DAILY DISPATCH.

VOL. LV. RICHMOND, VA., SATURDAY MORNING, JANUARY 4, 1879. NO. 4.

THE DISPATCH.
BY COWARDIN & ELLYSON.
CASH—INVARIABLY IN ADVANCE.
The DAILY DISPATCH is delivered to subscribers at FIFTEEN CENTS per week, payable to the carrier weekly. Mailed at $6 per annum; $3 for six months; $1.50 for three months; 75c. per month for a shorter period.
The SEMI-WEEKLY DISPATCH at $2 per annum, or $1 for six months.
The WEEKLY DISPATCH at $1 per annum.

THE DISPATCH.
TERMS OF ADVERTISING.
CASH—INVARIABLY IN ADVANCE.

One square, one insertion	$0 75
One square, two insertions	1 50
One square, three insertions	1 75
One square, six insertions	3 50
One square, twelve insertions	5 50
One square, one month	10 00
One square, two months	18 00
One square, three months	25 00

LIST OF LETTERS.

LIST OF LETTERS REMAINING IN THE POST-OFFICE AT RICHMOND, JANUARY 4, 1879

LADIES' LIST.

Anderson, L.
Banks, A.
Bell, M. H.
Benjamen, P. R.
Carter, E.
Carrington, N.
Christian, A.
Cogbill, P.
Cranberry, C.
Crowley, S.
Darracott, M. E.
Elam, A. M.
Eales, S.
Forsythe, K.
Gordon, M. H.
Green, E.
Hancock, E.
Harris, B.
Harrison, L. A.
Jackson, L. A.
Johnson, M. E.
Jones, M. E.
Lucas, S.
Mac, M.
Mosie, M.
Meca, M.
Munson, N.
Napper, H.
Perrin, C. V.
Phillips, A.
Poides, D.
Purkins, M. A.
Preston, S.
Rose, F.
Schurbrack, S.
Shipley, L. V.
Smith, F. W.
Stecker, M.
Swiney, R.
Taylor, H.
Taylor, E.
Tyler, R. D.
West, M. H.
Williams, E. P.
Wilkins, E. T.
Wilson, V. H.
Williams, L.
Wingfield, L.

GENTLEMEN'S LIST.

Adams, W.
Black, R.
Bioreton, M. A.
Bolton, W. H.
Braxson, C.
Brooks, R. L.
Brownell, H. R.
Bruce, O. R. & Co.
Carraway, Rev. G. S.
Collins, H. S.
Crump, R.
Crinthamel, A. T.
Dabney, J.
Drinker, J. E.
Dudley, General W. W.
Dunn, J. W.
Fleming, W. R.
Flourney, W. J.
Galigo, D.
Galigo, A.
Gill, W. T.
Guerrent, J. R.
Haggerty, P. J.
Hall, T. H.
Hamilton, E. N.
Harris, G.
Hastings, W.
Henderson, J.
Hicks, T. E.
Holmes, Prof. E. C.
Jeter, J.
Jenkins, W. T.
Johnson, J.
Jones, W.
King, T.
Minor, G. W.
Miller, W.
Moreton, W. P.
Morriss, R. G.
Muller, T.
Pearman, Dr. W. A.
Pierce, W.
Purryear, W. A.
Robinson, R.
Royster, A.
Scott, T. W.
Sern, L. L.
Shaw & Co., W. A.
Sharkie, C. M.
Sheles, J. W.
Smith, W.
Spain, Jr., S.
Squire, Mr.
Shelton, H. R.
Stine & Co.
Stewart, I.
Sumner, W. S.
Taylor, S.
Van Balroon, M.
Walker, R. W.
Williams & Jones.
Woods, J. L.
Woodson, E. V.

W. W. FORBES, Postmaster.

BUFFALO LITHIA WATER.

THE BUFFALO LITHIA WATER IN SCARLET-FEVER.

TESTIMONY OF DISTINGUISHED MEDICAL MEN.

DR. JAMES B. MCCAW, PROFESSOR OF THE PRACTICE OF MEDICINE IN THE VIRGINIA MEDICAL COLLEGE.

[Extract from the proceedings of the Richmond Academy of Medicine, October 15, 1878.]

"Dr. McCaw also spoke of the great value of these Buffalo Lithia Waters in the management of SCARLET-FEVER and in ALBUMINURIA of PREGNANT WOMEN."

COMMUNICATION TO THE VIRGINIA MEDICAL MONTHLY FOR NOVEMBER, 1878, BY DR. C. W. P. BROCK, OF RICHMOND, VA., A MEMBER OF THE STATE MEDICAL SOCIETY.

