LEGAL INTELLIGENCE.

THE STATE TAX ON BANK STOCK. Supreme Court .- Justice Agnew has delivered the following opinion in reference to the payment of State taxes upon bank stock:— Markhoe & Thompson, stock— holders of National Bank of Nisi Prius, Nisi Prius,

John F. Hartranft, AuditorGeneral, William H. Kemble,
State Treasurer, and the National Bank of Commerce of
Philadelphia, and John A.
Lewis, Cashier,
The plaintiff's bill seeks to restrain the Auditor-General and State Treasurer from settling an account, and collecting the tax imposed by the act of 23d February, 1863, in these words:—
"That from and after the passage of this set

"That from and after the passage of this act "That from and after the passage of this act it shall be the duty of the cashier of every bank in this Commonwealth, whether incorporated under the laws of this State or of the United States, to collect annually from every stock-holder of said bank a tax of one per centum upon the par value of the stock held by said stockholders, and pay the same into the State Treasury on or before the first day of July in every year thereafter, commencing on the first every year thereafter, commencing on the first day of July, A. D. 1666, and the said bank shall be exempt from all other taxation under the laws of this Commonwealth."

laws of this Commonwealth."

The defendants have demurred to the whole bill on three grounds:—

1. Want of jurisdiction.

2. The existence of a complete remedy at law.

3. Want of equity on the merits.

The first cause of demurrer will depend on the determination of the last. I shall therefore consider the grounds argued in their inverse order.

The able argument of the Attorney-General, when analyzed, presents the authority to tax under the act of 1866 in this aspect:—That the State, by its Enabling act of 22d August, 1864, permitted the State banks to surrender their charters and come in under the Federal Bank act of 3d June, 1864, upon the faith that the capital of its citizens in those banks should remain subject to State taxes; that the right of the State to impose the tax, reserved to it under the 41st section of the act of Congress, carries with it all the means; and that the act of 1866 was therefore a valid exercise of the State authority.

The error in this argument lies in its oversight of the incompatability of the mode of taxation presented by the act of 1865 with the mode authorized by the act of Congress. Tais will appear by considering the questions upon these points.

The subject reserved by Congress for State

taxation.

2. The mode prescribed for its exercise.

3. The mode adopted in the act of 1866.

The subject of taxation is aiready stated in the first proviso of the dist section of the United States Bank act of 3d June. 1864, to be the shares of the individual shareholder. The personal interest of the stockholder in the shares he owns, as contradistinguished from that of the corporation in its capital and property, was considered and In its capital and property, was considered and determined by the Supreme Court of this State in the case of McKeen vs. Northampton County, 13 Wright, 519, and accords with the doctrine of the later decisions of the Supreme Court of the United States in reference to the subject now before me. This interest is personal, goes with him, and its succession when he dies is governed by the law of his domicil. It is clearly distinguished from the capital and property of the corporation, which are vested in it as the legal or critical entity and owner, and or the corporation, which are vested in it as the legal or artificial entity and owner, and are subject to the laws of the State which gave it being. The 41st section of the Bank act of 1881 is framed in view of this distinction. It first imposes certain taxes upon the corporation—association, as it is termed—"in lieu of all existing taxes." Then the first proviso declares that nothing in the act shall be construed to prevent all the shares in any of the said corporations held by any person from being included in the valuation of the personal property of such person in the assessment of taxes imposed by or under State authority. After this comes the third proviso, subjecting the real estate of the associaproviso, subjecting t tion or corporate body to that taxation.

The individual character of this personal interest in the shares of these associations, as taxable apart from the institutions themselves, is fully sustained by the Bank tax cases in the Supreme Court of the United States, 3 Wallace, 573, 585, 586; and is reasserted by Justice Nelson in the People of New York ex. rel. Ralph Mead, in which it was held, resulting from this distinction, that the ownership of the shares was so clearly different from ship of the shares was so clearly different from that of the corporation in its capital, the share-helders could obtain no deduction from their valuation for that portion of the capital in-

vested in United States bonds.

