

IMPORTANT TO TAX COLLECTORS, SHERIFFS, CONSTABLES, AND TRUSTEES.

An Act More Cheaply to Collect the State, County and Municipal Revenue.

The following is an advance copy of a law proposed by H. R. Gibson as it finally passed the House, and which will probably become a law. It is of special interest to the officers above named:

SECTION 1. Be it enacted by the General Assembly of the State of Tennessee, That the office of Collector of Railroad Taxes, the office of Corporation Tax Collector, and the office of Collector of any other of the public revenues, county or State, or municipal, derived from taxes levied on property and polls, except Clerks of Courts, Justice of the Peace, and Treasurer of the State, be and the same are hereby abolished; and that hereafter all the taxes, State, municipal, and county, levied on property and polls, shall be paid to the County Trustee, at his office at the county seat of his county.

SEC. 2. Be it further enacted, That the quarterly court of each county shall levy the county tax in the month of each year; and the Assessors of taxes shall then be appointed; and said Assessors shall forthwith make their assessments, and file the same with the County Court Clerk on or before the first Monday in May next following their appointment.

SEC. 3. Be it further enacted, That all of said Assessors shall meet as a Board of Equalization on said first Monday in May, and at once proceed to equalize the assessments, as now provided by law, and shall certify the results to the County Court Clerk, who shall forthwith make out the tax book for his county in the manner now provided by law; said tax book to contain the entire State and county tax levied on property and polls, including railroad-tax, school-tax, and all other taxes levied on property and polls by the State and the county; and said tax book when made out shall be by the said County Court Clerk delivered to the County Trustee of his county, on or before the first Monday in June next following said April Quarterly Court; and in default thereof he shall forfeit and pay five hundred dollars—one-half to the county, and the other half to any person who will sue for said five hundred dollars; and if said default is willful, said clerk shall be presented for misdemeanor in office, and, on conviction, shall be fined said sum of five hundred dollars and be removed from office; said fine to be paid one-half to the State, and the other half to the county. And the Chairman of the County Court, or the County Judge, shall, on default of the clerk, appoint a suitable person to make out said tax book, and shall allow him a reasonable compensation therefor, to be paid out of the county treasury on his warrant, when approved by the County Court; in which case the said Chairman or Judge shall certify to the correctness of said tax book, and deliver the same to the County Trustee.

SEC. 4. Be it further enacted, That every tax-payer shall pay his State, county, railroad, municipal, and all his other property and poll taxes, other than civil, district, and school district taxes, to said County Trustee, at his office at the county seat; and said taxes shall be due and payable on the first Monday in June.

SEC. 5. Be it further enacted, That said County Trustee shall give to each tax-payer a receipt for all the taxes by him paid, and shall at the same time note on his tax book the amount so paid, and when paid, and in what sort of funds paid.

SEC. 6. Be it further enacted, That it shall be the duty of the County Trustee on the first Monday in October next following the receipt of said tax book, to make out and deliver to the Constable of each ward and civil district in his county, a certified statement of the unpaid taxes due from such ward and civil district, copying the same in full from his tax book, so as to give the name of each delinquent tax-payer, the description of his property, and the kinds thereof, and the amount of taxes on him due; and said certified statement shall have all the force and effect of an execution from a Court of Record duly based on a valid judgment, and shall be authority for said Constable to collect said unpaid taxes specified therein, and to levy upon and distrain personal property anywhere in his county, or in any adjoining county, sufficient to pay the tax, and all costs and commissions; and when said property has been so levied upon or distrained by said Constable, by virtue of said certified statement, he may advertise and sell the same at the county seat of his own county, or in the district where found, as he may elect.

SEC. 7. Be it further enacted, That if there be no Constable in any ward or civil district, or if the Constable of any ward or civil district fail to file with the Trustee the bond hereinafter specified, on or before the tenth day after said first Monday in October, then and in that event the certified statement for such ward or civil district shall be addressed to and put in the hands of the Sheriff of the county, who is hereby vested with the same powers in person, or by regular or special deputy, to enforce said certified statement, and to collect the tax thereon specified, as are by this Act conferred on the Constables; and the Sheriff shall be liable on his official bond for all revenue by him collected, or that should have been by him collected under this Act; and said Sheriff shall be required to collect and account for the taxes in all certified statements addressed and delivered to him, at the same time and in the same manner and to the same officers as Constables are required by this Act.