Mr. Editor.—During the epidemic of scarlet-fever, which has been prevailing for a year in this city, and is yet scarcely ended, I have been giving my patients BUFFALO LITHIA WATER *ad libitum*, and to the exclusion of all other water for drinking purposes. In no case since I have pursued this course have I seen even a trace of ALBUMEN in the urine of scarlatinal patients, either during the attack or the convalescence. With this experience in a number of cases, and hearing of favorable results in the practice of other physicians in this city who have used the same means, I have thought it worthy of a note in your journal. If this result is *propter hoc*, we are enabled to rid scarlet-fever of one of its most dangerous concomitants.

There is scarcely any unusual taste to this water, hence it is not objectionable. Especially when ice is added patients drink it with avidity.

Respectfully,
C. W. P. BROCK, M. D.

RICHMOND, VA., September 30, 1878.

EXTRACT FROM LETTER OF DR. J. A. WILLIAMSON, OF CINCINNATI, OHIO, OF NOVEMBER 21, 1877.

"I would especially mention that I have found this water a sovereign agent in the treatment of persons convalescing from scarlet-fever, preventing the distressing and often dangerous dropsical condition to which this disease leaves the system exposed in the damp atmosphere of this city during the fall and winter months."

These waters, in cases of one dozen half-gallon bottles, $5 per case at the Springs.

For sale by PURCELL, LADD & Co., Richmond, Va.

THOMAS F. GOODE,
Proprietor Buffalo Lithia Springs, Va.
ja 4-eo3t

WANTS.

WANTED, A PARTNER in the gardening or dairy business, near town. Good chance for one with cows or small capital. Address, "FARMER," this office. ja 4-2t*

WANTED, A LADY TO TEACH three small children (girls), aged five, nine, and thirteen years—one who thoroughly understands English and music and beginners in Latin and French. A pleasant home, and liberal salary will be paid. Address E. M. WEBB,
ja 4-2t Petersburg, Va.

WANTED, A YOUNG MAN WITH $3,000 or $4,000 CAPITAL as partner in a well-established and well-paying commission business. Address, C. A. Y., care Carrier No. 2,
ja 4-3t Richmond, Va.

WANTED, PURCHASER FOR my TWO GRAY MARES, suitable for private carriage. Will be sold cheap. Can be seen at my office. A. H. SMOOT,
ja 4-3t 1328 Cary street.

WANTED, TO SELL GOOD SEASONED PINE WOOD—will deliver only by the cord—it shall be a cord—at $3.75, to all parties living above Fifteenth street. Apply at 124 south Eighth street. CHARLES Y. MORRIS.
ja 3-2t*

WANTED, BOARD AND AN UNFURNISHED ROOM, in a private family, for a lady. Terms must be moderate. Address B., *Dispatch* office, stating location and price. ja 2-3t

WANTED, A COOK, WASHER AND IRONER, either white or colored, without incumbrance. Must come well recommended. Apply at No. 4 west Grace street, between the hours of 12 and 3 o'clock. ja 2-3t

LOST, STRAYED, AND FOUND.

LOST, ON WEDNESDAY NIGHT, 1st instant, on Church Hill, or at Richmond Theatre, a LADIES' CORAL BREASTPIN. The finder will be suitably rewarded by leaving same at No. 1543 Main street. ja 4-1t*

STRAYED FROM MY PLACE, on the 30th December last, TWO BEEVES—one a white Heifer and the other a black Steer—both medium sized and in good order. A liberal reward will be paid for their return to me, or for information that will lead to their recovery.
M. BRIEL,
ja 3-2t* Stall No. 10, Second Market.

TAKEN UP, ON TUESDAY MORNING, the 31st of December, ONE LARGE RED COW, in good order; also, ONE SMALL ROAN COW with wide horns. The owner will please come forward, pay damages and take them away, or they will be dealt with according to law. Call at 804 west Broad street. ja 3-3t*

BUSINESS CHANCES.

FOR SALE, A DRUGSTORE. $125 CASH. 700 Seventeenth street. ja 4-2t*

OMNIBUS LINE.

MAIN-STREET OMNIBUS LINE, running on MAIN between NINETEENTH STREET and MORTON'S FLOWER-GARDEN, will be found to be the most pleasant, rapid, and cheapest mode of transit between the western portion and business centre of the city.

OMNIBUSES run in each direction every half hour, commencing at 7:30 A. M., and continuing until 7:30 P. M. They pass the following-named points as per schedule below:

GOING DOWN.—Pass Laurel street two minutes after leaving Morton's; Madison street, five minutes; Second street, nine minutes; Fifth street, twelve minutes; Ninth street, fifteen minutes; post-office, seventeen minutes; Thirteenth street, twenty minutes.

COMING UP.—Pass Old Market two minutes after leaving Nineteenth street; Fourteenth street, five minutes; Twelfth street, seven minutes; post-office, eight minutes; Ninth street, ten minutes; Fifth street, fifteen minutes; Third street, seventeen minutes; Adams street, twenty minutes.

FARE, 10 cents.

