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From Our Own Correspondent.

OUR IRISH LETTER.

DUBLIN, March 6th, 1873. The University Bill is still the chief subject of discussion with us here in Ireland. As I anticipated, it has been all but universally condemned. They after would you mind my last letter, the Catholic Bishops published the result in the shape of a series of resolutions, in which they decisively reject the bill, and say they will not consent to the affiliation of the Catholic University, or of any Catholic college to the proposed University. This was immediately followed by a letter from the University Council, in which they announced that they had presented a picture of absolute despondency. The Bishops followed up these resolutions by a petition to the House of Commons, in which they expressed the same views, and added that if the bill was not amended, the Irish people would lose all confidence in the justice of Parliament. On the same day that this petition was read in the House of Commons, another petition was read from the Senate of the University of Dublin, in which also but, of course, for different reasons, the Ministerial measure was denounced. The University Council, in their reply, notwithstanding that Ireland was thus shown to be practically unanimous in its opposition—Mr. Gladstone went on with his bill. He moved the second reading of it in a short speech, in which he replied by anticipation to the complaint that he had not disclosed the names of the persons whom he intended to appoint to the University Council. He said that he had practically announced an exchange at least which simply makes matters worse than they were before. When he sat down, a Tory named Bourke (the brother of the late Earl of Mayo, Viceroy of India) moved a vote of censure on the government for not having given the names of the University Council. This was supported by a Liberal named Lord Edmond Fitzmaurice, who viewing the matter from the pure Secularist's point of view, found fault with nearly every clause of the bill. Mr. Lewis, the Tory member for Derry, Professor Fawcett, the Radical member for Brighton, and another Liberal named Mr. H. Beach, followed in the same line, while the other speakers on the government side were the Marquis of Harrington, who, as a member of the Cabinet and chief Secretary for Ireland, is one of the authors of the measure, and Mr. Osborne Morgan, an English Radical, who gave the University Council the whole of the first night's debate was disastrous for Ministers. To-night, the debate is to be resumed. As to the action of the Irish Liberal members, it must be said that only the eight or nine Home Rulers, are really doing their duty to their country. The rest are doing the Ministry work and they may have say that they are against Ireland. At a conference of these worthies held in the House of Commons on Wednesday, it was found that so far from there being a unanimity of feeling, there were no less than three different opinions as to what should be done. The section composed of almost all the Whigs, like Sir Dominic Corrigan—Dublin's "Catho," who shamelessly held that they should support the second reading, and try to get the bill amended in Committee. Another section—more cautious but not less treacherous and corrupt than the one I have alluded to, and composed of trimmers like Sir John Gray, held that they should vote against the bill, but that they should be a bit—should first wait on Gladstone to see whether he would consent to any modification in the Catholic interest. This, of course, means that they should try if he would give them some means by which they could evade their duty; for as the Nation remarks—"The Whigs are not the Nation is the one paper in these islands that has seen through the game of the traitors, and has the courage to denounce it"—Gladstone will tell them, when they ask him to promise modification, that the time for such things will be when the second reading is carried, and the bill goes into Committee; and they, of course, cannot make any reply to this, as they must say that they will reserve their position till that period—when Gladstone may despise any opposition. These trimmers carried their way at the Conference, but not without protest from the second party, composed of John Martin, P. J. Smyth, Dr. Emmershauss, J. P. Bouyane, and the other Home Rulers, who on whom counselled the only proper course for an Irishman to pursue—namely, to oppose the bill at every stage, and by every means, without going on deputations to Gladstone. These gentlemen, these faithful members, will I expect, tell some home-truth, either to-night or to-morrow night, but their efforts will have little chance of success. Notwithstanding the large number of adverse motions of which notice has been given from every side of the House, the government will, I am inclined to think, carry the second reading, at all events, for the Tory will not oppose them, being as anxious as any person to get this troublesome business out of the way. But time alone can tell what will happen. Before I pass from this subject, I may mention that several of our Bishops have during the week, individually addressed their flocks in unequivocal condemnation of the University Bill. Thus Dr. Nalty, Bishop of Meath, calls it a nefarious, and "diabolical" scheme, and Dr. Donnelly, Bishop of Clogher, says that it proves that we must look nearer home for the future than London for Irish measures of legislation. On the other hand, it is asserted anonymously in some newspapers, that Dr. Moriarty, Bishop of Kerry, and