SEC. 8. Be it further enacted, That before said certified statement shall be delivered to any Constable such Constable shall deliver to the County Trustee his bond for double the amount of unpaid taxes in his civil district, payable to the State of Tennessee, and conditioned to be void if such Constable duly collect and pay over to said Trustee said amount of unpaid taxes on or before the last day of December then next ensuing, said bond being signed by good sureties, to be approved by said Trustee; and said sureties shall acknowledge said bond before the Clerk of the County Court in the same manner that deeds are acknowledged; and said Clerk shall make to

said bond the same certificate of acknowledgment as is made to deeds; the said Clerk's fees to be paid by such Constable.

SEC. 9. Be it further enacted, That said Constables and Sheriffs shall collect and pay over the tax specified in the said certified statement, on or before the last day of December next ensuing their receipt of said statement, and in case of their failure so to do shall be liable to motion on their said bond, and such motion shall be made at the first term of the Circuit Court next following said last day of December; Provided, however, that said Constables and Sheriffs shall be entitled to the same credits for removals, insolvencies and other matters that Revenue Collectors are now entitled to; and shall also be entitled to credit for all taxes in said statement paid to the Trustee previous to the delivery of said statement to said Constable or Sheriff.

SEC. 10. Be it further enacted, That if the unpaid tax list given to Sheriff or to any Constable, contains any taxes previously paid to said Trustee and by him receipted for, then it shall be the duty of the Sheriff or Constable as the case may be, to lift said tax receipt and give his own receipt in lieu, and on settlement with the County Trustee said Sheriff or Constable shall be entitled to credit for the amount of such receipt, and the County Trustee shall be held liable to said Sheriff or Constable for his commission on said amount and for the further sum of fifty cents for each receipt so lifted, said commission and further sum to be deducted from the said Trustee's compensation herein allowed.

SEC. 11. Be it further enacted, That as compensation for his services in receiving and paying over to the right authorities all moneys by him received, the County Trustee shall be entitled to a commission of three per cent. on all sums by him collected under ten thousand dollars; and a commission of two per cent. on the excess over ten thousand and up to twenty thousand dollars; and a commission of one per cent. on the excess over twenty thousand dollars, and on sums paid over to him by said Constables or Sheriffs.

SEC. 12. Be it further enacted, That as compensation for his services, each Constable and Sheriff shall be entitled to a levy fee of one dollar, if a levy is made, and six per cent. commission on the amount by him collected, which fee and commission shall be paid by the tax-payer.

SEC. 13. Be it further enacted, That so much of the 57th section of an Act entitled "An Act to provide more just and equitable laws for the assessment and collection of revenue for State and county purposes," etc., passed March 22, 1873, and approved March 25, 1873, as imposes penalties for the non-payment of taxes be and the same is hereby repealed as to all taxes hereafter levied.

SEC. 14. Be it further enacted, That the County Trustee, in addition to the settlements now required to be made by him, shall make the same settlements, and with the same officers and at the same times and places and in the same manner as the revenue collectors, and other collectors of property and poll taxes, State, county and municipal, are now required by law.

SEC. 15. Be it further enacted, That on the first Monday in January, next following the making out of said certified statements, the Chairman of the County Court for his county, and the Mayor or other proper authority of each municipality respectively, shall settle with the County Trustee, and account what balance is due from him to the county and municipality respectively, and shall demand the same, and if the same is not paid shall forthwith respectively move against said Trustee on his official bond for such balance. In making said settlement, the chairman and said proper municipal authority respectively shall allow the Trustee all credits the Revenue Collectors are now allowed.

SEC. 16. Be it further enacted, That the October Quarterly Court shall appoint a Commission of three honest and capable tax payers, not connected with the Chairman, or any of the courts, or with the County Trustee, to assist the Chairman in making said settlement, as well as in making all other settlements he is required to make; and said three tax payers shall have power and authority to examine into any financial settlement made by said Chairman with any county officer, and shall make report thereof to the Quarterly Court. Said Commission shall hold office for one year and until their successors are appointed and sworn, and shall receive such compensation as the Quarterly Court may allow.