Tickets can be had of the drivers or at my office, 826 east Main street, at the following low prices: Four for 25c.; eighteen, $1; fifty, $2.50.

ja 3-6t JAS. W. GARBER, Proprietor.

SEINE-THREAD.

FISHERMEN'S DEPOT.

Our stock is now complete in SEINE-THREAD, SEINE-TWINES, SEINE-LINES, SEINE CORK, YAWKING, GILLING-ROPE, &c., &c.

We also MANUFACTURE SEINES of every description at short notice. NETTING for HAUL-SEINES always on hand.

OIL-CLOTHING for fishermen and sailors.

Our prices are lower than any house in the United States, and our goods are just imported and of the very best quality.

L. LICHTENSTEIN & SONS,
corner Seventeenth and Franklin streets.
Sole Importers of the "LION BRAND" SEINE THREAD—warranted to give satisfaction. de 28

Richmond Dispatch.

THE CIRCULATION OF THE DISPATCH IS LARGER THAN THE COMBINED CIRCULATION OF ALL THE OTHER DAILY NEWSPAPERS OF THE CITY.

SATURDAY.....JANUARY 4, 1879.

WEATHER REPORT.

INDICATIONS FOR TO-DAY.—For the Middle Atlantic States, falling followed by stationary or rising barometer, cooler northwest winds, cloudy and clearing weather.

For the South Atlantic States, north and west winds, rising barometer, cooler followed by warmer and clear weather.

THE WEATHER YESTERDAY was clear, cold, and windy.

THERMOMETER YESTERDAY: 6 A. M., 7; 9 A. M., 10; noon, 18; 3 P. M., 17; 6 P. M., 18; midnight, 13.

Mean temperature, 13 5-6.

LOCAL MATTERS.

FIRST OF JANUARY DISPATCH, double number, may be had at our counter put up for mailing. Price, three cents.

The Polar Wave.

The coldest weather since January, 1877, came suddenly upon us Thursday evening. That morning the thermometer recorded 32°, the freezing point in Fahrenheit, and there was every promise of fair and pleasant weather. At 1 o'clock the mercury in the thermometer recorded 47°. About that time, however, the wind, which had been blowing a gentle breeze from the southwest, suddenly shifted to northwest and blew a perfect gale. The temperature fell as rapidly as if an Arctic iceberg lay to the windward. A corresponding fall in the mercury took place, and at sunrise yesterday morning it read 7° Fahrenheit, 16° Reamur—which has 32° for its initial point. This indicated a fall of 40° in eighteen hours. At 1 o'clock yesterday it had risen to 16° Fahrenheit, the highest point reached during the day. The sky has been perfectly clear, not a cloud obscuring the sun, and no probability of the fulfilment of the prophecy of "Old Prob." that we should have snow.

Yesterday morning, wherever there had been water or moisture, the Frost King had come and silently waved his wand, and lo! the face of nature had changed. The ground was hard and firm, the gutters were frozen over, running streams were, despite the high winds prevailing, covered over with a shining surface, from which the sunbeams glinted with a rare radiance. Windows were embellished with engravings far exceeding the highest works of art in their design and delicate tracing. Nothing could be more beautiful than the sight presented on the front windows of many of the Main-street stores. All kinds of plants, including the most beautiful specimens of ferns; huge stalactites, as if fresh from some newly discovered cavern, were to be seen. Many of the windows seemed to be curtained with lace of the most costly manufacture. The sight was a rare one and well worth a visit to see. Many water-pipes were bursted, and plumbers will be busy several days repairing damages.

The steamship Wyanoke, after several attempts, got off yesterday morning between 11 and 12 o'clock, but it was a difficult undertaking. The river had frozen hard (the channel), but she managed to get through the ice, and is now no doubt at sea. The Philadelphia steamer sailed also. Last night the river was pretty well closed, and navigation of course suspended.

The basin was frozen hard except at the entrance to the gauge-dock, and the skaters were enjoying themselves as well as the cutting westerly wind would permit.

The canal was frozen. Indeed it is now frozen from one end to the other, except here and there where the water is too swift, and navigation is entirely suspended. The packet boat which left here on Thursday morning got up about twenty-four miles from this city, where the captain was compelled to stop on account of the ice.

The fountains in the Capitol Square are very pretty just now, especially the one in the Governor's yard, which seems to be frozen to the bottom, and as fast as the water falls from the sprinkler it freezes, forming a beautiful pyramid of ice.

The streets seemed well nigh deserted last night. The few persons who were out were either running along to keep warm or were walking very rapidly. The reportorial fraternity found no chinners on the street corners ready to talk politics; and all who could do so not only kept in-doors, but close in the chimney-corner beside the fire.

At midnight the mercury stood at 13°.

THE "WEEK OF PRAYER"—YOUNG MEN'S CHRISTIAN ASSOCIATION SERVICES.—By action of the Evangelical Alliance the week beginning Monday, January 6th, has been set apart as a special week of prayer, and Christians throughout the world are invited to unite in supplication for God's blessing, especially on the classes named in the topics of prayer suggested.