Dr. Butler, Bishop of Limerick, have, notwithstanding the united declaration of their colleagues, in which the latter at least joined, written private letters to members of the government approving of their scheme. I don't believe this; but it is at least possible that it may be true of Dr. Moriarty. That amiable prelate has long been unenviably distinguished for his love of the connection with England, and with the maintenance of the cursed Union, and also, I am sorry to say, for having been at one time the only Irish bishop who did not condemn the mixed system of education. He has been so often on the wrong side, that it would not be quite wonderful to see him on the same side once more. The other events of the week are not of much importance. The criminal calendar for the Assizes continue to be almost entirely blank. The country has been for the past six months singularly free from crime. Amongst the interesting cases at the Assizes is that of Montrose, the sub-inspector of police who stands charged with the murder of the bank clerk at Newtown Stewart. He was tried last summer when the jury disagreed, and he is once more upon his trial in Omagh (Tyrone) before Mr. Justice Barry. Sergeant Armstrong is the leading counsel for the prosecution; Mr. Moriarty, L. C., for the defence. An interesting correspondence has just passed between Dr. Duggan, the Bishop of Clonfert and Mr. Butt. It appears that Mr. Butt prepared by special request a digest of the University Bill for the use of the Catholic Bishops, and at the conclusion of their deliberations last week the Bishops passed him a vote of thanks for his service. The Archbishop of Cashel, Dr. Leahy, proposed the vote, and Dr. Butler, Bishop of Limerick, seconded it; and to the vote was added a request that Dr. Duggan the Bishop of Clonfert should be requested to convey the intelligence to the honorable and learned gentleman. This really amounted to a vote of thanks for his services. Dr. Duggan in reply, in the late prosecution. Dr. Duggan in writing to Mr. Butt says:—"I deeply and gratefully appreciate the feeling which caused my brother prelates to select me as the medium whereby this expression of their obligations was to be communicated to you." And has been the client remembering how lately he replied to the Archbishop of Cashel, "It is impossible that I can ever forget the noble services you have rendered not alone to my fellow-travellers and myself in the late memorable state prosecutions, but also to interests incomparably dearer, higher, and more sacred; with admiration and gratitude the devotedness, the unmeasured ardour, with which you flung yourself into our vindication and by the power of your genius won for truth and justice some of the most memorable moral victories our country has ever celebrated. Mr. Butt in reply shows the humility of all true greatness by making light of his own work. He says, "I can only ask you to convey to the cardinal Archbishop and the prelates over whose meeting he presided, the expression of my most sincere and respectful gratitude for the far too generous appreciation of a service which it is a matter of the highest pride in me to perform." Mr. Butt concludes by declaring that he sympathized with Dr. Duggan in the "entire and wicked persecution" to which he was subjected, that he exulted in the triumph of truth and justice which branded that persecution as it deserved, and that to the trust and confidence reposed in him by Dr. Duggan, he owes it that his name may be in after times associated with that splendid triumph. J. J. C.

ST. PATRICK'S DAY—NORTH AND SOUTH.

PHILADELPHIA. The Catholic Standard estimates the number of men in the procession on the 17th at 15,000 and concludes its account as follows: Never before in the history of Catholicity in this city, was such a sight witnessed as was seen on this day. Thousands on thousands of strong, healthy and energetic men, all an honor reflecting on the Church, and so many pledged to temperance, sober men, and therefore good citizens. It was a demonstration that showed not only how strong the Catholics of Philadelphia are, but also proved to Protestants, who reviewed it without prejudice, what good and useful citizens they are, and how valuable an element in the body politic. Did Mr. Froude say that Irishmen, that Catholics, could not be useful citizens? He did say so, but the Catholic Societies of Philadelphia, to their eternal honor be it spoken, have demonstrated its falsity by showing their thousands pledged to temperance, benevolence, forethought and intelligence. CHICAGO. In Chicago, Bishop Foley celebrated Pontifical High Mass at St. Patrick's Church, after which the various Benevolent and Total Abstinence Societies, accompanied by Societies of other nationalities, prominent among which were the Poles, numbering 300 men, paraded the streets. About 6,000 men were in the procession. ST. LOUIS. Twenty-one guns were fired at half-past one o'clock when the immense procession commenced its march. St. Louis has heretofore pre-eminently the city where grand processions could be gotten up, and on this occasion she seemed to have fairly eclipsed herself, 10,000 is the number of men estimated to have been in the procession, of which John J. Fitz-