The nature of the taxable interest in the shares bears directly upon the mode of taxation provided by Congress, which is the second point. As thus understood, the first proviso will read thus:—"That nothing in the act shall prevent the individual personal interest of the shareholder in his means from being included in the valuation of the personal property of such person in the assessment of taxes imposed by or under State authority." We cannot reject these words "from being included in the valuation of the versonal property of such person." Congress shares bears directly upon the mode of taxation of the personal property of such person." Congress meant something by this language. It did not say that nothing shall prevent such share from being taxed by or under State authority. That would have left the mode of exercising this authority to the States. But the operative words are, "nothing shall prevent them from being included in the valuation of the personal property of the person holding the shares." Here is a defined mode authorized, and this and no other can be pursued. The State must, therefore, proceed by taxation directly upon the shareholder, by including his stock in the valu-

ation of his other personni estate,
But not to stick in the letter, there is good
reason for adopting this mode. If by omitting to prescribe a mode the authority to tax the shares in the national banks could be exercised by compelling the payment of the tax over the counter of the bank itself, it would subject the bank to a quasi foreign and sometimes hostile jurisdiction. This is evidently not intended by Congress. It would also subject the citizens of other States and counties to taxation upon a moneyed capital never brought within State jurisdiction, otherwise than by the purchase of the shares. It might also subject these non-resident shareholders to double taxation—at home, by including their shares in the valuation of their personal estate, and here, by payment over the counter of the bank. The effect of this would be also to drive foreign capital from use in institutions located in our midst. Impartiality in the exercise of the Federal power, therefore, required that the States should be limited in the mode as well as in the extent of the taxing power conceded to them under this provise. In the clause fixing this under this proviso. In the clause fixing this extent, the mode' is again referred to. It is to be at no greater rate than is assessed upon other moneyed capital, in the hands of individual citizens of the State. To this is to he added the provision in the 40th section for the keeping of a full and correct list of the names, residences, and the number of houses of all the stockholders, which the section declares shall be subject to the inspection of the officers authorized to assess taxes under State authority. Thus the precise duty of the bank, in reference to the taxation of shares, is defined to be that of furnishing to the State officers the means of to the taxation of shares, is defined to be that of fornishing the assessment by inspection, but the assessment of the shares is clearly referred to the officer authorized to assess. I have, so far, left out of view those words in the proviso, "At the place where such bank is located, and not elsewhere." It is very difficult to assign the true connection and relation of these words in the sentence. I think, however, their purpose is not to localize the assessment of the taxes at the place where the bank is located, but to localize the authority which imposes the tax. To localize the authority which imposes the tax. To localize the assessment at the place where the bank is, would be either to confine the assessment to the bank itself on behalf of its shareholders, or to confine it to the shareholders residing at the place where the bank is located. The former is inconsistent with the express words of the remainder of the sentence requiring the tax to be included in the valuation, of the personal property of the shareholder, and the single duty imposed upon the bank of furnishing the list of names, residences, and number of shares, for the inspection of the Assessor. The latter would be, at least, consistent with the intent to assess the individual shareholders, but savors of injustice in exempting other ahareholders residing outside of the place where

the bank is located. I would prefer, therefore, to connect locality with the authority which leaded to the connected with the authority precedes and stands connected with it; but if this cannot be done, the language can be harmonized only by confining the assessment of shares to those living within the place where the bank has its location. My conclusion is, that Congress intended to confine the exercise of the authority of each State to the taxation of its own citizens individually, by including their shares in the valuation and assess-

tion of its own citizens individually, by including their shares in the valuation and assessment of their personal estate. See Van Allen vs. Assessors, 3 Wallace, U.S. Rep. 585, 586, 587. In the third place, what is the operation of taxation in the mode proposed in the State act of 1895, as authorized by the Auditor-General? Its effect is to transform the national association into a State agent, and to compel it to perform a burdensome duty not enjoined by its charter, without authority and without compensation. This is done by making it the duty of its officers to collect the tax annually from every stockholder and to pay it into the State Treasury. It also depreciates the stock to the extent of the burden imposed on the corporation.

In the third place, it compels payment of taxes by non-residents, whose capital was not before the subject of taxation, and who may be compelled to pay a personal tax on the same shares at home. Clearly this is contrary to the whole scope and intent of the Bank act, and to the particular provisions of the fist section.