The directory of our Young Men's Christian Association has determined to observe the week of prayer by holding a series of devotional meetings at Association Hall, conducted by ministers of the different denominations.

We have fixed upon the hour from 5 to 6 o'clock P. M. as being one that will not probably conflict with any services which the churches may hold, and we earnestly appeal to Christian people generally, especially the pastors and other ministers, to attend these services and do what they can to make them both pleasant and profitable. And while the service will be opened promptly at the appointed hour, it will be understood that persons able to remain only a few minutes will be welcome *at any time during the service*.

The programme for the week will be duly announced. J. WILLIAM JONES,
President Young Men's Christian Association.

BRIEFS.—At the Third station-house yesterday evening Captain John Q. West, a mail agent on the Danville road, was made the recipient of a valuable pair of boots, brought here from New England by Mr. Sam. Butterfield, and presented on behalf of Captain Epps and the importer and others. The boots were of No. 11 size. Squire Tom Saunders made the speech of the occasion, and Captain West, though much surprised and deeply affected, responded. It was insinuated that no boots in the country large enough for Captain West could be found. Hence they had to be brought from New England. He took the joke kindly—also the boots.

This is a good time for those in affluence to remember the poor. There are people in this city without fuel or food. The police and the various charitable organizations can direct those who wish to bestow alms upon the worthy poor. If a collection of old clothing could be made it could be given to those who need it, and who with it on hand would be saved much suffering.

Very few statesmen stood at street-corners yesterday to discuss politics.

ELECTION OF OFFICERS.—At a regular council of Chicahominy Tribe, No. 34, I. O. R. M., 21st sleep of the "Hunting Moon," G. S. D. 387, the following chiefs were elected for the ensuing six moons: A. N. Gill, worthy sachem; E. H. McDonough, senior sagamore; M. J. Meredith, junior sagamore; John F. Shinberger, chief of records; L. W. Billups, keeper of wampum.

DEATH OF MR. PATRICK MCNAMARA.—Patrick McNamara, a well-known citizen and an honest and upright man, breathed his last yesterday, and his many friends will regret to hear of his death. He has resided in this city for the past twenty-six years.

AUDITOR'S REPORT.

Condition of the State Finances.

AN INCREASE OF TAXATION OF TWENTY-FIVE CENTS ON THE $100 RECOMMENDED UNTIL AN AMENDMENT TO THE CONSTITUTION CAN BE ADOPTED PROVIDING FOR THE SUPPORT OF PUBLIC FREE SCHOOLS BY A TWO-DOLLAR POLL TAX—CHANGES IN THE MODE OF COLLECTING REVENUE SUGGESTED.

The annual report of the Auditor of Public Accounts will be laid upon the desks of members to-day—a date earlier than usual. The most important subjects discussed are embraced in the following extracts:

COMMONWEALTH OF VIRGINIA,
OFFICE OF AUDITOR PUBLIC ACCOUNTS,
RICHMOND, November 4, 1878.

To the General Assembly of Virginia:

I have the honor to submit my annual report for the fiscal year ending September 30, 1878:

RECEIPTS AND DISBURSEMENTS.

Balance on hand October 1, 1877	$7,258 09
Total amount received during the year	3,020,139 81
Total	$3,027,397 90
Total amount of disbursements during the same period	2,997,067 09
Balance on hand October 1, 1878, as per books of this office	$30,330 81

The last year was one of peculiar embarrassment in conducting the operations of this office. It will be remembered that some time prior to the adjournment of the General Assembly, in April last, I laid before the Finance Committees of the two houses, sitting in conference, a statement showing the financial condition of the Commonwealth. No measure of relief, however, was adopted, and I was compelled to carry on the Government as best I could with the limited amount of currency or money at my command.

Against my management, however, no voice of complaint *but one* has been heard, although delays—necessary delays—occurred in the payment of demands upon the Treasury, which were authorized by law, and therefore proper to be made. The authorities of our State asylums, though in pressing need of funds, not only for building but on support account, have shown a most commendable degree of forbearance upon an assurance that my failure to pay them was not occasioned by any unwillingness on my part to do so, but from *sheer inability*. The complaint to which I have alluded was the old one of "*diverting the school funds*." To this I have replied in an appendix to this report, to which I beg the special attention of the General Assembly. To meet an objection which has been again and again put forward—that a tax of ten cents in the hundred dollars' value of property was specifically levied and collected for the schools—I beg to say that the fact is otherwise, and that there is no provision of law which requires it; the language of the statute is that "the proceeds of one fifth of the tax on land, property, &c., shall be applied to the support of the public free schools." There is no separate fund kept for schools on the books of this office; the law does not require it, nor could it be done if it did. The *payment of taxes, &c., in coupons, would alone prevent it*. The taxes are all merged and paid, or accounted for, by the treasurers at this office, without any distinction as to whether they are for capitation, land, or property, and are applied as a general credit in the settlement of their accounts.

