WM. H. BERNAR

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THE CIRCULATION OF THE MORN-ING STAR IS LARGER THAN THAT OF ANY OTHER DAILY NEWSPAPER PUB-LISHED IN NORTH CAROLINA.

### NOTICE TO SUBSCRIBERS.

In making remittances for subscriptions or advertising, always, when practicable, send drafts or checks or postoffice orders. When these cannot be procured, send the money, but always in a registered letter. We wish it distinctly understood we will not be responsible for money lost in its transmission to us by mail, unless it is in a duly registered letter.

ORDER OR CHAOS? Despite the successes of the "Reds" in the recent engagements in the vicinity of Paris, we are not at liberty to dou't the early suppression of the insurrection. But inasmuch as the absolute triumph of Prussia did not vouchsafe real pauce to France, it is not reasonable to anticipate a prompt and permanent restoration of order even in the event of the complete success of the Thiers government.

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. Accounts also represent the supplies of the insurrectionary forces as totally inadequate to the maintenance of protracted resistance. Desperate in purpose, and totally unscrupulous as to the employment of means, the leaders of the "Reds" are yet unable to accomplish by mere blind fury those military results which are the essential conditions of success in their revolutionary plans.

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. A few days since it was announced that priests and nuns were arrested in Paris upon warrants which referred to them as "servants of a person styled God.". The horrible blasphemy of such a declaration might not unreasonably be regarded as impossible of utterance even by the infuriated infidels of Paris. Yet doubtless just such utterances have been made and the mere fact that they are reported exhibits a fearful condition of anarchy.

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. It is interesting to inquire into the purposes of M Thiers, after the government, of which be is the head, shall have suppressed the formidable insurrection which now defies its authority. Can he reap its fruits and give France the political liberty which he | ed for that purpose. demanded with so much eloquence from the empire; or will he establish a government not less personal than was that of Napoleon? He cannot give the rural districts liberty and keep the cities in bondage, for that would be to array all the centres of population against the provinces, and thereby sow the seeds of French disintegration, And if he shall restore personal government, can he restore with it those material benefits which lent lustre to Napoleon's reign, and half excused its alleged despetism? M. Thiers is the representative of a minority in the National Assembly. It is now asserted that the Legitimists and Orleanists have become reconciled, and that they will restore the Bourbon dynasty by placing the Count de Chambord on the threne. Is it at all likely that, after enjoying freedom of thought and of religious action for over forty years, the French will quietly submit to the rule of a bigoted, ultramontane monarch? Can the Count de Chambord as Henry V., imitate Napoleon's system of part thereof is situnted. government, and make France as prosperous as he did? Herein lies the germ day of June in that year, and shall state: properly valued, or that he is charged of the question which must be solved before the future of France can be assured. If the history of the Bourbon dynasty, since the death of the Grande Monarque, be taken as a promise of what Henry V. would do, the prospect must be accounted most gloomy.

What, then, would M. Thiers reap from his victory? Order at the expense of liberty, commercial disaster and financial insolveney? Or would be prove the saviour of France and the secondary cause of her renewed prosperity? We admit that the most important thing just now is to crush the rebellion, but the final collapse of the insurgent cause seems so near at hand that it would be well to consider the difficulties yet to be encountered -difficulties not unlikely to terminate in another civil war more fatal in every respect to the happiness and welfare of the French people.

They are playing "Married for Money" on the New York stage. It is pretty generally played off the New York

Knoxville, Tenn. The editor of the Press party, his wife, or any minor child. says that the three tragedians of the age are Forrest, Booth and McKean Buchanan.

Also that "London Assurance" is the "most laughable comedy in the Euglish"

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Also that "London Assurance" is the "rived. From the amount of the income of the part of the pa "most laughable comedy in the English language!"