A State corporation deriving its powers and privileges from the law may be regulated and controlled by it. But a National Bank derives neither its existence nor its franchises from the State, and therefore owes it no special duty, and cannot be burdened by an imposition

and cannot be burdened by an imposition upon its privileges. It is unlike, in this respect, a foreign corporation, which can exercise its functions here only by permission of the State. The supreme authority of the Union which establishes it here also protects it from interference. The State may send her Assessor to the shareholder, and to find him out the As-sessor may call on the bank for information, for this is permitted. But what right has the State to compel the bank to act as her agent in collecting the taxes from the shareholders, and collecting the taxes from the shareholders, and to burden it with the trouble and expense and responsibility of collecting and paying them over into the State Treasury? What remedy has the bank against the shareholder if he refuses to pay, or previously assigns over his shares or dividends? The tax is not a specific lien on the stock or the dividends.

The act of 1886 provides no mode for its enforcement either against the bank or the stockholder. This brings us to consider what authority can be exercised by the Auditor-General under the act of 30th March, 1811, by the settlement of a tax account against the bank or the stockholder. That act extends to all persons

atockholder. That act extends to all persons or corporations intrusted with the receipt or coming into the possession of public moneys. State corporations, when made the receivers of taxes on their stock or dividends, may therefore be compelled to settle accounts before the Anditor-General. Easton Bank vs. Contis the Auditor-General. Easton Bank vs. Coutts, 10 Barr, 442; Commonwealth vs. Runk, 2 Casey, 235. The act of 1866 was obviously Intended to bring the national banks within the operation of this law, as they are expressly classed with the State banks. It is not the stockholder, but the corporation, which is subjected to the duty. According to the docrine of Commonwealth vs. Runk, supra, an account may be settled for the tax against the bank without previous notice to appear; and the bank becomes fixed for the sum stated in the account, unless it flies an appear within sixty days after notice of the settlement, and a specification of the settle settlement, and a specification of the settlement; and security to prosecute the appeal with effect. In this way the corporation, not the individual stockholder, is compelled to submit itself to State jurisdiction and process, and to perform an illegal, burdensome, and expensive duty, without any provision for recourse against the stockholders. In effect, this is to compel the banks to pay a tax contrary to the provisions of the forty-first section of the act of Congress, and to involve the consequences already stated. It is equally clear that, under the provisions of the act of 1866, the Auditor-General cannot compel the individual stockholder to settle an account for the tax. No provision is made for reaching him; but the duty of collectcers of the bank. Besides, individuals who hold

no office, and no franchises of the State, and who are not receivers of public money, but mere tax-payers, have never been held to be within the provisions of the act of 1811. As to them the State has always collected her taxes through tax officers. It would be inconvenient and burdensome upon the State Department to settle accounts with every individual taxpayer, and it would be highly unjust to the citizens themselves to transfer the settlement and payment of their taxes to the seat of govern-Persons falling within the provisions of the act of 1811 are required to appear upon sum-mons before the Auditor-General, and to settle their accounts at his office. Then again, if the bank submit to the State jurisdiction, and pay the tax, the stockholder is without remedy if the payment be erroneous.

The settlement being with the bank and not with the stockholder, he cannot appeal. As to the bank, the settlement would be in solido for the whole tax, and the individual tax would not appear separately. At all events, he is no party, his name being unknown in the settlement. He cannot sue the State to recover back his tax, and if he could recover it from the bank as a mispayment, it can only be on the ground that the bank was not amenable to the State

What I have said shows that the plaintiffs, as individual stockholders, have no complete remedy at law, which disposes of the second cause of demurrer, and brings me to consider the first, whether the Court has jurisdiction to enjoin against officers of the State. That the Court has jurisdiction results from