The amount received during the year in *coupons* has been over $1,215,000, which, displacing that amount of currency, has rendered it impossible to pay in full the appropriations made at your last session.

The amount unpaid due to the Lunatic Asylums on all accounts is as follows:

To the Western Lunatic Asylum	$75,376 64
To the Eastern Lunatic Asylum	74,314 77
To the Central Lunatic Asylum	21,298 36
To the Deaf, Dumb, and Blind Asylum	20,000 00
There is also due and unpaid to the University of Virginia	6,250 00

The yield of revenue from the tax upon liquors under the Moffett law, in the absence of returns from twenty-five counties, I am unable to ascertain in time for this report. As soon, however, as full returns are in, I will furnish a complete statement to the General Assembly, giving the information, together with a comparison of results between the present and the old law. This statement I think I shall be able to complete by the middle of December.

I respectfully submit the following statement, which shows

FROM WHAT SOURCES REVENUE IS DERIVED.

Value of real estate as assessed with taxes, $246,391,193.56; tax on same at fifty cents on the $100 value is $4,231,955.96, and back taxes assessed of $1,260.22, making	$1,233,216 18
Value of personal property assessed with taxes, $76,178,438; tax on same at fifty cents on the $100 value	380,892 19
Value of incomes as assessed with taxes, $3,457,715.40; tax on same at one per cent	34,557 15
Capitation tax—white, 174,861; colored, 110,954; total tax at one dollar per capita	285,815 00
Estimated tax on licenses	600,000 00
Taxes derived from banks, railroads, insurance companies, clerks, notaries, &c	120,000 00
Revenue derived from other sources, net and other than extraordinary	75,000 00
Total revenue	$2,739,480 52
Deduct commissions for collecting, &c	189,670 02
	$2,549,810 50
Deduct insolvent capitation and property and delinquent land tax	135,789 86
	$2,414,020 44
Deduct current expenses of government	1,000,000 00
	$1,414,020 44
Deduct amount due to public free schools	441,757 95
Net revenue applicable to payment of interest	$972,262 49
Amount of interest on debt proper, of $29,350,826.38, at 6 per cent	$1,742,865 82
Deduct net revenue applicable to payment of interest	972,262 49
Deficit	$770,603 33

This does not include the annual interest due on bonds, &c., held by the Literary Fund, *full* interest on which would be $84,349.64, as shown by the report of the Second Auditor. If this item be added to the first statement of interest as above the total annual deficit would be $854,952.97.

It will be for the wisdom of the General Assembly to determine in what manner it shall hereafter be provided against. To suffer it to continue must result in great financial embarrassment. The remedy has already been postponed too long. The amount of the deficit is large, and the present revenues are not sufficient to meet it.

By the 42d section, chapter 43 of the Code, edition 1873, it is made the duty of the Auditor, "if, in his opinion, the future revenue be likely to prove insufficient, to recommend plans for increasing the revenue, suggesting such new subjects of taxation or such additional taxes on the old as he may deem proper." In pursuance of this injunction I respectfully recommend:

1st. That a constitutional amendment be at once passed, to be submitted to the people for ratification at the proper time, imposing a specific poll-tax of two dollars *for the support of the public free schools*; the money collected to be kept separate and distinct from all other funds, and to be applied to no other use. By doing this, and by applying the ordinary revenues of the State to the support of government, and to such other purposes as the General Assembly may direct, the embarrassments under which we now labor with regard to the schools would be removed. When the constitutional amendment suggested shall become operative, a tax of fifty cents in the hundred dollars' value of property would be amply sufficient to carry on the government and pay interest on the public debt proper at four per centum per annum, could an adjustment be effected on that basis.

2d. I recommend further that *until the amendment to the Constitution can be carried into effect* the rate of tax be increased twenty-five cents. This increased rate upon $322,569,631.56, the present value of the land and personal property in the State, would yield a revenue of $806,424.08 per annum, which would answer for the present.