william was the Grand Marshal. One Society alone, the Catholic Total Abstinence and Benevolent Society, organized in 1848, turned out 700 men. BALTIMORE. After the solemn religious services, 5,000 men paraded the streets, and were reviewed by the Mayor. Says the Mirror: And here we would wish to offer a suggestion and query pertinent to the marching of the procession: namely, to inquire why it is that in our Catholic demonstrations, the prevailing custom of the marshals is to place their hands in school-boy style, two-by-two, instead of the military "by fours"? Since civil processions adopt the soldierly bearing, music, timbre to the eye, to string the forces out in rather Sunday-school manner. Surely after Monday's exhibit, the paucity of numbers cannot be the plea advanced! Let our commanding officers look to this. WASHINGTON. All the societies presented an exceedingly fine appearance in their beautiful regalia. It was the largest and finest procession of Irish-American societies ever witnessed in that city, numbering 2500 men. Thousands of spectators lined the sidewalks and filled the doorways and windows along the entire route from 3rd street (near the Capitol) to Georgetown. Many houses were handsomely decorated—among them that of General Sherman. President Grant reviewed the procession from the portico of the Executive Mansion. At St. Ann's Infant Asylum, the little orphans appeared upon the sidewalk, two of them holding small baskets, which were soon filled with greenbacks and currency by the members of the societies in line. The amount thus contributed was \$227 65. NEW YORK. The Irish-American says: The streets through which the procession passed were crowded with enthusiastic spectators, who cheered vigorously as each body moved past. The different organizations turned out in splendid order, there being not less than 30,000 men in line. The Benevolent and Temperance Societies made a magnificent display, and the parade of the 69th Regiment, both as to numbers and appearance of the men was most creditable. The parade was most orderly and well-conducted throughout, and in every respect reflected credit on the Irish-American element, who while they prove their devotion to the great Republic which has adopted them,—on this one day, at least, out of all the busy year, snatch a few hours from the cares and toils of life, to testify their undying affection for their old motherland, and send a greeting, from out the depths of their loving hearts, "To Erin ere the sea." SAVANNAH, GA. Bearing in mind the population of Savannah, the procession there was as creditable as in any city in the States. It was composed of the following organizations: Irish Jasper Greens, 57 members; Hibernian Society 70 members; St. Patrick's T. A. B. Society, 100 members; Sodality of St. Aloisius, 97 members; Young Men's Father Matthew Society, 49 members; Cadet Society attached to above, for boys from ten to fourteen, 25 members; Workingmen's Benevolent Society, 257 members; Irish Union Society, 200 members. Total, 846 members. Mr. Jas. Hunter, Grand Marshal, led the procession to the Drury Theatre where a splendid address was delivered by Mr. George B. Cumming. NATCHES. Yesterday, says the Courier of the 18th, the Hibernian Society of this city gave a collation at Cathedral Hall. The Society were present in force and all wearing the emblematic shamrock. Mr. Peter Walsh, the President, presided, and Irish airs were played by Bauer's String Band. The Very Rev. M. F. Grignon, V. G., was present. Many toasts were given, and speeches pertaining to their Society and the affairs of Ireland were delivered by Messrs. Peter Walsh, G. T. Payne, Jas. McKee and William Lowry. Mr. McKee, the only member present belonging to the old organization of this city, spoke of the dinner given by them on this day twenty years ago. Irish ballads were sung by many members and at about five o'clock the Society dispersed in the best of humor. HUSBAND'S CALCINED MAGNESIA is free from unpleasant taste, and is three times the strength of the common calcined magnesite. The World's Fair Medal and Four First Premium Medals have been awarded it as being the best in the market. For sale by the druggists and country storekeepers, and by E. J. Hart & Co., New Orleans.

