CLARKSVILLE WEEKLY CHRONICLE.

VOL. 43.--NO 22. CLARKSVILLE, TENN., SATURDAY, APRIL 12, 1873. WHOLE NO. 2,257.

BYERS keeps a complete stock of Drugs, Patent Medicines, Paints, Notions, Blank Books and Stationery, and is prepared to sell low at retail or wholesale.

W. H. TURNLEY. W. J. ELY
W. D. MERIWETHER, Jr.

TURNLEY, ELY & CO.

TOBACCO

—AND—

General Commission Merchants,

FIRE-PROOF WAREHOUSE,

CLARKSVILLE, - - - TENN.

Advances made on Tobacco in Store.

We have secured the services of Mr. T. D. Leonard, the well-known auctioner, who will sell all of our Tobacco for us.

We have erected a shed in New Providence, opposite the store of Messrs. McDaniel & Barbee, where we will receive tobacco and dray it to our warehouse free of charge or those persons who do not wish to haul it to Clarksville. Messrs. McDaniel & Barbee will receive, weigh and receipt for Tobacco delivered at our shed in New Providence.

Oct 1 '71 -tf.

H. Q. GRINTER, of Todd Co., Ky. C. T. YOUNG, of Logan Co., Ky.
J. L. WILLIAMSON,

GRINTER, YOUNG & CO.,

Tobacco

Commission Merchants

CUMBERLAND FIRE-PROOF WAREHOUSE,

CLARKSVILLE, - TENN.

Oct. 12, '72-6m.

W. A. QUARLES. W. M. DANIEL
G. M. QUARLES.

Quarles, Daniel & Quarles,

Attorneys at Law,

CLARKSVILLE, - - - TENN.

Will practice in the Courts of Montgomery and adjoining counties.

April 27, 1872-tf

EDMOND B. LURTON. CHAS. W. TYLER.

LURTON & TYLER,

ATTORNEY AT LAW,

CLARKSVILLE, TENN.

Will practice in the courts of Montgomery and adjoining counties

June 15, 72-tf.

JAMES W. RICE,

ATTORNEY AT LAW,

CLARKSVILLE, TENN.

Will attend the courts of Montgomery, Stewart and Houston counties.

Office on Strawberry Alley.

Jan. 4, 1873-1y

BARKER & COURTS,

WHOLESALE GROCERS

AND

LIQUOR DEALERS.

Franklin St., Sign of Sugar Hogshead.

Jan 13, '72-tf.

RICH'D ANDERSON. E. S. BRINGHURST.

ANDERSON & BRINGHURST,

DEALERS IN

COAL, HAY, GRAIN, BRAN, ETC.,

FRANKLIN STREET,

CLARKSVILLE, TENN.

Dec 23, 1871-1y

National Hotel,

CLARKSVILLE, TENN.

T. D. SCOTT, - - - Proprietor.

This house is complete in all its appointments, and the table supplied with the best the market affords, at reasonable rates.

Jan. 29 '69-tf

Chas. Lehman,

(Roths' Old Saloon)

Having purchased the popular

Saloon, Restaurant and Billiard Hall,

Formerly owned by G. A. Roth, has had the establishment newly painted and refitted, and is now open to the public, where all are invited to enjoy the best of

Wines, Liquors, Cigars,

and other refreshments. Everything kept neat and orderly.

Aug 10, '72-tf

S. OPPENHEIMER,

DEALER IN

Hides, Furs, Wool, Ginseng, and all kinds of Metal,

Public Square, CLARKSVILLE.

I am no candidate for office, but will pay cash for all articles in my line. Come along with them.

Sept. 28, 1872-tf

W. B. CROSS. R. J. GOOSTREE.

W. B. CROSS & CO.

(Successors to Geo. G. Willis & Co.,)

PROPRIETORS OF

SAW MILL,

CLARKSVILLE, TENN.,

And dealers in Lumber of every description

Poplar, Gum, Pine, Oak, Walnut, Cedar Fence Posts, Shingles, and Sawed Lathes.

Prompt attention given to orders from a distance, at the lowest Cash Prices and satisfaction guaranteed. Feb. 1, '73-3m

The finest selection of imported Colognes, Handkerchief Extracts, Hair Oils, Toilet Soaps, Combs and Brushes of all kinds for sale by OWEN & MOORE.

J. J. CRUSMAN

Is now making large additions to his stock, and offers inducements to the Trade,

WHOLESALE AND RETAIL.

EXTRA GOLDEN SYRUP,

in kegs, half barrels and barrels.

NEW ORLEANS MOLASSES.

Crushed, Powdered and Granulated

SUGAR.

New Orleans, Clarified and Brown

SUGAR.

NEW CAROLINA RICE.

FLINT HOMINY

GRITS.

MACCARONI.

TAPIOCA.

OYSTERS.

PICKLES.

WORCESTERSHIRE SAUCE.

GELATINE.

Burnett's Flavoring Extracts.

DRIED BEEF.

BEEF TONGUES.