It may be urged that the necessary amount of revenue may be raised by a tax upon other subjects—such, for example, as a tax upon liquor under the Moffett law amended and improved, or in some other way equally effective, and less objectionable to the dealers; a tax on oysters, a stamp tax, &c., &c. These are all subjects, without doubt, from which, with judicious legislation, a very large revenue could be derived, and which might be sufficient for the purposes of government without an increase in the rate of the tax on *property*. If such legislation can be had I should certainly prefer it. If, however, the General Assembly should see proper not to adopt these suggestions, I see no other alternative than to increase the present rate of tax as I have recommended. I am aware that *any* increase of tax will most probably be objected to; but as it would only continue until the constitutional amendment I propose could be carried into effect, the people, I am sure, would be willing to bear it for the time, and thus remove from the arena of politics the question of the public debt, afford an ample support for our free schools, and give new life and energy to every other interest in the State. I am satisfied that *permanent relief* can come in no other way—at least I do not know of any; but an increase of revenue in some way is an *absolute necessity*. The public free-school system is upon us, fixed by the Constitution, and the "funding bill," which seems to be riveted upon us under the decision of the courts, render it indispensable. The schools require *money* for their support, and manifestly can be supported in no other way; while the "funding bill" substitutes *coupons*, which the State *is compelled to accept* in payment of taxes and all other dues to herself. Thus situated, the schools of the government must of necessity yield to the force of circumstances and fail in the performance of their constitutional functions, *or the revenue must be increased*.

It is with great diffidence that I have ventured to make the foregoing recommendations, but I feel that I should be derelict in duty were I for any reason, personal or otherwise, to withhold them.

The amount received in coupons during the last fiscal year, as I have elsewhere stated, was $1,215,678; to a tabulated statement of which, showing the amount received from each county and corporation in the State, marked Document No. VI., I beg respectfully to refer you.

It is painful to contemplate the embarrassments that result necessarily from an effort to carry on the government in all its departments with insufficient means.

The demands of the educational department for the wages of its teachers, which are justly due; the urgent calls from State institutions of charity *for support*; the embarrassing delays that frequently occur in the payment of even small claims against the government; the loss of credit rendering it impossible to secure loans for temporary purposes; the painful and unseemly discussions between coördinate departments of the government upon subjects that should be of common concern; all these evils, and more, flow directly *from the want of currency, a sufficient amount of which is not furnished under our present laws*. I repeat, therefore, my recommendations—

1st. A constitutional amendment by which a poll-tax of two dollars shall be raised and applied exclusively to the support of the "public free schools" of the State.

2d. A judicious tax on the sale of liquors—the present law modified and amended as I have elsewhere suggested would answer, I think; an oyster law, not oppressive to the people of the section of the State in which it is to operate, and a stamp act.

3d. Should my second recommendation be deemed unwise, then I see no relief but in an increase in the rate of tax as I have suggested.

The State *needs a settled policy. She cannot prosper without it.*

CRIMINAL CHARGES—REVENUE COLLECTIONS.

On the subject of criminal charges the Auditor reports a reduction of $24,961.28, mainly due to the new "criminal procedure" which went into operation July 1st, 1878.

He makes several recommendations as to the mode of collecting the revenue on the plan which was in operation in 1860. He thinks that "all provisions which relate to rebates and penalties should be repealed. They are of no value, and only tend to embarrass the collection of taxes. They were never resorted to under our old system and should not be now." "Extension of time for payment of taxes should not be allowed except in exceptional instances."

The Auditor thinks that "three fourths of the taxes should be paid or accounted for at the Treasury by the 15th of December, the remaining one fourth by the 15th March next following, and that no extension of the time should be allowed; the collecting officers to have power, as under the old law, to "make distress" for the taxes whenever and as soon as they are prepared to make their collections.

INJUSTICE.

I cannot close this report without calling your attention to an injustice that was done to the clerks in my office, altogether unintentional, by which their pay was reduced by operation of the salary and appropriation laws of last winter ten per cent. below what was allowed to corresponding clerks in the other departments of the government. Thus, the first clerk in the treasury office receives a salary of $1,280 per annum, the first clerk in the Second Auditor's office $1,280; while the first clerk in this office receives a salary of only $1,134.33. The second clerks in the Treasurer's and Second Auditor's office receive $1,040 each, while the second clerks in this office receive only $921.64, and so of all the rest. I respectfully ask that such percentage of money be appropriated as will place the clerks of this office upon a footing of equality with those of other departments.

I will not stop to discuss the matter of the work done by the clerks in the several offices, but content myself with saying that as to the quantity done, and the intrinsic difficulty of the work, that of this office will not be behind the work done in any other department of the government.

I am, very respectfully,
WILLIAM F. TAYLOR,
Auditor of Public Accounts.

ROLL OF HONOR AT THE RICHMOND HIGH-SCHOOL.—The following is a list of the pupils on the roll of honor at the Richmond High-School for the past week: Senior Class—Ada Anderson, Augusta Anderson, Lelia Baker, Bella Cohn, Imogen Cottrell, Fannie Moon, Emma Riddick, Annie E. Simms, Sarah Simpson, Emma P. Turner, and Jeannie Whittet. Intermediate Class—Blanche Lee and Juliet Marks. Junior Class—Lummie Cunningham, Christine Whittet, and William Wills.

MR. BANGS'S ENGAGEMENT.—The sale of seats for the Bangs performances will commence Monday at 9 A. M. at Johnston's and at the box-office of Theatre. There will be no increase in the price of admission, but the usual prices maintained. "Julius Cæsar" will be played on Wednesday and Thursday evenings, "Virginius, the Roman Father," Friday, and "Shylock" Saturday evening.