the conclusion that there is no authority on the part of the Auditor-General and State Treasurer to set the amount and compel payment of the taxes imposed by the act of 1866. The law is in conflict with the act of Congress, and is therefore void by force of the 2d Section of the 6th Article of the Constitution of the United States. Such being the case, the attempt to collect the tax by the proposed settlement of an account under the act of 1811 is illegal and without authority. The State cannot be sued; and if the Court do not interfere, and the tax be collected and paid over by the the conclusion that there is no authority on the and the tax be collected and paid over by the Cashier, there is no remedy either to the bank or the stockhoider. It is a case of void autho-rity, not of irregularity in the exercise of lawul authority, or of a mere discretion. This case is almost identical with that of Arborn vs. Bank United States, 9 Wheaton, 739. The right to grant an injunction in such a case is borne out by many authorities:—Fearvin vs. Lewis, 4 Mylne & Craige, 254; Miller vs. Gorman, 2 Wright, 312; Mott vs. Pennsylvania Railroad, 6 Casey, 9; Kerr vs. Nego, 11 Wright, 202; Mayor and Councils of Baltimore vs. Porter, 18 Maryland, 301; Bonaparte vs. Camden and Amboy Hailroad Company, Baldwin's Rep., 205; Belk-nap vs. Belknap, 2 Johnson's Chancery, 463; Hilliard on Injunctions, Ed. 1865, 374.

The demurrer is overruled, and the defend-ants ordered to answer to the bill. A similar order was made in the following

Ashhurst vs. Hartranft. Brown vs. Hartranft. Pennsylvania Company for Insurance, etc.,

s. Hartranft. Stoever vs. Hartranft.

Dutihl vs. Hartranft. Court of Quarter Sessions—Judge Brewster.—In the case of the Commonwealth vs. Jane Breaker, convicted of a charge of assault and battery upon her child, the defendant was sentenced to the County Prison for three months, and ordered to pay a fine of \$1 and enter security in \$1000 to keep the peace.

In the case of E. V. Machette vs. Hodges & Sulley, Stevens, and the New England Mutani Insurance Life Company, which was argued to Wednesday hast by H. M. Phillips and Issac Gerhard, Esq., for plaintiffs, and William M. Mersdith and Edward J. B. Thomas, Eags., for defendants, Judge Brewstor delivered an opinion this morning in which the application for a special injunction was refused.

Court of Common Pleas—Allison, P. J.—Orphans' Court, business and the current motion list were before the Court.

Court of Oyer and Terminer—Judges Allison, Ludlow, Peirce, and Brewster—William B. Mann, District Attorney.—In the case of the Common wealth vs. Gotleib Williams, who was tried and convicted of the charge of murdering Eliza M.AMiller, on the 19th of September last, the motion in arrest of Judgment, made last Thursday through his counsel, Myers, Worrel, and Geudeil, was prought up for argument.

The prisoner Williams had a fresh and almost lively Court of Quarter Sessions-Judge Brew-

The prisoner Williams had a fresh and almost lively appearance, nor did he beem as one upon whom the lawful verdict had been rendered. He appeared Bridesburg. N. B. Darrell...

as if he felt mafe from all danger, and perfectly con-fident of the success of his case.

Oscar J. Crozier was arraigned upon the charge of killing Annie Miston, on the 19th of January, 1867, but asked for time, as he desired to consult his connect. onday morning was fixed as the time for entering

Monday morning was fixed as the time for entering the pien.

Mr. Gendell, counsel for Williams, stated that the gream for arrest of judgment was based on the act of 18th, called the "general procedure act."

The prisoner was arrested in September, and was to be tried in the October sessions, but the Commonwealth's officer obtained a postponement on account of the illness of one of his witnesses. The case was brought up at the February sessions and tried.

In the December sessions there was no time fixed for the trial, and hence, under the provisions of the said act, the prisoner is entitled to be discharged from custody.

The argument was concluded at 2 P, M., and the case was held under advisement.

NEWS FROM MEXICO.

Letter from President Juarez-Particu-lars of the Defeat of Miramon at Zaca-teens, Etc.

Washington, March 22.—The following is the translation of a letter received from President

ZACATECAS, February 22.—I arrived in this city on the 22a of January last, where the Government met with a splendid reception. It was celebrated with fireworks, balls, and the presentation to me of a valuable case costing two thousand dollars, among other marks of respect, from its loyal citizens.

At three o'clock the same day the news of Miramon's advance upon the city, with 2500 men and fourteen pieces of artillery, was communicated to me, and I immediately directed the necessary preparations to be made for its defense. General Aranda did not arrive until the 25th, with 1500 infantry, 200 cavalry, and ten pieces of artillery, which he brought from Durango. On the 26th the enemy appeared and made a reconnoi-sance. Although many were of opinion that the Government would retire from this city, and there were many and weighty reasons of public policy for such a course, I nevertheless did not deem it proper to adopt it, and determined to share the late of

our forces.