PEACHES.

BLACKBERRIES.

TOMATOES.

CORN.

COLMAN'S MUSTARD.

PURE CREAM TARTAR.

PURE BI-CARB. SODA.

Pure Spices, of all kinds

Horsford's Bread Preparation,

PURE CATAWBA WINE

Pure Cider Vinegar.

Old Sour Mash Whisky.

Old Peach and Apple Brandy.

Old French Brandy.

300 Bus. Clover Seed.

TIMOTHY SEED.

Orchard and Herds Grass Seeds.

BLUE GRASS SEED.

With all other goods to make a complete assortment.

J. J. CRUSMAN,

First and Franklin Streets.

Jan. 4, '73-tf.

1873! 1873!

SUBSCRIBE

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CLARKSVILLE

CHRONICLE!

A LARGE

36 COLUMN NEWSPAPER

$2.00 PER YEAR.

TRY IT

AS AN ADVERTISING MEDIUM.

IT OFFERS EXTRA INDUCEMENTS.

We are supplied with a large and a small power press and are prepared to print anything from the smallest card to a mammoth poster, in the best style, at moderate rates.

Send in your advertisements.

Send in your orders for Job Work.

Send for specimen copy of the paper.

Address

NEBLETT & GRANT,

Proprietors Chronicle,

Clarksville, Tenn.

Sixth Division of the Chancery Court.

The Chancery Court for this, the Sixth Division, Hon. O. G. SMITH, presiding, is held at the following times and places:

HARTSVILLE, Trousdale county, 1st Mondays of February and August.

CLARKSVILLE, Montgomery county, 4th Mondays of April and 1st Mondays of November.

GALLATIN, Sumner county, 1st Monday of June and 4th Monday of December.

LEBANON, Wilson county, 2nd Monday of April and 2nd Monday of October.

SPRINGFIELD, Robertson county, 4th Monday March and 3rd Monday in September.

DOVER, Stewart county, 2nd Monday in February and 4th Monday in October.

ASHLAND CITY, Cheatham county, 3rd Monday in January and 2nd Monday in August.

ARLINGTON, Houston county, 4th Monday in February and 4th Monday in August.

Tenth Judicial Circuit.

The Circuit Court of this, the 10th Judicial Circuit, Hon. J. E. RICE presiding, are held at the following times and places:

CLARKSVILLE, Montgomery county, on 1st Mondays in January, May and September. C. D. Bailey, clerk.

SPRINGFIELD, Robertson county, the 1st Mondays in February, June and October.—John Y. Hutchings, clerk.

ASHLAND CITY, Cheatham county, the 3rd Mondays in February, June and October. W. H. Nichols, clerk.

CHARLOTTE, Dickson county, the 3rd Mondays in March, July and November.—J. A. Dodson, clerk.

WAVERLY, Humphreys county, the 4th Mondays in March, July and November. H. M. Little, clerk.

DOVER, Stewart county, 2nd Mondays in April, August and December. W. J. Hagler, clerk.

Montgomery County Criminal Court will be held on 4th Mondays of January and April, and 2nd Monday of November, by Judge T. W. King; F. O. Anderson, Attorney General.

V. L. WILLIAMS,

Would call your attention to his new spring Stock of Boots & Shoes, just in store. The assortment in every grade is very complete. Also new styles in Ties, Collars, Cravats, Scarfs, and Gents' Underwear. All goods sold at the very lowest cash prices.--Please call and examine them at No. 23 Franklin Street. April 5-tf.

SINGER SEWING MACHINE,

(Office at McGill's Photograph Gallery)

FRANKLIN ST.,

CLARKSVILLE, TENNESSEE.

WILL. M. LONG, Ag't.

March 22, 1873-1m.

W. M. POLLOCK. SAM'L JOHNSON.

POLLOCK & JOHNSON,

GENERAL INSURANCE

—AND—

REAL ESTATE AGENTS,

(Office Up Stairs)

CORNER FRANKLIN AND FIRST STS.,

CLARKSVILLE, TENNESSEE

Fire and Marine Insurance. The best and cheapest Life Insurance in the United States. The

OLD AND RELIABLE

New York Life Ins. Co.,

no new-fangled, untried, or experimental company, but one time tried and tested and ever found worthy. Undoubted indemnity at the

LOWEST KNOWN RATES CONSISTENT WITH SECURITY.

Be not deceived and misled. The best is the cheapest. If you wish to insure your life, choose a company of age, experience and ability, and you will select the "Old Reliable" New York Life.

Will give our attention to the buying, selling and renting of real estate,

March 15, '73-tf.

RAWLS AND RAMEY

WHOLESALE AND RETAIL DEALERS IN

CROCERIES!

COUNTRY PRODUCE,

AND

PURE LIQUORS,

FRANKLIN STREET,

THIRD DOOR EAST FROM FIRST ST.,

CLARKSVILLE. - TENNESSEE.