SEC. 17. Be it further enacted, That the motions given against the Sheriffs and Constables in this Act or their bonds, may be made by the Trustee in case he has to account for any tax justly due from any Sheriff or Constable, and may also be made by the county, State, or municipality in case the Trustee's bond should be insufficient from insolvency or otherwise, to satisfy any recovery thereon in favor of the municipality, county or State.

SEC. 18. Be it further enacted, That the settlements made by said Chairman and Commission of tax payers, shall be spread on the Minutes of said Chairman's Court and shall specify every credit allowed said Trustee for insolvencies, removal, double taxation, and such other credits now allowed by law to Revenue Collectors, and a certified transcript under the seal of said Court shall entitle said Trustee to a credit for the State's proportion of such credits, in settlement with the Comptroller.

SEC. 19. Be it further enacted, That the County Trustee shall report the lands of delinquent tax-payers who shall be reported by the Constables and Sheriff as having no personal property, in the same manner as now required to be made by said collectors of property and poll taxes; and the same proceedings shall be had on said report, and in the same courts as are now had when said reports are made by said collectors; and the judgments by said courts based on said reports shall be enforced in the same manner.

SEC. 20. Be it further enacted, That said Trustee shall make monthly settlements with the Comptroller of the State, and with the Chairman of the County Court, and with the financial agent of each municipality, and pay over to said officers respectively the amounts shown by the respective settlements to be due each.

SEC. 21. Be it further enacted, That the County Trustee, Constable or

Sheriff who has been compelled by judgment or otherwise to pay any tax by him not collected, shall have one year after said payment to collect said tax in the manner herein declared, and the tax book and said certified statements respectively, shall operate as a lien on the property of said delinquent tax payer for one year after said payment; Provided, however, that said payment by the County Trustee, Constable, or Sheriff shall be made within three years after said tax became due.

SEC. 22. Be it further enacted, That said Trustee, Constable, and Sheriff shall receive no fee, commission or compensation for their services under this Act other than is herein specified, and sections 697, 708, 1382, 4565, 4566, 4567, 4568, 1164, and sub section 1 of section 330 of the Code of Tennessee, and so much of section 499, of the Code as allow Revenue Collectors a compensation of six per cent. is hereby repealed.

IMPROVED TELEGRAPHY.

Thirty Thousand Words Telegraphed in One Hour.

A New York correspondent of the Chicago Tribune, writing from New York concerning the improved telegraph instruments now used by the Atlantic and Pacific Telegraph Company, says:

A number of merchants and members of the press of this city and other cities to-day witnessed a trial of the automatic system of telegraphing, at the office of the Atlantic and Pacific Telegraph Company, 198 Broadway. The wires were connected between the New York and Washington offices, and the new invention thoroughly tested. The test lasted one hour, and proved highly satisfactory, and was pronounced a success in every respect. Five hundred words per minute were transmitted. The total number of words sent amounted to 30,000 in the hour occupied in the trial. The automatic system has been used during the past week between Washington, Boston, and Buffalo, in sending and receiving the dispatches of the American Press Association, and has given entire satisfaction,—the quantity of matter transmitted being nearly doubled, and the time consumed greatly lessened.

The Atlantic & Pacific Company's lines are to be equipped throughout with automatic machinery at the earliest possible moment. This will give the Company facilities for transmitting business several times greater than those of any competing company, to any point, besides decreasing one-half the cost of labor.

The Atlantic & Pacific Telegraph Company is now the exclusive owner of Edison's quadruplex patents, by which four messages are transmitted over one wire at the same time. It is also expected that within ten days the Company will have completed and in operation a new system of automatic printing, by which 250 words can be sent between New York and Washington, or 200 words between New York and Buffalo.

Reasons of Tennessee Halted Down

The following circular has been sent out by the Commissioner of Immigration for the past two years. By this certificate it has obtained through the press of Great Britain and the North a circulation of several hundred thousand. The State's attractions could hardly be presented in more condensed form, not the benefits be even approximately calculated:

Tennessee contains 29,000,000 acres of land, of which only 6,000,000 are improved, but from this small portion the productions by negro labor before the war, principally corn, wheat, cotton and stock, made the State third in wealth of the Union. This indicates the character of soil.

