

Daily Charlotte Observer.

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CHARLOTTE, N. C., THURSDAY, JANUARY 7, 1886.

PRICE FIVE CENTS.

\$35,000

Worth of Goods at Cost.

(C.O.)

Owing to a change in our firm, we will, for the next 30 days, offer to the public our entire stock of

WINTER AND SUMMER GOODS AT COST.

It consists of Dress Goods. All kinds, Dress Silks, Cashmeres, Silk Warp Henriettas, Tamise, Serges, 5 4 and 6 4 Dress Flannels, Combination Suits, Satins, Surahs, Laces, Embroideries, Crepes, Crepe Veils, Black and Colored Cashmere Shawls, Corsets, Velvets, Velvetens, Ladies' and Gents' Underwear, Clothing, Overcoats, Domestic, Calicos, Sheetings, Plush Sacques, Newmarkets, Russian Circulars, Hats, Caps, Boots, Shoes, &c. This is strictly a

CASH SALE.

And we offer bargains such as you may never get again in a lifetime. Remember, we sell all of our stock, including everything, nothing reserved.

At Cost for Cash.

COME ONE, COME ALL.

HARGRAVES & ALEXANDER.

SMITH BUILDING.

FALL

—AND—

Winter Goods

—AT A—

BIG DISCOUNT.

—:—

Selling as low as the lowest BLACK DRESS SILKS at prices that will move them rapidly. A few patterns in OTTOMAN DRESS SILKS at the very low price of 75 cents per yard, former price \$1.25. FINE COMBINATION SUITS in woolen fabrics at about half their value.

—:—

Cloaks! Cloaks! Cloaks!

They must be sold. You will be astonished how low the cash will buy them.

—:—

BLANKETS AND UNDERWEAR.

A big stock of BLANKETS and UNDERWEAR at very low figures. Remnants in every department at your own price.

T. L. SEIGLE.

GIVE US A CALL

Being now better prepared to meet the wants of the Trade, we cordially invite a visit from all. Be assured it always gives us pleasure to

SHOW OUR GOODS,

So don't hesitate but come along. We still have special bargains in CHILDREN'S HOSE. Also unusual inducements in the justly

Celebrated "Matthew Patent" Kid Glove

E. L. KFESLER & CO.

E. L. KFESLER, Formerly with Alexander & Harris.
T. G. WILSON, Formerly with Hargraves & Alexander.
R. P. HARRY, Formerly with Hargraves & Alexander.

TYSON & JONES.
CARTHAGE, N. C.

FINE BUGGIES AND LARGE PHAETONS. NOW ON HAND.



Elegant Variety!

WE CLAIM TO BE ABLE TO COMPETE SUCCESSFULLY IN PRICE AND QUALITY, WITH THE BEST MANUFACTURERS IN THE NORTH AND WEST.

For sale by A. C. Hutchison & Co., Charlotte, N. C. Van Gilden & Brown, Asheville, N. C., W. Smithdeal, Salisbury, N. C.

FOR DURABILITY, STYLE AND FINISH, WE ARE UNSURPASSED.

TYSON & JONES, Carthage, N. C.

The Charlotte Observer.

"TRUTH LIKE THE SUN, SOMETIMES SUBMITS TO BE OBSURED, BUT LIKE THE SUN, ONLY FOR A TIME."

THE SCHOOL TAX CASE.

The Opinion of the Supreme Court in the Sampson County Case.

The following is the opinion as delivered by Chief Justice Smith in the case of Barksdale vs. Commissioners from Sampson county:

The general assembly shall levy a capitation tax on every male inhabitant of the State over twenty one and under fifty years of age, which shall be equal on each to the tax on property valued at three hundred dollars in cash. The commissioners of the several counties may exempt from capitation tax in special cases, on account of poverty infirmity; and the State and county capitation tax combined shall never exceed two dollars on the head. Cons., art. 5, sec. 1.