The enthusiasm with which the people had received me, and which amounted almost to frenzy, and the terrible thought of my intended retreat from the city, might be the cause of discouragement among the troops and the people, served but the more to strengthen me in my determination to remain at my post. In a word, my opinion was that if the city were captured this misfortune should not be the result of the withdrawat of the Government,

out rather the cause of it. On the 26th, accompanied by the Commanderin Chief, General Auza, I twice visited the lines of deleuse. The enthusiasm of our soldiers and of the people was at its highest pitch, and our hones of victory were equally great, but in war it is difficult to predict results, and any circumstance, however insignificant it may be, defeats the best combinations. The information sent by the commander of the place known as La Buta to the General-in-Chief, not having reached him in proper time, that the enemy had advanced upon that place before break of day, prevented the requisite force being sent to its support, and between 6 and 7 A. M. of the 27th the enemy occupied that point, and shortly after entered the requisite force being sent to its support, and between 6 and 7 A. M. of the 27th the enemy occupied that point, and shortly after entered the course of the state the city. General Auga then sent me word that I should look to my safety. Accompanied by Messis, Lerdo and Yglerias, I then set out on horseback. General Mejia, who had been sick for some days previously. I had directed should be taken from the city the night before. As I left the palace my escort was already firing upon the French, who had appeared at the entrances of the streets.

My intention was to go to Fresnillo, but the enemy's advance and tire commanded the road to that place, and therefore I proceeded to Jerez, otherwise known as Garcia City, distant fourteen leagues from Zacateeas. Our troops took the same direction. Miramon, with the main body of his forces, pursued them for nearly three leagues, and though he attempted to destroy it several times, he was as often repulsed, until he was compelled to abandon the undertaking and to fall back upon Zacate cas. I arrived at Jerez on the same day, and on the following day our forces, to the number of one thousand five hundred men, reached the On the 30th I ordered this force to unite with

that of Escobedo, who was on his way to the relief of Zacatecas, and I started for Fresnillo, which I reached on the 21st. On the same day, General Auza notified me that Miramon had evacuated Zacatecas at midday, and was re-tiring towards Aguas Calientes. General Auza advanced to occupy Zacatecas and to barass the enemy's rear, as he had been ordered by General Escobedo. I returned to the capital on the 1st of February, and early this morning received the report of Escobedo announcing the complete rout of Miramon.

I have herein given you a brief summary of all that has occurred during the past eight days. Personally I have met with no accident. About the time I left the palace, on the 27th, my at-tendant took my baggage to a house near the palace, which was subsequently searched by Jeaquim, Miramon, and other myrmidons. My trunk, and the cane which had just been pro-sented to me, were the only objects saved. The traitors pillaged and destroyed all the public offices. In the palace all was sacked and de-stroyed, and I have been obliged to occupy a private house. the defeat of Miramon our success is

rendered the more speedy; for the enemy has now no other troops, and these badly orga-nized, than those of Castillo and Mendez, which will shortly be destroyed.

It is very probable that I shall proceed either

to Guanajuato or San Luis within eight or ten BENITO JUABEZ. days. CHANGES IN THE CITY METHODIST CHURCHES .-

Several changes in the Methodist churches in the city were made at the session of the Phila-

