

W. M. H. BEENAR, Editor and Proprietor.

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THE CIRCULATION OF THE MORNING STAR IS LARGER THAN THAT OF ANY OTHER DAILY NEWSPAPER PUBLISHED IN NORTH CAROLINA.

NOTICE TO SUBSCRIBERS.

In making remittances for subscriptions or advertising, always when practicable, send drafts or checks or postoffice orders.

ORDER OF CHAOS?

Despite the successes of the "Reds" in the recent engagements in the vicinity of Paris, we are not at liberty to doubt the early suppression of the insurrection.

The ultimate suppression of the prevailing insurrection seems to be dependent upon but one contingency—the fidelity of the army to the Versailles authorities.

Recent dispatches from Paris indicate no want of confidence on the part of the government at Versailles, in the fidelity of the troops whose bayonets uphold its fortunes.

The world would want no better evidence of the absolute decadence of France than would be afforded by the triumph of the wretches who now dominate in Paris.

Confidence in the overthrow of the accursed infidel rebellion at Paris does not involve confidence in the ability of the Thiers government to establish social order and domestic tranquility.

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McKean Buchanan is playing in Knoxville, Tenn. The editor of the Press says that the three tragedians of the age are Forrest, Booth and McKean Buchanan.

Among those who went to see the Cardiff Giant in New Haven was a middle-aged man who had lost his brother by a mysterious disappearance, and was heard to murmur, as he stepped away, "Tain't him!"

Palmetto Leaves

The annual inspection of the fire department of Charleston takes place on the 27th inst.

The construction of the telegraph line from Columbia to Greenville is progressing favorably.

Dr. John T. Darby will inaugurate a series of lectures before the Young Men's Christian Association of Columbia on the 25th.

There is said to be a colored woman in Abbeville, whose age is 138 years. Her name is Amy Gordon. She was born in Africa, in 1743.

The Columbia Phenix says: A colored man, yesterday, in attempting to shoot another colored man, with whom he was quarreling, lodged the contents of his pistol in his own leg.

The Columbia Phenix says: 1,000 tons of new iron, of the most improved pattern, has been purchased for the Greenville and Columbia Railroad, and, in a short time, we are assured, the work of relaying will be commenced.

The Charleston News says: The illustrious Brother Albert Pike, Sovereign Grand Commander of the Supreme Council of the Southern Jurisdiction of the United States, will visit this city on the 28th instant for the purpose of organizing a chapter of the Rose Croix of the ancient and accepted rite.

IMPORTANT TO TAX-PAYERS.

REVENUE—THE MACHINERY ACT.

We have heretofore published in full the Revenue Act. As we cannot find space for the Act to provide for the collection of taxes—the "Machinery Act"—we give the following summary of its provisions which will be found accurate and sufficiently full for the purposes of taxpayers.

Section 1. The township board of trustees shall list the lands of the State on the valuation of 1869, and shall assess all the personal property in their township not exempt by this act at the cash value, on the 1st day of June annually.

Section 2. "Land and real property" means not only the soil, but all buildings and erections thereon, all rights, franchises and assessments appurtenant thereto, and all mines and minerals on or under the surface.

Section 3. The lists shall be given in within ten days after due notice has been given by the person charged or his agent. If the person liable be a corporation its property may be given in by the president, cashier, treasurer or other person appointed for that purpose.

Section 4. All real property and all stock, farming utensils and other personal property used in connection with the cultivation of a farm, shall be given in in the township in which said property is situated on the first day of June, and where the line of any township runs through any resident's land, the same shall be listed in the township of such resident.

Section 5. All other personal property whatever, including moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, and all taxable polls and all other subjects liable to taxation, except such franchises and personal property as are herein specially provided for, shall be given in in the township in which the person so charged resides on the first day of June.

Section 6. The list of taxable property of the person giving in shall refer to the first day of June in that year, and shall state: 1. The quantity of land listed in the township last valuation—describing it.

Section 7. The list of taxable property of the person giving in shall refer to the first day of June in that year, and shall state: 1. The quantity of land listed in the township last valuation—describing it.

Section 8. The list of taxable property of the person giving in shall refer to the first day of June in that year, and shall state: 1. The quantity of land listed in the township last valuation—describing it.

Section 9. The list of taxable property of the person giving in shall refer to the first day of June in that year, and shall state: 1. The quantity of land listed in the township last valuation—describing it.

watches and jewelry possessed by the party, his wife, or any minor child.