"Each county shall be divided into a convenient number of districts in which one or more public schools shall be maintained at least four months in every year; and if the commissioners of any county shall fail to comply with the aforesaid requirements of this section, they shall be liable to indictment. Art. 9, section 3."

"The State and county taxes among the former of which is a tax for school purposes imposed under the act of 1881, of twelve and a half cents on property valued at one hundred dollars, and thirty seven and a half cents on the poll, which taxes in Sampson county were up to the full measure of the limits fixed in the constitution as interpreted in numerous adjudications. There is also a special tax of small amounts in excess levied with the special approval of the general assembly under art. 5 sec. 6, whose legality is not drawn in question."

It is found to be impracticable to carry out the mandate to keep up the public schools in the county for four months of the year without laying an additional tax of thirteen and one third cents on the property and forty cents on the poll, and accordingly the commissioners have made this further assessment as they are expressly required to do by the amendatory act in regard to public schools passed at the session in 1885, chapter 174, section 23. This section is in these words:

"If the tax levied by the State for the support of the public schools shall be insufficient to maintain one or more schools in each school district for the period of four months, then the board of commissioners of each county shall levy annually a special tax to supply a deficiency for the support and maintenance of said schools for the said period of four months or more."

The said tax shall be levied on all property, credits and polls of the county, and in the assessment of the amount on each the commissioners shall observe the constitutional equation of taxation; and the fund thus raised shall be expended in the county in which it is collected, in such a manner as the county board of education may determine, for maintaining the schools for four months at least in each year."

In executing this legislative mandate to raise by assessment the additional sum required to maintain the public schools for the prescribed period under the constitutional provision which has been recited, the aggregate amount of the taxes levied is eighty eight and one third cents on the one hundred dollars worth of property and two dollars and sixty five cents on the poll. Inasmuch as these provisions of the constitution are in conflict in their application to the facts in the present case, the one commanding under penalty to be done that which the other withholds the means of doing, the question is presented, if they cannot upon any reasonable construction be reconciled which shall prevail, and which must yield. The court below ruled that the tax levied under the act of 1885, overstepping the limits of the taxing power conferred, although necessary to a compliance with the directions as to the schools, is not warranted by the constitution and cannot legally be enforced. The correctness of this ruling is before us on the appeal.

While reluctant to declare a legislative act unconstitutional, and the courts will only so adjudge in a plain case, admitting of little or no doubt, yet a most imperative obligation rests upon them to uphold the fundamental law where they are in irreconcilable conflict and to declare the former inoperative and void. It is an incontrovertible proposition that when in the same instrument a restricted authority is conferred and an act be so done under it to which that authority is inadequate, it is only necessary to do what can be done within the prescribed limits. The duty then of keeping up the public schools devolved upon the commissioners, is performed when all the resources open to them are employed and exhausted in the effort to maintain them for the designated period. Within the limits of the power to tax given to the commissioners the schools must be kept up and the mandate is arrested when those limits are reached. Action beyond is not only not required, but is void if attempted. The levy finds no support in sec. 6, of art. 5, for this is not one for a

special purpose and, with the special approval of the general assembly for county purposes. The enactment is general, applicable to the whole State and part of the general State legislation in furnishing facilities for the education of its people. It cannot find shelter under any of the numerous adjudications sustaining the power to tax beyond the assigned restraints and in disregard of the established ratio between State and county taxation which will be found at the foot of the section. This power of taxation is local as well as special and such has been the legislative interpretation of this clause in the frequent cases in which a special approval has been asked and obtained: Broadnax vs. Groom, 64 N. C. 244; Simmons vs. Wilson, 66 N. C. 356; Mauney vs. Commissioners, 71 N. C. 486; Trull vs. Commissioners, 72 N. C. 388; French vs. Commissioners, 74 N. C. 692; Cromartie vs. Commissioners, 87 N. C. 134.

These cases settle the extent of the taxing power, when exercised by the county authorities, and allow its restraints only to be disregarded when the tax is needed to meet obligations existing before the adoption of the constitution by virtue of the constitution of the United States and decide that the limitations do not apply to other municipal corporations created by law.