Negro labor has lost its reliability and efficiency since the war, and white labor is scarce, depreciating real estate 25 to 50 per cent. This depreciation can be immediately restored by reliable and efficient labor, because our markets are better now than before the war. Thus a bonus of 25 to 50 per cent. is offered to every good farmer that will invest and work here.

Slavery abolished, necessitates diversity of industries. Nature has provided peculiar advantages for manufactures in Tennessee. Inexhaustible iron ore, of the best quality, costs at furnace \$1.70 to \$3 per ton, is made into pig iron here for \$12 to \$22 per ton. Heavy timbered land, oak, hickory, poplar, ash, walnut, etc., at \$1 to \$3 per acre. Coal that will make iron at 6 to 8 cents per bushel at mines. Water powers of any extent and number convenient.

Large populated centers, old society, railroads, navigable rivers, table-lands and valleys—no such combination of attractions to honest and industrious emigrants elsewhere.

Our industries need capital and skill, and will pay royally for it; if with skill, no matter how small the capital. Healthfulness of climate unsurpassed—no malaria, clear, bracing atmosphere—no year round frost; only half the year free from frost, but in eighteen years thermometer below zero only seven times, and never 100 degrees in the summer.

Absolute safety, and comfortable enjoyment of life and property, and pleasant society, guaranteed. Definite information of opportunities and openings in all parts of the State, for immigrants, manufacturers, miners, farmers, etc., furnished free, upon request. Address, stating wants, JOHN MOFFATT, Commissioner of Immigration, Nashville, Tennessee.

A curious condition of affairs exists in regard to a new session. The Democrats in the House, under lead of Mr. Randall, take every occasion to announce their strong aversion to any early sessions of the next Congress. Some of the prominent Republicans in the Senate think indications are strong that the Democrats therein intend to delay important business so as to make a session necessary. There are also numbers of Republicans who regard a new session with great favor, thinking that the sooner the Democrats assume the responsibilities of legislation the better. The majority of both parties in each House, however, seem opposed to forcing a call for an extra session. Gen. Garfield will try, to-morrow, to have an order made for the daily session to begin at 11 o'clock, and an attempt will be made to have night sessions.—Wash. Cor. Cin. Gazette of 15.

Men Out of Their Places.

There is a place for every man; his own proper place, where he ought to be. God has assigned him for it, and it belongs to him, and to no one else, and every man may know and find his place if he will. It must be his sincere desire to be in his place, and he must go to God heartily praying, Lord, what wilt Thou have me to do? Where wilt Thou have me to be? Let him surrender his own will to God's will and God will lead and guide him; and he shall make no mistake.

And it is a most blessed thing to be in one's own place. God will be with him here. He will cheer, and strengthen, and sustain him. He may have trials; but he meets them in the path of duty, and God's grace is sufficient for him. The same compassionate God who was with Daniel in the den of lions, and with the three Hebrews in the burning fiery furnace, will not leave him, nor forsake him. Being in his own proper place, he may go to God with confidence, and he shall be comforted and supported. He shall be joyful in all his tribulation.—Congregationalist.

There is a place for every man, and God intended each to find and to fill his place. The trouble is, most men aspire to places they can not fill. They want to be presidents, commodores, or captains, when they are only fit for the ranks. Some want to be poets or painters, when they are only prosy pumpkins. He is the happiest man who finds the place he is fitted to fill, and fills it well, however humble it may be. The one who knows himself, his faults, and how to overcome them—his virtues, and how to increase them—who knows the uses and abuses of the organs of mind and body, and exercises them in the fear and love of God—is the happiest man.—Annual of Phrenology and Physiognomy.

"Best Things."

The best theology—a pure and beneficial life.

The best philosophy—a contented mind.

The best law—the golden rule.

The best education—self-knowledge.

The best statesmanship—self-government.

The best medicine—cheerfulness and temperance.

The best art—painting a smile upon the brow of childhood.

The best science—extracting sunshine from a cloudy way.

The best war—to war against one's weakness.

The best music—the laughter of an innocent child.

The best journalism—printing the true and the beautiful only, on memory's tablet.