The Best Grade of

ROBERTSON COUNTY

WHISKEY!

in large quantities, at the lowest rates,

N. O. Sugar and Molasses

GOLDEN SYRUP.

Crushed, Powdered and Granulated Sugar, Prime Rio Coffee, Teas, Factory Cheese, Oysters, Soda, Pepper, Yeast Powder, New Hominy, Carolina Rice and a well assorted stock of other goods.

RAWLS & RAMEY.

March 8, '73-tf.

Blanks of every description, for sale at this Office.

PUBLIC LAWS.

Assessment Law of the State of Tennessee Passed March 22, 1873.

AN ACT to provide more just and equitable Laws, for the Assessment and Collection of Revenue, for State and County purposes; and to repeal all Laws now in force whereby Revenue is Collected from the Assessment of Real Estate, Personal Property, Privileges and Polls.

SECTION 1. Be it enacted by the General Assembly of the State of Tennessee, That all property, real, personal and mixed, shall be assessed for taxation, except such as is declared exempt in the next section.

SEC. 2. Be it further enacted, That the property herein enumerated shall be exempt from taxation, and none other:

First. All property belonging to the United States; to the State of Tennessee; to any county in the State, or any incorporated city, or town, in the State, that is used exclusively for public or corporation purposes.

Second. All property belonging to any religious, charitable, scientific, literary or educational institutions, and actually used for the purposes for which such institution was created, not exceeding fifty thousand dollars in value.

Third. All property belonging to public schools, academies and other seminaries of learning, not exceeding fifty thousand dollars in value, and all real estate worth not more than ten thousand dollars, owned by agricultural and mechanical associations, and used by them for such purposes.

Fourth. All cemeteries, places of burial used as such, and monuments of the dead.

Fifth. All roads, streets, alleys and promenades, where conden n d, dedicated, or thrown open for public travel or use, free of charge.

Sixth. All growing crops of whatever nature or kind, the direct product of the soil in the hands of the producer, or his immediate vendee.

Seventh. Personal property to the value of one thousand dollars.

SEC. 3. Be it further enacted, That in order to provide for State and county purposes, property, privileges and polls, shall be assessed annually, as herein-after provided.

SEC. 4 Be it further enacted, That the basis of all assessments, shall be as follows, viz:

First. To assess the property to the person, or persons owning, or claiming to own the same, on the 10th of January of the year for which the assessment is made, if known; if not, then to unknown owner.

Second. To assess real property at its market value, on a credit of one and two years, deducting fifteen per cent. in gross.

Third. To assess personal property at the same value at which it ought to be appraised in payment of a just debt, in cash, from a solvent debtor.

Fourth. To assess the property in the district, or ward in which it lies, or is known to be at the time of assessment; but all stock in bank, banking associations, or other corporations, or joint stock companies, shall be assessed in the place, town, ward, or district, in which such banks, banking associations or other coporations are located.

SEC. 5. Be it further enacted, That in assessing real estate, the following shall be shown:

First. The description of the property.

Second. The name of the owner, or owners.

Third. The value of the land, or town losts, including improvements.

Fourth. The value of mills, manufactories, distilleries, breweries, founderies, and other buildings used for similar purposes.

SEC. 6. Be it further enacted, That in describing real estate, the following rules shall be observed:

First. The number of town lots, (and block,) of which the property is the whole, or part, shall be given; the name of the street, avenue, alley, on which it fronts; and the front thereon shall be given; unless the size, dimensions and quantity can be more conveniently given in acres, then to be given in acres; but a failure to so assess, according to this section, shall not vitiate sales of lands for taxes.

Second. If the property is a part of any known sub-division, the number by which it is known on said sub-division, its size, dimensions, quantity in front feet, or acres, shall be given.

Third. In describing tracts of lands, when it can be done, the surveyor's district, range, township, section, and sectional sub-division, shall be designated, and the number of acres. If this cannot be done, that mode of description shall be adopted that will identify the property, and its location.

SEC. 7. Be it further enacted, That personal property shall be assessed under the following head:

First. The actual stock in each bank, or banking, insurance, or other stock company or corporation invested in business.

Second. Stocks of merchandise, wares, goods, and chattles kept on hand, or in store, for sale, trade or traffic.

Third. Merchandise, wares, goods, and chattles, sold at auction, or on commission.

Fourth. Notes, due bills, negotiable paper, and accounts on solvent persons, or parties believed to be solvent, and all other assets, including cash on hand, or on deposits in this State or elsewhere.

Fifth. All bonds, stocks and other like securities, other than such as are exempt from taxation by the laws of the United States, or of this State.

Sixth. Stallions, mares, geldings, jacks, jennets, cattle, sheep and hogs.

Seventh. Watches, plate, jewelry, pianos, and household and kitchen furniture.

Eighth. Carriages, buggies, and all other wheeled vehicles of pleasure or profit.

Ninth. Machinery, engines, presses, looms, steamboats, ferryboats and tools and implements of all pursuits and industry, for gain or profit.

Tenth. All other personal property.