Arbitrary Taxation. The public mind has fixed its attention upon the question of resistance to the arbitrary and excessive taxation which now oppresses the people of this State. Not only on this; but upon the fact that the enormous revenue thus levied serves no good purpose, is not expended economically for the general benefit; but is wasted and corruptly converted to the private use of unfaithful public servants. It is therefore a proper time to consider taxation in this State, not only in regard to its enormous amount and the bad uses to which it is applied; but in regard to the system or principle on which it is assessed or rated. Reading the constitution of the State, an ordinary mind would think there could be no difficulty or difference of opinion, on the application of the principle or rule there stated. It is this: "Taxation shall be equal and uniform throughout the State. All property shall be taxed according to its value. The General Assembly may levy an income tax upon all persons pursuing any occupation, trade or calling; and all such persons shall obtain a license as provided by law. All tax on income shall be pro rata on the amount of income or business done." This, or nearly the same, is to be found in every constitution of this State since 1845. It first establishes the principles of equality and uniformity. Then it manifests plainly, that the standard of equality is proportion or pro rata of tax to value of property or amount of income. Finally it contemplates only two forms of taxation, one on property, and the other on income, they being in fact the only two forms to which the pro rata standard can possibly be applied, or any equality whatever be realized. Strange to say, however, the Supreme Court ever since 1845, has sustained the Legislature, year after year, in evading these equitable and very plain provisions. They have jumped at the word "license" which is not used to indicate a basis or ground of taxation, but only incidentally as a consequence or voucher of the payment of the income tax; and they have made this word serve as a pretext for the most arbitrary, onerous, and unequal system or mode of taxation that can well be imagined. They have thus subverted both the letter and the spirit of the constitution. They have done this for both city and State taxes or licenses. Illustrations of the absurd inequality and injustice of this kind of taxation, can be found in every line of the revenue laws of both city and State; but let us, for the present, look for instances only from the revenue law of the State. We have before us the act of 1871. It will serve as well as that of the present year, which we cannot lay our hand upon just now. The merchant who keeps a wholesale as well as a retail store, is taxed for his license one hundred dollars, no matter what may be the amount of his business, large or small; but the retail merchants are divided into three classes, those viz (1) whose gross annual receipts are less than ten thousand dollars, must pay fifteen dollars; those (2) making sales above ten thousand dollars but less than twenty thousand dollars, must pay twenty-five dollars; and those making sales amounting to more than twenty thousand dollars but less than one hundred thousand dollars, must pay fifty dollars. Thus two violations of proportion and equality are committed in this section. Among wholesale dealers there are no distinctions or classifications whatever; while three divisions are made among the retail dealers; and these three are rated disproportionately to each other. The largest pay less in proportion to their business. Then if the sales of one amount to nearly ten thousand dollars, he pays only fifteen dollars tax; but if his sales exceed that sum only a dollar, he must pay twenty-five dollars tax. On the other hand one whose gross sales are only five thousand dollars, pays exactly the same tax as one whose gross sales are double. A druggist with a little stock worth one thousand dollars, pays the same tax as one having a stock worth one hundred thousand dollars. A produce broker, factor or commission merchant pays one hundred dollars, while an auctioneer pays two hundred dollars, without regard to the amount of business done. Some trades and occupations are not taxed at all.

These are only specimens. All the rest is determined in the same irregular and arbitrary manner, according to mere caprice or prejudice. For instance, last year and this year the rates and classifications above mentioned have been materially modified, and in some respects entirely reversed. Thus we have other and further evidence of the total absence of any rational basis for this form of taxation. Yet the Supreme Court have always been deaf to the clear demonstrations of the absolute absence of equality, uniformity, or justice in this system. They have been fertile in pretexes for deciding that the Legislature may arbitrarily divide the trades and callings into "classes," and then tax one class more or less than another, just as they please, and without rule or compass. Evidently therefore the constitutional guarantee is evaded, nullified, rendered vain, and reduced to a dead letter. In regard to the property tax it has not been so easy for the Legislature to do away with the constitution; but still they have found two ways of doing so. One is, not to levy any tax whatever on certain kinds of property, though the constitution says that one kind shall not be taxed higher than another. Certainly the tax is higher on the kinds which are taxed than on the kinds that are not taxed at all. The other way is, to compel a city corporation or parish, to levy an extra or special tax, and to hand it over to some State-appointed officials, such as the Park Commissioners or Mexican Gulf Canal Company, or Board of Metropolitan police. The extra tax which would not be uniform as a State Tax, since it would not be levied "throughout the State," is disguised, and made to pass as a Corporate Tax, although imposed by the State Legislature against the will, or at least without the concurrence, of the people of city or parish, or their representatives in the Municipal Council. The above very brief statement of the violations of constitutional principles in the manner of levying taxes in this State, suffices we think, to show that the tax-revisers are justifiable. We consider it to be the right and duty of all good citizens, to refuse to pay an unjust, oppressive, exorbitant, or unconstitutional tax, or system of taxation. This is their duty to themselves, to their country, and to republican institutions. But, it may be said that all resistance is vain, that the revisers will be ultimately overcome, to their great loss, etc. Considering the utter disregard of right and conscience the powers that have exhibited, the chances are in favor of those who predict that they will do evil. Still, we insist that resistance to wrong will ultimately produce good results. The mere fact of resistance will do good. The obstacles opposed to wrong, the difficulties it will be compelled to contend with, will diminish its confidence in itself, and make it hesitate or restrict itself to narrower limits. If its way is made easy it would be encouraged and perhaps hereafter do worse. Then, the credit of the wrong-doer will be impaired, his resources diminished, and his ability to do harm be greatly crippled. True, we have little to hope from the Legislature and Supreme Court of the State. True, though our State Constitution bristles with articles and clauses guaranteeing equal rights, the Supreme Court will refuse to enforce these in favor of the tax-paying portion of the people. Nevertheless, there is a gleam of hope from another quarter. There is a higher break in the clouds of oppression that have hung over our political skies. In their ardent zeal to emancipate and elevate the black man, the Northern States have added brand new articles to the Federal Constitution; and it turns out that these very articles may be turned against the wrongs, our Barbarian State Government would fain inflict on the white man. These new articles impose principles of equality upon the State Governments, and thereby insure the right of appeal from the Supreme Court of the State to the Supreme Court of the United States, in all cases in which this equality is infringed. The famous fourteenth amendment particularly has this effect. It says: "No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States, nor shall any State deprive any person of life, liberty or property without due process of law, nor deny to

