured within the State from the products of the State of Tennessee in the hands of the manufacturer or producer.

Section 23. That so much of the said act of March 13, 1868, as refers to express wagons, drays, transfer wagons and carts, shall not be construed so to include vehicles other than wagons, drays and carts regularly in the business of expressage and transfer; all hacks, carriages or vehicles run for pay, a privilege tax of five dollars.

Section 24. That section 5 of the said act of March 13, 1868, so far as the said section relates to brokers of real estate, be amended as follows, to-wit: Brokers of real estate, including all contracts for rents or sale of houses or lands, carried on as a regular business, either for pay or commission, shall be deemed a broker of real estate, and shall pay a privilege tax of fifty dollars, and one-half of one per cent, on the commission derived from such sales or rents. And any person or persons contravening any of the provisions of this act shall forfeit and pay to the State not less than fifty nor more than five hundred dollars for each and every offence, at the discretion of the court, to be recovered in the name of the State by the clerk of the county court; provided that owners of real estate or houses, when leasing or selling their own houses and lands, shall not be deemed brokers; nor shall administrators doing business in the settlement of estates, nor guardians doing business for their wards be included in this act.

Section 25. That so much of section 5, chapter 89, of the acts of 1867-8, as imposed a privilege tax of twenty-five dollars upon "retail dealers in spirits, wines, ale, beer, or other malt liquors," be so amended as to impose a privilege tax of one hundred dollars upon all other dealers in spirits, wines, ale, beer or other malt liquors, in addition to the present taxes on merchants, and the duty of taking out license.

Section 26. That section 5 of the said act of March 13, 1868, in so far as the same relates to, or affects express companies, be amended as follows, to-wit: All express companies shall be taxed on the value of their shares of stock therein. Said shares shall be included in the valuation of the 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 the said stockholders reside in said place, town, ward or district, or not, but not at a greater rate than assessed upon other moneyed 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; and the same shall be subject to State, county, municipal or other taxation, to the same extent and rate and in the same manner as other real estate is taxed.

Section 27. That every individual banker, doing banking business under the laws of this State, is hereby required to take the oath, before the assessor, of the amount of capital invested in such banking business, and each one hundred dollars of such capital for the purpose of this act, shall be held for the purpose of taxation, shall be held and regarded as one individual share in such banking business, and such shares are hereby declared to be personal property. If such banker have partners, he shall declare upon oath, before the assessor, the number of shares held by each of them, in such banking business, ascertained as above provided; and the shares so held by any partner shall be included in the valuation of his taxable property in the assessment of all taxes levied in the city, town, ward, or school district

where such individual banker is located, and not elsewhere; and such individual banker shall pay the same, and make the assessment so paid a charge in his account with such parties; and if such individual banker have no partners he shall be held to be the sole owner of all the shares in such banking business, and the same shall be included in the assessment of his personal property in the assessment of all taxes levied in the city, town, ward or school district where his bank is located and not elsewhere.

Section 28. That there shall be kept at all times, in the office where the business of said bank or banking association, organized under the laws of this State or the United States, shall be transacted, a full and correct list of the names and residences of all the stockholders therein, and the same shall be subject to the inspection of the officers authorized to assess taxes during the business hours of each day in which business may be legally transacted.

Section 29. That when the owner of stock in any bank or banking association, organized under the laws of this State or of the United States, shall not reside in the place where the bank or banking association is located, the revenue collector for the State, county or corporation shall respectively have the same powers as to collecting the tax to be 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 from the collector, may all, or either of them, have an action to collect the tax from the avails of the sale of the shares of stock; and the tax on the share or shares of said stock shall be and remain a lien thereon till the payment of said tax.

Section 30. 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 imposition of taxes, it shall be the duty of every such bank or banking association, and the managing officer or officer thereof, to retain so much of any dividend or dividends belonging to such stockholder as shall be necessary to pay any taxes assessed in pursuance of this act, until it shall be made to appear to such officer that such taxes have been paid.

Section 31. That the privileges and franchises granted by the Legislature of the State to savings banks or institutions for savings are hereby declared to be personal property, and liable to taxation as such in the town, ward or civil district where they are located to an amount not exceeding the gross sum of their surplus earned and in possession of said banks or institutions; and the officer of such institutions or banks may be examined on oath by the assessor, or the assessor of such surplus; and the property of such banks and institutions shall be liable to seizure and sale for the payment of all taxes assessed upon them for said privileges and franchises.