Eleventh. The amount of income derived from United States bonds and all other stocks, and bonds not taxed *ad valorem*.

SEC. 8. Be it further enacted, That no tax shall hereafter be assessed upon the capital of any bank or banking association, or of any other joint stock company, organized under the authority of the United States, but the stockholders in such banks, or banking associations, or other corporations, shall be assessed and taxed on the value of their shares in stocks therein; said shares shall be included in the valuation of personal property of such stockholders in the assessment of State, county or municipal taxes, at the place, town, ward or district, where such bank or banking association, or other corporation is located, and not elsewhere, whether said stockholder resides, in said place, town, ward or district or not, but not at a greater rate than is assessed upon the capital in the hands of individuals in this State, and provided further, that nothing herein contained shall be held, or construed to exempt from taxation, the real estate held or owned by any such bank or banking association or other corporation; but the same shall be subject to State, county, municipal and other taxation, to the same extent and rate, and in the same manner as other real estate is taxed.

SEC. 9. Be it further enacted, That every banker doing business under the laws of this State, is hereby required to declare upon oath before the Assessor the amount of capital invested in such banking business; and each one hundred dollars of such capital, for the purpose of this act, and for the purpose of taxation, shall be held and regarded as one individual share in such banking business; and such shares are hereby declared to be personal property. If such banker have partners, he shall declare upon oath before the Assessor the number of shares held by each of them in such banking business, ascertained as above provided; and the shares so held by any partner shall be included in the valuation of his taxable property in the assessment of all taxes levied in the city, town, ward or civil district where such individual banker is located, and not elsewhere; and such individual banker shall pay the same and make the amount so paid a charge in his account with such parties; and if such indvidual banker have no partners, he shall be held to be the sole owner of all the shares in such business of banking, and the same shall be included in the valuation of his personal property in the assessment of all taxes levied in the city, town, ward or civil district where his bank is located, and not elsewhere.

SEC. 10. Be it further enacted, That there shall be kept, at all times in the office where the business of such bank or banking association, organized under the authority of this State, or the United States, shall be transacted, a full and correct list of the names and residences of all the stockholders therein, and the number of shares held by each, and such list shall be subject to the inspection of the officers authorized to assess taxes during the business hours of each-day on which business may be legally transacted.

SEC. 11. Be it further enated, That when the owner of any bank or banking association organized under the laws of this State, or of the United States, shall not reside in the same place where the bank or banking association is located, the Revenue Collector for the State county or corporation, shall respectively have the same powers, as to collecting the tax so assessed by this act, as they have by statute, when the person assessed has removed from the town, city, ward or district in which the assessment was made; and the Revenue Collector, receiver of taxes, or other officer authorized to receive said tax for the collector, may all, or either of them, have an an action to collect the tax, from the avails of the sale of his shares of said stock; and the tax on the shares of said stock shall be and remain a lien thereon, until the payment of said taxes.

SEC. 12. Be it further enacted, That for the purpose of collecting such taxes, and in addition to any other laws of this State not in conflict with the Constitution of the United States, relative to the imposition of taxes, it shall be the duty of every such bank or banking association, and the managing officer or officers thereof, to retain so much of any dividend or dividends belonging to such stockholders as shall be necessary to pay any taxes assessed, in pursuance of this act, until it shall be made to appear to such officer, that such taxes have been paid.

SEC. 13. Be it further anacted, That the privileges and franchises granted by the Legislature of this State, to savings banks, or institutions for saving, are hereby declared to be personal property, and liable to taxation as such, in the town, ward or district where they are located, to an amount not exceeding the gross sum of their surplus earned, and in the possession of said banks or institutions; and the officers of such institutions or banks may be examined, on oath, by assessors as to the amount of such surplus; and the property of such banks and institutions shall be liable to seizure and sale for the payment of all taxes assessed upon them for said privileges and franchises.

SEC. 14. Be it further enacted, That this act shall not be so construed, and shall not so operate, as to exonerate, or lease from taxation, any company or corporation, whose charter exempts stock and shares thereof from taxation; but it is hereby enacted, that in all cases where such stock is exempted, such company or corporation shall be assessed in such way as may be lawful.

SEC. 15. Be it further enacted, That stocks of merchandise, wares, goods and chattles, sold at auction or on commission, shall be assessed for taxation, and the following is declared to be the method by which the amount to be returned or assessed shall be determined, viz: Where any person, company, or firm shall have sold goods, wares, merchandise, or chattels at auction, or on commission, whether in the regular business of selling at auctions or on commission, or shall have made such sales in connection with any other business, to ascertain the aggregate of said auction or commission sales, for the period engaged in business, not exceeding twelve months, and return one-third of said amount of sales for taxation.

SEC. 16. Be it further enacted, That merchants shall pay an *ad valorem* tax upon the capital invested in their business, equal to that levied upon taxable property; and the term "merchant," as used in this act, includes all persons, or co-partnerships, engaged in trading or dealing in any kind of goods, wares and merchandise, either on land, or in any steamboat, wharf-boat or other craft, stationed or plying in the waters of this State, and confectioners, and whether such goods, wares and merchandise be kept on hand for sale, or the same be purchased and delivered for profit, as ordered. But nothing in this act contained shall in anywise effect the collection of privilege taxes upon the vocations declared by this act to be privileges.