1- 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

### Palmetto Leaves.

gurate 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 128 years. Her name is Amy Gordon. She was born in Africa, in 1743. . The Columbia Phanix says:

A colored man, yesterday, in attempting to shoot another colored man, with whom he was quarreling, lodged the contents of required by law to be. The rolling stock preciation has occurred in consequence his pistol in his own leg. . The Columbia Phonix 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. Thousands of cross-ties are now being delivered at different points along the line.

Delta Lodge of Perfection.

#### 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" Actwe give the following summary of its provisions which will be found accurate and sufficiently full for the purposes of taxpayers. We omit those portions only pertaining to the duties of sheriffs and other officers who are provided with the act in

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.

Sec. 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

Sec. 5. 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 appoint-

Sec. 6. 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 township of such resident.

Sec. 7. 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. The residence of a corporation, partnership or joint stock association, shall be deemed to be in the the corporation, partnership, or associamore than one township, it shall give in in each the property or effects therein, but any body of lands belonging to a corporation, partnership or association, and divided by township lines, shall be given nies shall not be taxed when the property in in that township in which the larger of the company is taxed.

township last valuation-describing it. et claim in writing and they shall bear any

the articles, of farming utensils, tools of mechanics, household and kitchen furniture, provisions, arms for muster, wearing apparel for the use of owner and family, libraries and scientific instruments.

the party, whether by bond, note, bill of the auditor, who shall credit the sheriff accumulates. exchange, open account or due and pay- with the overcharge in his settlement of able, and whether owing by any govern-ment, except bonds of this State or of the United States, exempt from taxation by law, except rent accruing for the current each township, the description and valuayear for the hire of taxable property. If tion of all property not given in, with the any credit be regarded as not entirely sol- name of the person supposed to be liable vent, it shall be given in at its estimated for the taxes thereon, and the names of all value; the party may deduct from the persons in each township liable for a poll amount of debts owing to him, the amount | tax who failed to give themselves in, and

mated value; but the stock shall not be | Sec. 20. County commissioners may ex-

ments, plated and silver ware, and the tween two regular periods for the valua-

five hundred dollars shall be deducted, trustees for an apportionment of valua-

resident in the county to whom notices tax on the land has become due shall may be given respecting his taxes. The operate to effect that tax, Sec. 10. Every guardian, executor, administrator or trustee shall in like manner, but on a separate list, give in the property shall become due, the property shall be come destroyed or depreciated over twen-.. The annual inspection of the turnpike, plank road, navigation and otherwise than by act of the owner, the fire department of Charleston takes place on the 27th inst.

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

The annual inspection of the takes place banking company, shall be given by 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 is progressing favorably.

The construction of the telegraph line from Columbia to Greenville is progressing favorably. Dr. John T. Darby will inau- or and the Governor of the State; and certified copy of their order in the prem their valuation shall be returned to the ises. If the property was insured, the County Commissioners of any county in amount of the insurance shall in such case which any part of said roads or canals, or navigation works shall be; and the tax upon such franchise so valued shall be the creased twenty-five per cent. over its as same as upon property of equal value; and sessed taxable value, the sheriff of the

the tax collected in each county and town- county upon ten days notice to the owner, ship shall be in proportion to the length of such road, canal or works lying in such county or township respectively; and such taxes shall be collected as other taxes are valuation shall not be altered if the ap-

Sec. 11. Property exempt from taxation: | due: 1st. The property belonging to the county or incorporated city or town.

valued with the franchise.

apart and exclusively used for the Uni- and the amount paid, he shall also give a The Charleston News 6ays:—
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. He will also decient and accepted rite and exclusively used for the United States, Academies, Acade

> purpose of speculating in the sale thereof. event the sheriff fail to produce the aforeand used by them for agricultural fairs.