any person within its jurisdiction the EQUAL protection of its laws." Of course this applies when the State law itself denies this equal protection or infringes the principles of justice and equality universally recognized in civilized countries. If the State were to impose its taxes on negroes only, or at a higher rate than on white men, who can doubt that the Supreme Court of the United States would decide such inequality to be a violation of the fourteenth amendment. If this is clear that it is also clear they must decide that laws which tax a tailor and exempt a milliner—tax butchers and exempt bakers—tax merchant-tailors more than lawyers, notaries more than retail merchants, and retail merchants more than butchers or bakers and so forth, are, on the same principle, contrary to this article of the Constitution of the United States. Let the tax revisers therefore, never surrender, till they awake the whole people, the poor as well as the rich, in the future as well as to-day, to a consciousness of the danger and injustice of such precedents and of such arbitrary modes of taxation. Public sentiment will have its effect in shaming the judiciary, and causing them to retract their sanction of such iniquities and absurdities. Besides, it is not unreasonable to expect that the Supreme Court of the United States will enforce the fourteenth Amendment according to its true spirit and meaning, and thus we will be disenthralled. REPUBLICAN PURITY.—The London Tablet, of the 1st inst., discourses as follows on this subject: "The revelations of fraud and corruption in both branches of the American Congress will surprise no one who has any acquaintance with the class of politicians in the United States. There are in that country men of an unscrupulous character as could be found in any kingdom of Europe, but their very vices banish them inexorably from public life. To know how to bribe, and how to deserve a bribe, is an almost essential qualification for the popular vote, especially since the gentlemen of the South were suppressed by the civil war, and their legitimate influence transferred by Radical legislation to ignorant negroes and debased carpet-baggers. The complicity of the Vice President of the United States in the shameful transactions recently disclosed is a characteristic of democratic society, as his sermons to the Young Men's Christian Association, after his exposure, are of Protestant piety. He was received, we are told, by the devoted members of the association with more than customary applause, though even a strict party vote could only save him from impeachment in the Senate by a narrow majority of three. The fact occasions us no surprise. Have we not lately been informed that the Government of the United States, with the entire approval of its legislative body, proposes to pay into the national treasury from one-third to one-half of the sum awarded by the Geneva tribunal, though, after the indirect claims were dropped, it was claimed by the same Government solely as a compensation for private interests, and was therefore either dishonestly claimed, or is now dishonestly applied? When the executive of a great nation can deliberately lend itself to acts which in the "effete monarchies" of the Old World would be considered indisputable, it is hardly possible that Mr. Colfax, Mr. Ames, Mr. Brooks, or any other American notability, will forfeit the esteem of his fellow citizens, or lose such social eminence as he is capable of attaining, by reason of turpitudes which are far more likely to excite an envious admiration. If in the United States the best and purest men, who blush for acts which they cannot prevent, since they have no more chance than foreigners in the Government of their country, are found only in private life, the recent disclosures sufficiently explain their ostracism. When next our rulers have to negotiate a treaty with the politicians of Washington, we hope they will take warning by the past, and be quite sure that to deal with these gentlemen as if they were European statesmen is to court a repetition of the same treatment which we have already experienced, and which is as little profitable to our dignity as to our finances."

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