SEC. 17. Be it further enacted, That no merchants shall commence and continue business in any county of this State without obtaining license from the clerk of such county, in accordance with the provisions of this act; and every person, or individual member of any-partnership so offending, shall be subject to prosecution for each day's violation of the law; and, on conviction, shall be fined not less than one hundred dollars for each offense.

SEC. 18. Be it further enacted, That any merchant applying for license shall, before receiving the same, execute a bond to the State, with good security, to be approved by the Clerk of the County Court, in the sum of one thousand dollars; conditioned, that such merchant will render to the clerk issuing the license at the end of twelve months from the date of the bond, a true statement, under the oath prescribed by this act, of the amount of capital invested in such business during said twelve months, and will pay to the clerk the tax thereon. For taking the bond and issuing the license the clerk shall be entitled to one dollar, to be paid at the time of issuance.

SEC. 19. Be it further enacted, That any merchant continuing in business, shall renew his license annually, and no license shall authorize merchandizing out of the county where issued, not for a longer period than one year.

SEC. 20. Be it further enacted, That at the expiration of twelve months from the date of his bond, each merchant shall file with the County Court Clerk, by whom the license was issued, a statement, under oath, showing:

First. All capital invested in his stock of goods, wares and merchandise, not otherwise reported as hereafter required, to be estimated at not less than cash value of the largest amount of such goods, wares and merchandise on hand to any one time during the preceding twelve months.

Second. All capital employed during the preceding twelve months, in any manner of trading which there is no stock of goods, wares and merchandise kept on hand for sale, and the aggregate capital, so reported, shall be deemed the taxable capital of such merchant, upon which he shall pay to the clerk the same as levied upon real estate and other taxable property for State and county purposes; and the report herein required shall be sworn to by that member of any co-partnership or merchantile firm, who is most throroughly acquainted with such business. The word "capital," as used in the foregoing sections, shall be construed so as to mean the largest amount of stock on hand at ony one time in the year where it is offered for sale.

SEC. 21. Be it further enacted, That the bond herein required shall be forfeited by a failure to render the statement under oath required by this act, or by rendering a false statement, or by failing to pay the taxes assessed at the time and in the manner required by law; and it shall be the duty of the County Court Clerk to report all delinquents to the Attorney-General of the circuit, whose duty it shall be to bring suit in the proper court upon any forfeited bond to recover the penalty thereof.

SEC. 22. Be it further enacted, That the Clerks of the County Courts of the several counties of this State shall collect all taxes on merchants and privileges, as now provided by law; and shall be subject to all the pains and penalties for failure to pay such taxes over to the Comptroller that are provided for in in this act in the case of tax collection, provided that, in counties were a privilege tax collector shall collect the same.

SEC. 23. Be it further enacted, That the value of all notes, due bills, negotiable paper, accounts, and judgments on solvent parties, on parties believed to be solvent, and all assets, including cash on hand, or on deposit in solvent banks, or in the hands of solvent parties, belonging to any person, company, or firm, shall be assessed for taxation, from which, however, shal be deducted all *bona fide* debts incurred in conducting the regular business of such person, firm, etc., and pertaining to the same business out of which arose the notes, due bills, etc., from which such debts are to be deducted.

SEC. 24. Be it further enacted, That all the property described in articles 5, 6, 7, 8, 9, 10 and 11 for section 7 of this act shall be assessed for taxation, according to its value; provided that, in assessing steamboats and ferryboats navigating streams within or bordering on this State, the same shall only be assessed to the extent of the interest therein of any person, company or firms residing or doing business in this State.

SEC. 25. Be it further enacted, That should it, at any time after the assessments have been made, come to the knowledge of the Chairman or Judge of the County Court, the Clerk of the County Court, the County Trustee, Sheriff or Tax Collector of any county in the State, that any person, company, firm or corporation in said county have not been assessed as contemplated by the provisions of this act, or have been assessed on an inadequate amount, it shall be the duty of said Chairman or Judge, Clerk Trustee, Sheriff or Tax Collector to cite said person, company, firm or corporation, their agent, attorney or representative, to appear before them for the purpose of being assessed according to law; and said Chairman or Judge, Clerk and Trustee, or Tax Collector, are hereby authorized and empowered to make the proper assessment against said person, company, firm or corporation; and should it appear that said person, company, firm or corporation, did in any manner connive at, or purposely evade such assessment, or did knowingly permit an inadequate assessment, to be made, said Chairman or Judge, Clerk and Trustee, or Tax Collector shall correct said assessment, and shall add fifty per cent. to the amount of said assessment, and cause the same to be entered upon the tax books for collection.