> and provisions for the use of the owner according to law. When the sheriff shall 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 tax-

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 tax-payer more than is exempted in said section, shall be guilty of a mis-

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 of October at some place in each town-

liability to a poll tax on that day. Sec. 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 the line of any township runs through any shall be guilty of a misdemeanor, and on resident's land, the same shall be listed in 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 fax levied on the residue township in which its principal office or only. The tax so levied, when paid by place of business is situated; if, however, the corporators, shall be charged by the corporation on the individual corporation tion have separate places of business in 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 .-

Sec. 17. If any person shall complain Sec. 9. The list of taxable property of the person giving in shall refer to the first ty, either real or personal, has been im-1. The quantity of land listed in the with an excessive tax, he shall present his 2. Number of horses, mules, jacks, jen-netts, goats, cattle, hogs and sheep, separately, and the value thereof. evidence adduced by him, and shall sum-mon and examine any witness necessary for the just decision of the question. If 3. Estimated value, without specifying they decide against the complainant they that year.

Sec. 19. The county commissioners shall owing by him, and the residue only shall shall charge all such persons with double the tax with which they would otherwise or joint stock association, and their estimates the chargeable, unless satisfactory excuse therefor be rendered.

taxed if the company pays a tax.

7. All other personal property whatever, including therein all musical instru-

McKean Buchanan is playing in watches and jewelry possessed by the tion of land or real property, any piece of land or real property shall become divid and also, the amount derived from any tion, which shall be allowed as may be trade, franchise or profession taxed by the just, and all persons having tax lists are laws of this State. 9. If the party be a non-resident of the the judgment of said board, on the prostate his address, and may name any agent | vided, That he amendment made after a

> employed by any canal or navigation by draining, clearing, building, or the company on its canals or works, shall be like.

Sec. 26. When taxes may be paid, when

All taxes shall be due on the first Mon-United States or to this State, or to any day of August in each year. When paid, the sheriff shall note on the tax list against 2nd. The property belonging to and set | the name of the party the date of payment. 4th. Such property of the State and said receipt the county commissioners agricultural societies as may be set apart | shall appoint a tax collector who shall give bond as required by the sheriff to 5th. Arms for muster, wearing apparel faithfully collect and pay over the taxes 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 received 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. Sec. 27. 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 Sec. 12. The lists shall refer to the first | each year, for the purpose of receiving taxes; he shall also in like manner attend at least one day after the second Monday

> strued to prevent the collecting officer from levying and selling after the taxes Scc. 28. 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,

ship, 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 con-

with ten per cent, additional tax. Sec. 29. The highest bidder shall be the purchaser of property sold for taxes. Sec. 30. The sheriff to buy for the State

if no other purchaser. Sec. 31. The delinquent may retain possession of property for tweive 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.

Sec. 32. Purchaser to claim title if not redeemed in eighteen months. Act ratified 1st day of April, 1871. [Sentinel,

## SPECIAL NOTICES.

BATCHELOR'S HAIR DYE.

This superb Hair Dye is the best in the World -Perfectly Harmless, Reliable and Instan taneous. No disappointment. No Rediculous Tints, or Unpleasant Odor. The genuine W. A. Batchelor's Hair Dye produces IMMEDI-ATELY 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 feb 7-eodly-ent Tu Th Sat

#### DR. TUTT'S CELEBRATED EXPECTO-BANT-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 rect their clerk to render a true account muscles of the chest. Thirdly, It resists the thereof, and the account thus rendered, progress of inflammation, and assists the 4. Money on hand or on deposit.

5. Amount of solvent credits owing to certified by the clerk, shall be returned to lungs to throw off their stating matter which [april 16-1w

## Provisions.

insert in the abstract of the tax list for 150 Boxes D. S. SIDES and SHOULDERS. 25 Hhds. SMOKED SIDES and Shoulders, 150 BARRELS PORK,

> Painting! Painting! YOPP & BROWNING have formed a Co-partnership, and are prepared to do am kinds of HOUSE, SIGN and ORNAMENTAL PAINTING at short notice and on reasonable orders promptly attended to, which may be left at their Shop, on corner of Second and Princess streets, over Yopp & Woolvin's, ap 16-1m\*

april 14tf WILLIAMS & MURCHISON.