DIVIDEND.—The City Bank (Edward Cohen, president, and William R. Trigg, cashier) has declared a dividend of three per cent., free of all taxes.

MOFFETT LIQUOR LAW.

An Official Exhibit of its Operations.

TABLE SHOWING WHAT IS PAID BY EACH CITY AND COUNTY—THE AUDITOR THINKS THE RESULT GRATIFYING TO THE FRIENDS OF THE MEASURE—A UNIFORM TAX RECOMMENDED—NO CHANGE OF REGISTERS DESIRABLE—VARIOUS OTHER CHANGES SUGGESTED.

The following was sent to the House yesterday:

COMMONWEALTH OF VIRGINIA,
OFFICE AUDITOR OF PUBLIC ACCOUNTS,
RICHMOND, December 23, 1878.

Hon. Henry C. Allen, Speaker of the House of Delegates:

SIR,—I beg leave to submit the following report of the operations of the "Moffett" liquor-law from its commencement down to the 1st day of November last.

In my report to the last General Assembly I estimated that the assessments under this law would reach the sum of $512,184.27 as against $262,195.25, the total tax assessed against liquor-dealers licensed under the act of the preceding year. The result has been as follows—to wit:

Specific license tax	$190,271 11
Registered sales	282,563 03
Total (see annexed table for details)	$472,834 14
Showing an excess of $210,638.89 over the assessments of the preceding year. Deducting rebates allowed under the law, as follows: From May 1, 1877, to April 30, 1878.	
Specific	$52,741 10
Registers	20,765 49
And estimating from May 1 to November 1, 1878 (specific)	26,370 55
Total rebates	$99,877 14

We have the following as the result...$372,957 00 or $110,761.75 still in excess of the results of the old law.

It is proper to remark that the rebates upon the registers can never occur again, except in the case of beginners, and I respectfully suggest that this feature of the law be repealed as useless. It served its purpose in a measure when the system was inaugurated, but it is now of no value, and serves only at times to embarrass the dealer and always to encumber the books of both the commissioners of the revenue and treasurers with unnecessary writing. The instruments are the property of the State. The result as shown by the registered sales, with all the difficulties and embarrassments that inevitably attach to the workings of a new and untried law, must be gratifying to the friends of the measure; this result showing that from *these sales alone* an excess of revenue has been realized over the entire assessments of the former year of $110,761.75, as I have stated above.

The inquiry has frequently been made at this office by persons residing outside as well as within the limits of the State in regard to the efficiency of the "Moffett law" as an agency for the collection of revenue. From the beginning I have never doubted its power in this respect, and the results, partial though they be, of the workings of the experiment have strongly confirmed me in my first impressions. The law, however, needs radical changes, which I will venture to suggest. Before I proceed to this, however, I beg to say one word in respect to the instrument itself. Many registers, new and improved, have been presented to me to be substituted for the one now in use. To such propositions I have had but one reply:

I. That the power of substitution did not rest in me.

II. That if it did I could not consent to involve the State in any additional expense in the purchase of the substituted instrument, since the "Moffett and Deane" invention, when well made, answers all the purposes of secure and accurate registration. I beg now to make the following recommendations touching the matter of changes in the law:

1st. Require that the specific license-tax be paid *in full* at the time the license issues. The present law requires the payment of one half at that time and postpones the payment of the residue until six months thereafter. This provision is greatly detrimental to the interests of the State. Dealers may move away or fail in business, or refuse to pay, and thus render the collection of the second instalment a matter of doubt, perhaps involving the Commonwealth in interminable litigation, which should be avoided. The payment of the entire specific tax as a condition precedent to the prosecution of business would secure the tax to the State and avoid all such litigation. Should the license issue at any period within the year, it would be proper to allow the specific tax to be pro-rated according to the length of time the license has to run.

2d. *Allow no rebate of any kind.*

III. I recommend that but one kind of register be used by the dealer, and that the distinction between alcoholic- and malt-liquor registers be abolished. The reason for this change is obvious. Where two registers are used, one of each class, and alcoholic drinks are sold, the temptation to a dealer *disposed to do wrong* to turn the crank of the malt-liquor register is a strong one. And this could very frequently be done without detection. To avoid the possibility of such frauds, therefore, I repeat that but one kind of register should be used in the sale of liquors, whether alcoholic or malt.