SEC. 26. Be it further enacted, That the assessed taxes on all real estate, and all penalties and costs accruing thereon, shall be, and remain a lien upon such real estate from the 10th day of January of each and every year; and this lien shall extend to each and part of all tracts, or lots of land, notwithstanding any divisons or alienations thereof.

SEC. 27. Be it further enacted, That the County Court of each county in the State shall, at its April term in 1873, and at its January term, every year thereafter, elect an Assessor for each civil district, except in cities of over twenty thousand inhabitants, and in such cities, there shall be an Assessor for each ward. If the court should fail to elect such Assessor at its April term, 1873, the Chairman or Judge shall call a special term for the first Monday of the following May to elect such Assessor.

SEC. 28. Be it further enacted, That each assessor so appointed shall be a resident of the civil district or ward for which he is appointed.

SEC. 29. Be it further enacted, That the Chairman or Judge of the County Court may, in vacation, appoint an assessor for any district or ward in which the County Court has omitted to appoint, or where the appointee, by reason of sickness or other sufficient excuse, is unable or refuses to perform the duty.

SEC. 30. Be it further enacted, That each assesor, on being notified of his appointment, shall proceed to assess the property in his district or ward liable to taxation, according to the requirements of this Act, and to this end shall commence at some corner or outside point of his district or ward, and assess the property in rotation as it joins, or lies contiguous to property just assessed, or about to be assessed, and shall proceed in some regular manner until he shall have made the circuit of his district or ward. Said assessor shall see each lot, tract or parcel of land, or otherwise obtain satisfactory information in regard thereto; and shall enter each assessment in a suitable book, to be furnished by the Clerk of the County Court.

SEC. 31. Be it further enacted, That the assessor shall furnish to every person, company, firm or corporation required to list his property for taxation, the proper blanks for that purpose; and it is hereby made the duty of the Comptroller of the Treasury to furnish the Clerks of the County Courts of this State, the printed forms for listing and assessing property to be distributed by the said clerks to the several assessors for districts and wards. Said blanks shall enumerate all exemptions, and shall contain a synopsis of the laws for the assessment of property. He shall furnish a properly arranged schedule and classification of property for the convenience of listing said property by separate items as herein required; and each tax-payer shall be required to take the following oath: "I, A. B., do solemnly swear (or affirm) that the foregoing schedule contains a true and complete list of every item and description of property owned or controlled by me in the county of——required to be listed by me under the laws of this State, and set forth in said list. And I have affixed thereto a full description and fair valuation, on a credit of one and two years, according to my best judgment and belief, nor have I used any method, device, or contrivance, whereby to evade the listing therein of anything of value whatever; and I have given perfect and truthful answers to all interrogatories contained in said list, to the best of my ability. So help me God." Which oath shall be administered by the assessor or justice of the peace, and entered thereon beneath said list, and signed by the party listing.

SEC. 32. Be it further enacted, That on said list being returned to the assessor by the person listing the property, the assessor shall enter the return on his assessment book, unless he has good and sufficient cause to doubt the correctness of said return, in which case he shall thoroughly investigate the matter and make such an assessment as the facts warrant; and shall return, with his tax-book, to the County Court, said list, which shall be filed by the clerk of said court, in his office, and carefully preserved for the inspection of the County Court, the Grand Jury, or any person claiming a right to examine the same.

SEC. 33. Be it further enacted, That persons acting as executors, administrators, guradians, agents or attornies, or in any fiduciary capacity whatever, shall make a return of the property, moneys, credits and effects held by them in either of said capacities separate from their individual returns, and the same shall be listed separately for taxation, as provided in the preceding sections.

SEC. 34. Be it further enacted, That in all cases where any person, company, firm or corporation shall fail, neglect or refuse to return to the assessor the schedule of property for taxation, the assessor shall make such an assessment in each case, from the best information he can obtain, and shall add twenty-five per cent. to the value of the property.

SEC. 35. Be it further enacted, That the assessors shall complete their assessment on or before the first Monday in June 1873, and annually thereafter on the fourth Monday of March, and on that day shall meet at the court-house of their respective counties, and shall organize as Boards of Equalization.

SEC. 36. Be it further enacted, That said Boards of Equalization, when organized as aforesaid, shall make such examinations, comparisons, corrections and alterations as may be necessary to produce, as nearly as possible, a fair and just equalization of the several assessments of property in said county.

SEC. 37. Be it further enacted, That if any person shall conceive himself aggrieved by any assessments, he shall present the maatter to said Board by petition or otherwise, and if it appear to the satisfaction of a majority of said Board that the assessment is erroneous or improper when taken in connection with other assessments in said ward or district, the proper correction shall be made.

SEC. 38. Be it further enacted, That after said board shall have completed its labors, each assessor shall sign his book of assessment, and attach to it an affidavit substantially in the following form: I. A. B., do solemnly swear that I have set down, in the foregoing assessment, all the property, real estate or personal in my district or ward, liable to taxation to the true owner thereof, to the best of my belief; and that I have estimated the value thereof according to the basis prescribed by law, to the best of my knowledge and ability, without fear, favor or affection. So help me God.