Section 8. The income of the party for the year next preceding the first day of June in the current year, with a statement of the source or sources from which it was derived. From the amount of the income five hundred dollars shall be deducted, and also the amount derived from any trade, business or profession taxed by the laws of this State.

Section 9. If the party be a non-resident of the county, and owns land therein, it shall state his address, and may name any agent resident in the county to whom notices may be given respecting his taxes.

Section 10. Every guardian, executor, administrator or trustee shall in like manner, but on a separate list, give in the property held by him in that capacity; the value of the franchise of every railroad, canal, turnpike, plank road, navigation and banking company, shall be given by the president or chief officer of the said several corporations on the day fixed by this act for the giving in of taxable property to the Treasurer of the State, and shall be assessed by the said Treasurer, the Auditor and the Governor of the State; and their valuation shall be returned to the County Commissioners of any county in which any part of said roads or canals, or navigation works, shall be, and the tax upon such franchise so valued shall be the same as upon property of equal value; and the tax collected in each county and township shall be in proportion to the length of such road, canal or works lying in such county or township respectively; and such county or township shall be assessed as required by law to be. The rolling stock of every railroad company, and the vessels employed by any canal or navigation company on its canal or works, shall be valued with the franchise.

Section 11. Property exempt from taxation:

1st. The property belonging to the United States or to this State or to any county or incorporated city or town.

2nd. The property belonging to and set apart and exclusively used for the University, Colleges, Institutes, Academies, the Masonic Fraternity, Order of Odd Fellows, Good Templars and Friends of Temperance, schools for the education of youth or the support of the poor or afflicted, such property as may be set apart for and appropriated to the exercises of divine worship or the propagation of the gospel, or used as parsonages.

3rd. Such property as may be set apart for grave yards or burial lots, except such as are held with a view to profit or for the purpose of speculating in the sale thereof.

4th. Such property of the State and agricultural societies as may be set apart and used by them for agricultural fairs.

5th. Arms for muster, wearing apparel and provisions for the use of the owner and his family, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, not exceeding in aggregate value two hundred dollars: Provided, That the exemption from taxation shall not exceed two hundred dollars in behalf of any individual taxpayer.

6th. Any township Board of Trustees in any county of the State that fails to allow the exemptions prescribed in the last preceding subdivision or knowingly allows any taxpayer more than is exempted in said section, shall be guilty of a misdemeanor.

Section 12. The lists shall refer to the first day of June of the year in which they are given in, and relate to the quantity, condition and value of the property, and to the age of the party, in reference to his liability to a poll tax on that day.

Section 13. In the year prescribed for the valuation of the lands, the board shall affix to the description of each piece of land its true value in money on the first day of June in that year, and this value, unless altered as hereinafter prescribed, shall be annually fixed to that land until a new valuation is made. They shall in every year value the personal property at its true value. The valuation found by them they shall affix to every species of property particularized in section nine of this act. If any person liable to be charged with taxes shall refuse to answer any question respecting his taxable property, he shall be guilty of a misdemeanor, and on conviction, liable to be punished by fine or imprisonment, and it shall be the duty of the board to whom the refusal is made, to bind over the offender to appear at the next term of the superior court of the county, and to report the fact to the solicitor for the judicial district in order that the offender may be prosecuted. In valuing the property of railroads and other corporations in which the State is a stockholder, the whole property shall be valued, but a part of the valuation shall be deducted proportionate to the interest of the State, and the tax levied on the residue only. The tax so levied, when paid by the corporators, shall be charged by the corporation on the individual corporation only, and when any dividend shall be declared the dividend to the State shall exceed that to individual corporators by the amount of all taxes previously paid.

Section 14. Stocks or shares in incorporated companies shall not be taxed when the property of the company is taxed.

Section 15. If any person shall complain before the commissioners that his property, either real or personal, has been improperly valued, or that he is charged with an excessive tax, he shall present his claim in writing and they shall hear any evidence adduced by him, and shall summon and examine any witness necessary for the just decision of the question. If they decide against the complainant they shall also give judgment against him for the cost of the investigation; but if the county commissioners shall find that he has just cause for complaint they shall direct their clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the auditor, who shall credit the sheriff with the overcharge in his settlement of that year.

Section 16. The county commissioners shall insert in the abstract of the tax list for each township, the description and valuation of all property not given in, with the name of the person supposed to be liable for the taxes thereon, and the names of all persons in each township liable for a poll tax who failed to give themselves in, and shall charge all such persons with double the tax with which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered.

Section 17. County commissioners may exempt from poll tax in certain cases of poverty or infirmity.