IV. I would suggest the two following plans of assessment:

1st. I would apply a uniform tax upon each drink of —— cents, whether it be alcoholic or malt. What the rate should be can best be determined by the General Assembly. Two and one half cents, the present rate on alcoholic drinks, would certainly be too heavy a tax on malt liquors, while half a cent would be too small a tax upon alcoholic drinks. Some just medium, however, could be arrived at which would be oppressive to no one. I would make no distinction between the different kinds of drinks. The measure proposed is one for revenue, and no outside question should be allowed to embarrass it. Or

2d. I would impose an *ad valorem* tax upon each drink, whether it be alcoholic or malt, making *the value* of the drink the unit or basis of taxation. Thus: Upon all drinks from a value of five cents each up to ten cents, a tax of a half cent; upon a ten-cent drink, one cent; upon all drinks of a value over ten cents and up to fifteen cents, a cent and a half, &c. Thus much, by way of illustration, the proper details of the scheme would of course be arranged in the bill.

V. If legislation can accomplish it, I would require the tax collected under the register to be paid *in money*. It is true, the dealer may not be what is technically termed a collector of taxes, and therefore not bound by the general law to pay in kind; yet, practically, he does collect a tax for the State, in money, which should be paid by him in funds of a like kind.

VI. And, finally, I think the specific license tax upon the dealer who sells by wholesale, or by wholesale and retail, should be increased to $250. The old law imposed a tax of $250, specific in such cases, and also a tax upon sales. The present tax reduces this specific tax to $150 and abolishes the tax on sales. My recommendation applies only to the former tax. The sales I would not tax, as it might seriously affect the trade of the State and divert it to other points. In regard to the character of the funds which are used in payment of the tax under the Moffett law, it is impossible to ascertain with accuracy the proportion between coupons and currency. From the best estimate, however, that I can make, I should say that at least three fourths of the entire tax is paid in coupons.

As this report covers all the points embodied in two resolutions of inquiry addressed to me—the one from the Senate and the other from the House of Delegates—I trust it may be received as a response to both. It will be found to contain full replies to those inquiries, as well as other matters growing out of and intimately connected with the subject.

I have now given the working of the present law, comparing its results with those of the former, and have suggested amendments that I think are judicious. I respectfully submit the whole matter to the consideration of the General Assembly, for such action as may be deemed best for the interests of the Commonwealth.

I am, very respectfully,
WILLIAM F. TAYLOR,
Auditor Public Accounts.

The tables referred to accompany the report.

In the above Mr. Taylor does not seem to have deducted the *expenses* of the Moffett law or of the old law. The *assessments* of the former exceed the latter by $110,761.75.

The following is from the Auditor's "annual report," under the heading of warrants drawn upon the Treasury:

"*Moffett Registers.*—For the patent and exhibit from Patent Office; for services of attorneys in obtaining patent; for advertising book-forms; for freight, postage, and telegrams on books and packages; for fees of counsel on the part of the State; expenses in defending injunction and travelling incident thereto; for compensation to commissioners of the revenue for assessing registers, and on monthly returns of officers on registers and liquor licenses; for making and furnishing registers; fees of clerk of United States Circuit Court in the case of Younghog against Johnson; express charges and other incidental expenses—$32,190.08."

The following from the Auditor's "statement showing the operations of the tax imposed under the Moffett liquor-law from its commencement down to the 1st day of November, 1878," gives the tax as shown by registers [fractions of a dollar omitted]:

COUNTIES.	Total Tax by Register.	Date of Commencement.
Accomac	$ 2,745	December, 1877
Albemarle	7,582	October, 1877
Alexandria	240	February, 1878
Alleghany	1,205	December, 1877
Amelia	1,337	November, 1877
Amherst	1,242	October, 1877
Appomattox	942	December, 1877
Augusta	973	December, 1877
Bath	733	December, 1877
Bedford	1,962	January, 1878
Botetourt	1,227	January, 1878
Bland	No license issued.	
Brunswick	510	January, 1878
Buckingham	782	January, 1878
Buchanan	34	July, 1878
Campbell	1,980	December, 1877
Caroline	2,792	November, 1877
Carroll	120	January, 1878
Charles City	1,148	December, 1877
Charlotte	2,729	November, 1877
Chesterfield	3,232	December, 1877
Clarke	1,138	January, 1878
Craig	166	January, 1878
Culpeper	1,902	November, 1877
Cumberland (1)	681	.....
Dinwiddie	498	February, 1878
Elizabeth City	2,756	November, 1877
Essex	2,679	November, 1877
Fairfax	573	December, 1877
Fauquier	4,619	November, 1877
Floyd	345	January, 1878
Fluvanna	828	February, 1878
Franklin (2)	254	March, 1878
Frederick	126	November, 1877
Giles (3)	88	July, 1878
Gloucester	1,725	December, 1877
Goochland	1,503	December, 1877
Grayson	No license issued.	
Greene	278	March, 1878
Greensville	652	December, 1877
Halifax	5,300	December, 1877
Hanover	2,531	November, 1877
Henrico	2,334	November, 1877
Henry	766	December, 1877
Highland	27	September, 1878
Isle of Wight	2,297	December, 1877
James City	372	December, 1877
King George	594	December, 1877
King and Queen	585	December, 1877
King William