Our decision rests upon the interpretation heretofore repeatedly given to the clause that directs the imposition of a poll tax equal to that imposed upon property valued for taxation at \$300, by which the taxes are both thus associated and arrested when on the poll they reach the maximum of \$2. If the construction of the constitutional provision were an open question we might pause to thus limit the taxing power upon property, a restraint found, as Mr. Justice Rodman says in his separate opinion at the end of the 66th volume of the Reports, page 659, exists in no other State, and which has so crippled the action of the general assembly in its course of legislation for the public good, and disables it, for want of means, to do many things which the constitution requires, such as providing for the interest on the State debt and a sinking fund to discharge the principal, to do which it has been necessary to break through the restraints to discharge an obligation to creditors and not impair the contracts from which they spring. There was a propriety in fixing a limit to the poll tax, because the fund raised from this source is appropriated exclusively to two objects, the support of the poor and the providing the means of free education, but it was impracticable to foresee the needs of the State for moneys for its future management.

And it is to be observed that the question is only to determine the measure of the personal or poll tax so long as it can be levied for the special objects mentioned and up to its fixed limits. This mode of interpretation would have avoided all the difficulties growing out of the want of power to tax and escaped the present conflict. But we are bound by continuous adjudications to which legislation has been adjusted and we are not free to unsettle them. But as the repugnance of the provisions under consideration is manifest, the commissioners must refrain from assessments, however necessary for schools which pass the bounds of conferred power. We therefore sustain the ruling of the court below.

SMITH, C. J.

A Cure For Hydrophobia.

Since the discovery by Pasteur, the famous French chemist, of what thus far has appeared to be a safe and sure preventive of that dreadful disease, hydrophobia, many others have come forward with cures and preventatives which they claim to be equally efficacious. The last of these is Dr. Toal, a New York physician, who sends to the Sun a remedy for hydrophobia, which he claims has cured at least one terrible case, and possibly prevented many others. The treatment is very simple and the remedy within the reach of all in every civilized country in the world. The treatment of the wound and the internal remedy are as follows:

Wound to be cauterized with strong nitric acid, and then dressed with 1/2 drachm of bella donna ointment and 7/8 drachms of resin.

In the case of an adult the following internal remedy is to be taken:

R Kali Iodid. 3 drachms,
Tinct. Cinchona. 2 ounces,
Syrup Simplex. 4 ounces.

One tablespoonful after each meal. For children from 1 to 7 years old half a teaspoonful is a sufficient dose, and from 7 to 12 years old, from one to two teaspoonfuls. Putting it in other words, two to five grains for a child under 7, and five grains for one under 12 years. This treatment is to be followed for one week, even when the dog is not mad, as the virus of an angry dog produces hydrophobia.

When rabies is manifest, the treatment is to be continued for three weeks. In such a case the fluid can be injected with good effect in doses of from fifteen to thirty grains every two hours.

Daughters, Wives and Mothers

We emphatically guarantee Dr. March's Catholicon, a Female Remedy, to cure female diseases, such as ovarian troubles, inflammation and necrosis, falling and displacement or bearing down feeling, irregularities, barrenness, change of life, leucorrhoea, besides many weaknesses springing from the above, like headache, bloating, spinal weakness, sleeplessness, nervous debility, palpitation of the heart, &c. For sale by druggists. Price \$1.00 and \$1.50 per bottle. Send to Dr. J. B. Harkist, Utica, N. Y., for pamphlet free.

For sale by L. J. Walker, druggist, Charlotte, N. C.

Stock Taking is Over With!

AND

MARK DOWN PRICES

Will now Prevail during the next 40 days

BEGINNING JANUARY 4th, 1886.

We believe in the motto

PUT DOWN THE PRICE

&

PUSH UP THE TRADE

OUR BARGAINS are of such a nature as to at once convince the purchaser of their reality, and the class of Goods we offer Bargains in, are always those most in demand at the time of Sale.