Price Reduced to \$50 00 Per Ton, Cash Or 855 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

and to dot reasons lies live siduit \_ DEROSSET & CO., State Agents,

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E. R. LILES, Lilesville.
T. D. WINCHESTER, Monroe.
FOSTER, HOLMES & CO., Salisbury.
C. F. LOWE, Lexington.
R. J. BELL, & CO., High Point.

JAS. SLOAN & SON, Greensboro.
JAS. WEBB, JR., Hillsboro.
M. A. ANGIER, Durhams
UPCHURCH & DOND, Raleigh.
M. W. JARVIS, Wilson. LOCAL AGENTS WANTED IN EVERY TOWN IN THE STATE.

WILMINGTON, N. C., Feb. 2-eodtf Th Sa Tu

# REAL ESTATE DISTRIBUTION OF MEMPHIS FOR 1871

# SHARES, \$5 EACH.

I MMEDIATELY AFTER THE SALE OF \$560,000 WORTH OF SHARES, THE FOLLOWING Real Estate and Personal Property will be drawn at Memphis, Tenn: New Memphis Theater \$80,000
Palatial Residence on Beal street 50,000
Business House on Main street 40,000
Handsome Residence on Shelby street 26,000 a chapter of the 'Rose Croix' of the ancient and accepted rite. He will also deliver an address on the history and philosophy of the higher degrees in Masonry, at such time as may be designated by the committee of arrangements appointed by Delta Lodge of Perfection.

The Begant Residence on Shelby street...

The Will the State and county treasurer for the tax shell produce the previous year, (if he was sheriff or the previous year, (if he was sheriff for the previous year, (if he was sheriff or the previous year, (if he was sheriff for the previous year, (if he was sheriff for the previous year, (if he was sheriff or the sheriff.)

The Business House on Shelby street...

The Business House on Shelby street...

The taxes of the previous year, (if he was sheriff.)

Substantial Residence on Shelby street...

The taxes of the previous year, (if he was sheriff.)

Substantial Residence on Varice street...

Substantial Residence on Shelby street...

The taxes of the previous year, (if he was sheriff.)

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The taxes of the previous year, (if he was sheriff.)

Substantial Residence on Shelby street...

The taxes of the ancient and county street...

The taxes of the ancient and county street...

The taxes of the ancient and county street...

The taxes of the ancient a 5. Fine Building Site on Value street.
5. Handsome suburban Home, 2½ miles from the c ty, 12 acres.
7. Beautiful Building Site on Bass avenue.
8. Double Cettage Residence on Vance street.
9. Fine Building Site on Bass avenue.
9. Cottage Residence on Vance street.
9. Landsome Building Site on Dunlap street.
9. Neat t ottage Residence on Dunlap street.
9. Beautiful Building Site on Vance street.
9. Beautiful Building Site on Vance street.
9. Beautiful Building Site on Vance street.
9. Double Cettage Residence on Dupre street.
9. Fine Building Site on Monsarrat street.
9. Cottage Residence on Dupre street.
9. Cottage Residence on Dupre

All of the above Property being in the City of Memphis and its suburbs Making, in all, 28 choice and valuable pieces of Real Estate, challenging comparison with

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H AS NO EQUAL!—Light; Simple; Dura-ble; Periect; runs so easy, a child can turn it. Warranted superior to any in the market. Try it!

AGENTS WANTED EVERYWHERE!

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WILLARD BROS.

Just landed and for sale by

NEW STORE,

Who respectfully refer to the citizens of Memphis.

any distribution ever before offered to the public.

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We respectfully invite WHOLESALE BUY-

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ERS to examine our Extensive Stock before ancioling that works, which they here

purchasing, as we are able and willing to

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ONE FINE LARGE MARE. TWO FINE LARGE HORSES.

Warranted Sound and Gentel.

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

50 Bbls. Flour, assorted grades; 20 Bags Ex. Rio Coffee, 15 Bbls. Su gar-C, Ex. C and Crushed.

Bacon, Lard, Butter, Crackers, assorted, Life erpool Salt, Molasses, Teas, &c., &c. apri 9-tf

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