SEC. 39. Be it further enacted That said assessors shall make returns of their several assessments to the Clerk of the County Court on or before the 15th day of June, 1873, and that thereafter on the first Monday in April next following their appointments, and then their duties shall cease and determine.

SEC. 40 Be it further enacted, That should any of said assessors fail to make returns of his assessment, as above required (unless such failures shall have been caused by sickness or some unavoidable circumstance), he shall be liable to a fine not less than fifty nor more than five hundred dollars, and the County Court may enter judgment for said penalty at its July, or other subsequent term against said delinquent and collect the same on execution.

SEC. 41. Be it further enacted, That should the County Court, from any cause, be deprived of the assessment of any district or ward, a special assessment may be ordered for said district or ward.

SEC. 42. Be it further enacted, That the Clerk of the County Court shall make out the tax-book on or before the first Monday of October, each and every year, from the assessment book in his possession. Said tax-book shall be made out by districts, and shall be ruled in suitable and appropriate columns, and shall show the names of owners in alphabetical order; the number of the lot; number of the block; number of acres; description of the property; the value of each lot, tract or parcel of land; the valuation of personal property, under the appropriate head of items called for in this act; and the total valuation of real and personal property against each tax-payer. On this valuation the State, county and special taxes, shall be extended in appropriate columns, separately, according to and at the rate of levied by the proper authorities, and a column added, showing the total of all taxes levied and to be collected from each tax- payer in said district.

SEC. 43. Be it further enacted, That the Clerk of the County Court shall make out from said tax-books an aggregate statement, showing the value of all town lots; the number of acres and value of all tracts of land; and the value of all personal property. This statement shall be made and the facts shown by civil districts and wards, and aggregated for the whole county, for the items named. Said clerk shall specify in said statement which of said districts are suburban, or county districts. This statement shall be forwarded to the Comptroller of the Treasury, on or before the third Monday in October, with a statement showing the total amount of State tax chargeable upon said tax-books and to be collected.

SEC. 44. Be it further enacted, That should any Clerk of the County Court fail to comply with requirements or the three preceding sections, when within his power to do so, he shall forfeit all claims for compensation for labor and services for making out and preparing said tax-books.

SEC. 45. Be it further enacted, That the assessors and clerks of courts shall receive such compensation for their labor and services required by this act, not otherwise provided for, as the County Court may allow; provided, however, the pay of assessor shall not exceed fifteen cents for each person having taxable property listed; and five cents for each person listed for a poll-tax only.

SEC. 46. Be it further enacted, That the occupations and business transactions that shall be deemed privileges, and be taxed, and not pursued and done without license, are the following, viz:

Merchants, commission, (wholesale and retail,) Auctioneers, Architects, Sugar Stand, Civil Engineering, Bitchers, Plumbers and Gas Fitters, Dental Surgeons, Lawyers, Artists and Photographers, Brewers, Banks or Banking, Brokers of all kinds, Butchers, Bagatelle Tables, Billiard Tables, Jenny Lind Tables, Pool tables, Circuses, Menagaries, Exhibitions for profit, Slight of-hand and Legerdemain, Hacks, Carriges, Drays and Wheeled Vehicles run for profit, Hucksters, Sample sellers, Cattle Dealers, Claim Agents, Horse and Mule Dealers, Lumber Dealers, Stock Yards, Sale Stables, Fruit Stands, Shooting Galleries, Hotels or Taverns, Express Companies, Express Wagons and Carts, Transfer Wagons, Intelligence Offices and Keepers, Each the business of Insurance, Insurance Agents, Livery Stables, Sale Stables, Omnibusses, Peddlers of Patent Rights, Peddlers of Patent Medicines and Nostrums, Peddlers of Merchandise, Pawn Brokers, Liquor Dealers, (wholesale and retail,) Seating Rinks, Steam Ferries, Sewing Machines, (selling by sample,) Dealing in Securities, Shaving Notes, Theaters, Telegraphs, Ten Pin Alleys, Variety Establishments, Commission Brokers, Dealers in Stocks and Bonds, (other than brokers,) Dealers in County Certificates or Warrants.

SEC. 47. Be it further enacted, That it shall be the duty of the Assessor to assess all taxable polls in their districts or wards, and to make returns of the same to the Clerk of the county Court at the time they make a return of the assessment; also to make a return to said Clerk of the name of each person, company, firm or corporation, or agent of any person, company, firm or corporation, engaged in any business, liable in any way to pay a privilege tax, in his district or ward, under the provisions of this act.

SEC. 48 Be it further enacted, That every male inhabitant, between the ages of twenty one and fifty years, except persons who are deaf, dumb, blind, incapable of labor and of earning a livelihood, shall pay a poll tax for school purposes.

SEC. 49. Be it further enacted, That the rate of taxation on every taxable poll shall be one dollar. Said poll tax shall be collected annually by the tax collector of the county, and shall be appropriated for common school purposes in the manner prescribed by law.