Section 18. In case within the interval between two regular periods for the valuation of land or real property, any piece of land or real property shall become divided in ownership either by partition or a sale of a portion thereof, or otherwise, either of the part owners may at any time, upon five days notice to the other part owners, apply to the township board of trustees for an apportionment of valuation, which shall be allowed as may be just, and all persons having lists are required to amend the same according to the judgment of said board, on the production of a certified copy thereof. Provided, That no amendment made after a tax on the land has become due shall operate to effect that tax.

Section 19. If any violation of real or personal property and before the tax thereon shall become due, the property shall be come destroyed or depreciated over twenty-five per cent. on its assessed value, otherwise than by act of the owner, the party charged may apply to the township board of trustees and upon proper proof, may have the valuation reduced, and the board of trustees shall thereupon immediately furnish to the clerk of the county commissioners, as well as to the party, a certified copy of their order in the premises. If the property was insured, the amount of the insurance shall in such case be considered in altering the valuation. In like manner if property shall have its assessed taxable value, the sheriff of the county upon ten days notice to the owner, may apply to the board of trustees to alter the valuation of the property, and upon proof they shall do so; but the valuation shall not be altered if the appreciation has occurred in consequence of improvements made on the property by draining, clearing, building, or the like.

Section 20. When taxes may be paid, when due: All taxes shall be due on the first Monday of August in each year. When paid, the sheriff shall note on the tax list against the name of the party the date of payment, and the amount paid, he shall also give a receipt to the parties stating the amount of the State and County tax separately, and the date of the payment: Provided, The sheriff shall not collect the taxes for any year until he shall have settled in full with the State and county treasurer for the taxes of the previous year, (if he was the sheriff) before receiving the tax lists he shall produce the receipts of the State and County treasurer, (if he was sheriff for the previous year,) to the clerk of the county commissioners, and in the event the sheriff fail to produce the aforesaid receipt the county commissioners shall appoint a tax collector who shall give bond as required by the sheriff to faithfully collect and pay over the taxes according to law. When the sheriff shall collect by his deputies who are not sworn, or other such persons, they shall, before the clerk of the board of commissioners, or before a justice of the peace of the county, take and subscribe an oath, faithfully and honestly to account for the same with the sheriff or other person authorized to receive them. Said oath shall be filed and kept on the docket of the county board, and for failure of any deputy sheriff to pay over such tax as he may collect, he shall be guilty of a misdemeanor.

Section 21. The Sheriff in person or by deputy shall constantly attend at the court house of his county from the first Monday of August to the 21st of November in each year, for the purpose of receiving taxes; he shall also in like manner attend at least one day after the second Monday of October at some place in each township, of which twelve days notice shall be given by advertisement at three or more public places in the township: Provided, That nothing in this section shall be construed to prevent the collecting officer from leaving and selling after the taxes become due.

Section 22. The personal property of delinquents to be sold, or failing that in sufficient quantity, then the lands of delinquents. Notice of sale to be given. If delinquent cannot be found, notice to be given to any known agent. If no known agent, notice to be posted at courthouse door, &c. Any person liable for taxes, not having property in the county where the taxes are due, but having property in another county, such property is liable, with ten per cent. additional tax.

Section 23. The highest bidder shall be the purchaser of property sold for taxes.

Section 24. The sheriff to buy for the State if no other purchaser.

Section 25. The delinquent may retain possession of property for twelve months after the sale, within which time he may redeem it by tendering the purchaser the amount paid for it and twenty-five per cent. additional thereto.

Section 26. Purchaser to claim title if not redeemed in eighteen months.

Act ratified 1st day of April, 1871.

SPECIAL NOTICES.

BACHELOR'S HAIR DYE.

This superb Hair Dye is the best in the World—Perfectly Harmless, Reliable and Instantaneous. No Disappointment. No Reduculous Tints, or Unpleasant Odor. The genuine W. A. Bachelor's Hair Dye produces IMMEDIATELY a splendid Black or Natural Brown. Does not stain the skin, but leaves the Hair Clean, Soft and Beautiful. The only Safe and Perfect Dye. Sold by all Druggists. Factory 16 Bond Street, New York. Feb 7-oodly-ent Tu Th Sat

DR. TUTT'S CELEBRATED EXPECTORANT—NO MYSTERY HOW IT ACTS.

First it detaches from the bronchial or wind tubes the mucus or matter which sometimes adheres to them with the tenacity of glue. Secondly, it mitigates the pain and removes the constriction of the bronchial tubes and muscles of the chest. Thirdly, it resists the progress of inflammation, and assists the lungs to throw off their irritating matter which accumulates in the tubes. (April 16-17)

Provisions.