The best telegraphing—flashing a ray of sunshine into a gloomy heart.

The best life—the life which writes clarity in the largest letters.

The best mathematics—that which doubles the most joys and divides the most sorrows.

The best navigation—steering clear of the lacerating rocks of personal contention.

The best diplomacy—effecting a treaty of peace with one's own conscience.

The best engineering—building a bridge of faith over the river of death.—From the Annual of Phrenology and Physiognomy.

Josh Billings.

Dear Faulkner—Dogs are the only specimen of the brute persuasion who have to belong to somebody. If they have a master they are proud and happy, and it makes no difference to them whether they belong to a king or a pauper. A dog who don't belong to anybody is as lonesome and hopeless as a lost goose. They never become vagrants by choice, and will stick to a man, and file for him too, after every other friend has deserted him. This fact alone makes a human being noble, and it ought, at least, to make a dog respectable. I have known rich people to lose a dog, and have to advertise for him, and give 10 dollars to get him back, but I never knew a beggar to have to do it. It is as hard for a beggar to get rid of his dog as it is for the dog to get rid of his head.

Dear Seymour—The grate trouble with most of the literary people now days, is they read too much and think too little. They can tell you the title of every book that has been published for the last fifteen years, and this is about all they can tell you about the book. When a person has got so full of book reading that he has got to spill sum before he can take in any more, he is loaded too heavy. These kind of phoels are like a man who has got too much punkin pi, too full of pi. Too little learning seems to make a man too little. Wisdom is far better than learning, but to be wise a man has got to be born with the disease in his nature, and there ain't but phew or this sort, but learning can be had ennywhere bi the pound.

A Rough Winter.

Janesville (Wis.) Correspondent Inter-Ocean.

I have seen nothing in your weather reports that can compare with the terrible cold we have been experiencing at our little city of Jonesville and vicinity. We have had thirty-eight days which have averaged 14 deg. below zero. On Sunday the mercury congealed, several spirit thermometers indicating 45 deg. below zero; Monday, the 8th 39 deg. below; Tuesday, the 9th, 35 deg. below. To-night, at 8:30, 18 deg. below zero, and will, before morning, probably touch the 30. How is that for—low?

The Senator from Ohio, speaking of the Senator from New York, said: "He was like the foolish virgin that had no oil in her cruse." The Senator's Scripture was as bad as his law. The woman with the cruse was a widow, and she always had oil—that was her strong point; and I say to the Senator, "Search the Scriptures." "Search the Scriptures." If anything can regenerate your politics and correct your law, that will do it.—Senator Conkling's Speech.

Assisting Nature.

It is of no use attempting to force nature. She won't stand it, and rebels. She must be coaxed, as it were, not driven. For instance, in attempting to cure some constipation or indigestion, violent or what physicians call, by way of euphemism, "heroic" treatment, it serves to defeat the purpose in view, which is, of course, to permanently remedy the ailment. The use of drastic cathartics is especially to be deprecated, for although they temporarily overcome constiveness, yet the intestines are so weakened and inflamed by them as to be rendered unfit to perform the digestive function properly. How much better to assist nature in such a case with a mild and salutary agent, such as Host's Stomach Bitters, which strengthens at the same time, et al. that they relieve the bowels. Not only is it a real general health tonic, but the purity of the liquid liver is restored, the stomach invigorated, and the entire system greatly benefited.

Dry Goods, Hardware, &c. February, 1875.



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Chancery Court, at Knoxville, Tennessee.

No. 3745. G. R. Branden vs. C. H. Cunningham, John Standfield and M. D. Swan, Sheriff.

IT APPEARING FROM THE BILL WHICH IS SWORN TO that the defendants C. H. Cunningham and John Standfield, a co-defendants of the State of Tennessee, it is ordered that defendants above named appear before the Chancery Court at Knoxville, Tennessee, on the third Monday in March, next, 1875, and make defense to the bill filed in this cause, or the same will be taken for confessed. This notice will be published for four consecutive weeks in the Knoxville Weekly Chronicle. A true copy. Attest: M. F. GALLAGHER, C. & M. By W. A. PATTERSON, J. C. & M. February 9, 1875.—911.