READ THEM:

BLACK GR. GR. SILKS AT	42c.	per yd.	FORMERLY	75c.	per yard.
" " " " " "	58c.	"	"	85c.	"
" " " " " "	98c.	"	"	1.35c.	"
" " " " " "	1.15	"	"	1.65	"
" " " " " "	1.40	"	"	2.25	"

ALL WOOL BLACK CASHMERES

36 in. Wide at 36 cents per yard.

ALL WOOL COLORED CASHMERES

36 in. wide at 45c. per yard in 9 Shades.

ALL WOOL BLACK SHOODAH CLOTH

38 in. wide at 45c. per yard.

SILK WARP HENRIETTA CLOTH

38 in. wide at 70c. per yard.

BLACK PARAMETTA CLOTH.

42 in. inches wide at 63c. per yard.

ENGLISH PLAID

15c. per yard.

DRESS GOODS

Worth 25c. and 30c. per per yard.

Biggest drive in Misses Solid Colored Hose.

5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2
15c.	15c.	18c.	18c.	20c.	20c.	25c.	25c.

Best value yet in Ladies Solid colored Hose, 95 cents a box containing 6 pairs. Regular made solid colored \$1.00 a box containing 6 pairs.

Attention, Housekeepers.

A Linen Crashes, at 8c, 9c., 10c, and 12 1/2c. per yard.

BLEACHED TABLE DAMASKS AT 40 CENTS FORMERLY	60 CENTS.
" " " " " "	90 " "
" " " " " "	1.25 " "
" " " " " "	1.50 " "
COLORED TABLE " " " " " "	75 " "
" " " " " "	85 " "
" " " " " "	1.00 " "
" " " " " "	1.25 " "

Likewise Reductions in all other Departments.

WITKOWSKY & BARUCH,
CHARLOTTE, N. C.

FOR SALE.

Two desirable building lots, 50x200 feet, 500 fronting on South Tryon street, adjoining the property of J. H. Carson. Shade trees on lots. Will be sold separately or together. Price \$700 each.

CHARLOTTE REAL ESTATE AGENCY.

L. J. WALKER. B. K. BRYAN.

L. J. WALKER & CO.,

Wholesale and Retail Grocers.

NEW FIRM - NEW GOODS

ON the first day of January, 1886, the undersigned entered into a co-partnership for the purpose of carrying on a

General Grocery Business

At the old stand of Springs & Burwell, corner Tryon and Fourth streets. We are qualified by long experience, to meet the demands of the trade, and give satisfaction to our customers. We will keep on hand at all times a full stock of

FAMILY SUPPLIES,

Which will be delivered in any part of the city free of charge.

REMEMBER

We will not be undersold in the Charlotte market.

There is a good wagon yard in the rear of our store for the accommodation of our customers.

L. J. WALKER & CO.

Safes for Sale.

Two good second-hand safes will be sold cheap. One MILLER'S. One HERRING'S. Apply to Chas. R. Jones, a septuagint. THIS OFFICE.

FRED C. MUNZLER

—WHOLESALE—

LAGER BEER DEALER AND BOTTLER,

CHARLOTTE, N. C

Represents two of the largest LAGER BEER Breweries in the United States.

The Bergner & Engel Brewing Co., of Philadelphia, and the

F. & M. Schaffer Brewing Co., of New York.

THE LARGEST LAGER BEER BOTTLING ESTABLISHMENT IN THE CITY.

Orders Solicited. All orders promptly filled and delivered free of charge to any part of the city. dec20d1f

OPERA HOUSE,

Saturday, January 9th

The Great Success,

THE WILLOW COPSE!

C. W. COULDOCK

"LUKE FIELDING."

—AND A GREAT CAST—

Including Miss Eugenie Blais, Miss Sidney Cawell, Mrs. Mary Myers, Miss Kate Tousey, Mr. A. S. Lippman, Mr. Raymond Holmes, Mr. James Taylor, Mr. Samuel Hampe and others. Prices as usual. Seats at Central Hotel.