SEC. 50. Be it further enacted, That the office of collector of privileges be and the same is hereby abolished, from and after the first Monday in September 1874, and all the powers, authorities and privileges of said office be and the same are hereby conferred upon and restored to the Clerk of the County Court.

SEC. 51. Be it further enacted, That the Tax Collector, on receiving the tax books for the year 1873, and each subsequent year, shall give public notice by advertisement, at four of the most public places in each civil district in said county, that the tax books are completed and in his hands, and that he will attend and receive all public taxes, at one or more places in each civil district, such places and the times to be designated in the advertisement, and the several Tax Collectors shall receive in discharge of the taxes and all other duties to the State, bank notes of the Bank of Tennessee, known as old issue, warrant on the Treasury, legal outstanding, gold, silver, National Bank notes, United States legal tender notes, and nothing else.

SEC. 52. Be it further enacted, That in all cases where personal or real estate property have been assessed for taxation against any person, company, firm or corporation, for any year, the Tax Collector of such county shall, after the expiration of ninety days from the time he shall have attended in the civil districts to receive the taxes (unless the taxes have been previously paid), distrained for all taxes, penalties, cost due on such property, and by sale of personal porperty, enforce the payment of taxes due; provided, that said Tax Collector shall not be required to distrain in cases where he knows or has reason to believe that the tax payer has no personal property within the county.

SEC. 54. Be it further enacted, That if the Tax Collector shall have cause to fear that any person, company, firm or corporation, charged with taxes on the tax books, is about to remove from the county without paying the taxes due, he may at any time levy such taxes, penalties and costs by distress and sale of personal property.

SEC. 55. Be it further enacted, That if any person, company, firm or corporation owing taxes for any year, has removed into any county, a distress warrant may be issued by the Tax Collector to the Sheriff of the county to which the party has removed for the collection of the taxes, penalties and costs due.

SEC. 56. Be it further enacted, That such sales of personal property for taxes shall be sold at public auction; and no more shall be sold than is sufficient to pay the taxes, penalties and costs; and should the sales produce a surplus, such surplus shall be returned to the owner of the property. Ten days' notice of such sale to be given by written advertisement.

SEC. 57. Be it further enacted, That said Tax Collectors, in the discharge of their duties, may appoint as many deputies as the duties of their respective offices may require; and in case they have to distrain for taxes, they shall be entitled, in addition to their regular commissions, to the same fees as are allowed by law on the collection of money by the Sheriffs in executions, which fee shall be paid by the tax-payer.

SEC. 58. Be it further enacted, That in all cases when the tax books for any year shall have been four months in the hands of the tax collector of any county in the State, he shall then and thereafter add and collect penalties on all payments by tax payers made after that time as herein prescribed, to-wit: After the expiration of ninety days, and before the sale of the property, ten per cent; and to render the provisions of this section more effectual, the Chairman of the County Court, or other officer whose duty it is to settle with the tax collector, shall see that he is charged with and accounts for the penalties prescribed by this act on all collections made by him after the time named, and no act of waiver of any of said penalties or failure to collect the same by the collector, shall release such officer from accounting for any and all penalties that should have been collected; and it shall be the duty of each tax collector to endorse upon his tax books, the date of the payment of each tax therein, and he shall make a monthly statement showing the aggregate taxes which have been paid during the month, to the Chairman of the County Court, and an abstract of the report shall be furnished to the Comptroller by the County Court Clerk, and the sum of 10 per cent. on the amount collected shall be, and is hereby, imposed upon him for each month such tax collector fails or refuses to pay over the money so collected by him.

SEC. 59. Be it further enacted, That if any tract of land, or town or city lot, be sold for taxes, is in possession of any person holding by contract of rent, or as lessee of the owner, no writ of possession shall issue to the purchaser during the existence of such contract of rent or lease, but such tenant, upon notice, shall attone to the purchaser.

SEC. 60. Be it further enacted, That whenever any land or lot shall have been sold under the provisions of this act, and the purchaser shall have paid the amount of his bid and costs, the owner shall not be entitled to an action of any kind to be restored to the possession of such land or lot upon the ground of any irregularity of the sale of the same, until he shall have paid, or tendered to such purchaser, the amount of his bid, damages, interest, costs, and other taxes, (if any should have been paid,) as provided for in this act; but if such owner or person liable for such taxes claim that they have been paid, or are not justly due from any cause, he may pay the same under protest, and sue the collector to recover them back. And if such tax payer recover a judgment against such collector, the Comptroller shall issue his warrant to such tax payer for the amount of such judgment upon the presentation of a copy of the same duly certified.

SEC. 61. Be it further enacted, That in all cases where lands of a minor, idiot or insane person are reported for sale, and such person has no guardian or trustee, the court shall appoint a guardian *ad litem*, to represent such person, and the notice provided for in the fifty-ninth section of this act shall be served upon such guardian.

SEC. 62. Be it further enacted, That in all cases where taxes remain due