150 Boxes D. S. SIDES and SHOULDERS.

25 Hhds. SMOKED SIDES and SHOULDERS.

150 BARRELS PORK.

For sale by WILLIAMS & MURCHISON.

Painting!! Painting!!

YOPP & BROWNING have formed a Co-partnership, and are prepared to do all kinds of HOUSE, SIGN and ORNAMENTAL PAINTING at short notice and on reasonable terms.

Orders promptly attended to, which may be left at their Shop, on corner of Second and Princess streets, over Yopp & Woolvin's ap 16-17

Advertisement for CARROLL'S FERTILIZER, showing a large barrel and text describing its benefits for agriculture.

Price Reduced to \$50 00 Per Ton, Cash Or \$55 00 on Time, with 7 Per Cent. Interest.

APPROVED BY PLANTERS GENERALLY, and (after analysis) by Prof. W. C. KERR, State Geologist.

A FULL SUPPLY ON HAND.

For Pamphlets, containing full particulars and recommendations of numerous Planters apply to DeROSSET & CO., State Agents, or to the Following Local Agents:

REAL ESTATE DISTRIBUTION OF MEMPHIS FOR 1871. SHARES, \$5 EACH.

IMMEDIATELY AFTER THE SALE OF \$760,000 WORTH OF SHARES, THE FOLLOWING Real Estate and Personal Property will be drawn at Memphis, Tenn.:

Table listing various real estate properties for sale in Memphis, including addresses and prices. Examples include 'New Memphis Theater' for \$80,000 and 'Palatial Residence on Beal street' for \$50,000.

All of the above Property being in the City of Memphis and its suburbs. 28. Splendid Plantation, containing 900 acres, in Panola county, Mississippi.....\$52,000

FROM 29 to 41, INCLUSIVE, ARE PRIZES COMPRISING 10 CHICKERING PIANOS, valued at \$1,000 each, and three Estey & Co.'s Organs, worth from \$210 to \$300 each, and placed at our usual selling rates.

FROM 42 TO 156, INCLUSIVE, COMPRISES GENTLEMEN'S GOLD WATCHES BY THE best makers, Diamond Sets and Rings, Sterling Solid Silver Services, Ladies' Gold Watches and Chains, and other Jewels, ranging from \$50 to \$5,000 each, and every article being placed at our regular selling rates.

The large number of Agencies being established throughout the country, and the demand for shares, induces the belief upon the part of the Managers that they will be able to announce the drawing to take place on the FIRST DAY OF JUNE.

For Agencies, Tickets, Circulars or any information as to this Grand Real Estate Distribution, address: PASSMORE & RUFFIN, REAL ESTATE AGENTS AND MANAGERS, 44 ADAMS STREET, MEMPHIS, TENNESSEE, mar 25-31

Who respectfully refer to the citizens of Memphis.

NEW STORE, No. 17 Market Street, WILMINGTON, N. C.

300 HHDS. OF NEW MUSCOVADO Molasses

OF VERY SUPERIOR QUALITY. Just landed and for sale by WILLARD BROS. mar 26-27

The Cape Fear HAS produced the largest net increase of COTTON of any manner, when fairly tried. Export address: D. M. BUIE, Chemist, Cape Fear Chemical Works, Wilmington, N. C.

Colby Wringer, HAS NO EQUAL—Light, Simple, Durable; Perfect; runs so easy, a child can turn it. Warranted superior to any in the market. Try it! AGENTS WANTED EVERYWHERE! Send for Terms. COLBY BROS & CO., 125 Broadway, N. Y. apr 18-19

300,000 Pounds OF THE CAPE FEAR GUANO FOR sale on reasonable terms at the Cape Fear Chemical Works, Castle Hill, Wilmington, D. M. BUIE, Chemist.

We Offer THE FOLLOWING GOODS at as low of the LOWEST PRICES that they can be bought for anywhere, viz:

50 Bbls. Flour, assorted grades; 90 Bags Ex. Rio Coffee, 15 Bbls. Sugar—C, Ex. C and Crushed. Bacon, Lard, Butter, Crackers, assorted, Liverpool Salt, Molasses, Teas, &c., &c. SMITH & OLDHAM, apr 1-9-1f

FOR SALE. ONE FINE LARGE MARE. TWO FINE LARGE HORSES, Warranted Sound and Gentle. mar 12-1f

O. G. PARSLEY & CO.