	Graph StreetJ.	W. JacksonJ. W. Jackson.
	Saring Garden St. A	. Cookman A. Cookman.
	Figh Street J.	Cookman A. Cookman. E. Smith J. E. Smith. Ilckerson J. Dickerson. J. Paxson. W. J. Paxson. H. Sisty. W. B. Wood.
	Ge Tohn's J	DickersonJ. Dickerson.
	The author W	T Payson W. J. Payson
	Penantikion	H State M H Slate
	SHORES	D Wood W B Wood
	Hancock Street	7 C. Dout Of C. Dout
	Sanctuary	C. Dentamon W. Co Denta
	Front Street	Coombe
	Twelfth Street W	7. C. Roomson W. C. Roomson.
	Hedding	H. Elliott W. H. Elliott.
	Nineteenth Street.J.	J. PearceN. H. Calloway.
	EmoryG	. Oram
	SummerfieldW	OramS. Irwin. V. McCoombsV. Smith, IrwinA. Manship.
	North City Miss'n.S.	IrwinA. Manship,
	Finion G	D. Carrow, D.D.G.D.Carrow, D.D. Fernley, T. A. Fernley,
	Name and h	FernleyT. A. Fernley.
	A sale Strong	M. Griffith. J. F. McClelland.
	Afth Beretamin	W Simpers T. W. Simpers.
	Epenezer	M. GriffithJ. F. McClelland. W. SimpersT. W. Simpers. Hodgson, D.DA. Wallace.
	Balem	AtwoodA. Atwood.
	Wharton - treet	True C HILL
	Mariners' Bethel C	D Miller T Storens
	WesternT	Hill C. Hill, B. Miller T. Stevens.
	Broad Street	C. MurphyT. C. Murphy. StevensL. C. Matisck.
	Central	Stevenson & C Dekenteny
	Pitman Chapel	S. RakestrawS. S. Rakestraw.
	West Federal St A	. Wallace
	South C'y Mission.J.	W. Arthur W. Arthur.
	Second StreetE	T. KenneyJ. Gregg.
	Eleventh Street F	J. CarsonR. J. Carson.
	ScottF	Wallace
	AsburyG	W. Lybrand G. W. Lybrand.
	Thirty-eight St I	I. A. ClevelandF. Moore.
ľ	Centenary	W. F. GraffG. W. F. Grad.
l	Haddington	W. F. Graff G. W. F. Graff. L. Wilson S. Townsend, E. P. Aldred D. McKee.
	Hestonville	P. Aldred D. McKee.
ŀ	Mr. Zion (Man'ic) C	Cook
l	Ebenever do J	F. Meredith. J. F. Meredith. A. W. Milby. T. B. Neelly. J. E. Meredith. J. E. Meredith. J. E. Meredith. J. F. Meredith.
l	Boxborough	W. Milby T. B. Neelly,
	Haines St Germ'n	E Moredith J. E. Meredith,
	St Stayons do	ohn ThempsonJohn Thompson. Townsend
ı	Chount Hill S	Townsend S. J. Little,
ĺ	Conshahastan	R. OwenR. Owen.
١	Palls of Rehamble 1	Hughes J. S. Hughes.
J	Distres Sen	T. W. McClary, T. W. McClary,
١	Post Blokmound	Hughes J. S. Hughes. F. W. McClary. T. W. McClary. E. I. D. Peppez. E. I. D. Pepper.
J	Frankford	W Three J. Turner.
J	Bridgehuss	C. F. TurnerJ. Turner. S. B. DurrellJ. M. Hinson.

SECOND EDITION GREAT FIRE THIS MORNING.

FROM EUROPE TO-DAY

Financial and Commercial Advices.

By the Atlantic Oable.

London, March 23-Noon.-Consols for money, 91; U. S. 5-20s, 74½; Erie Railroad shares, 39¾; Illinois Central, 78¾.

LIVERPOOL, March 23-Noon.-The Cotton market is dull at 131d, for middling uplands, and 13jd. for middling Orleans. The sales to-day will be about 7000 bales. Oats, 3s. 3d. per 45 lbs. Provisions generally unchanged. Eastern prime mess Pork, 79s. 6d. Linseed

Oil, £30 per ton. Iron, 51s. 6d. for Pigs. Queenstown, March 23—Noon.—The steamer Manhattan, from New York on the 9th, has

FROM FORTRESS MONROE.

Marine Disasters-Misfortunes of Emigrants from Texas to Brazil.

FORTRESS MONROE, March 21 .- The steamer C. W. Lord, from Galveston, Texas, and steamer Mariposa, from New Orleans, via Havana, bound to New York, both of which put into Norfolk on the 19th instant to obtain a supply of coaltheir bunkers baving been exhausted in contending with very heavy gales on the coast—arrived here to-day with fresh supplies, and sailed this afternoon for their destination. New York. The C. W. Lord started out first, and was shortly followed by the Mariposa. Yesterday and last night the storm raged all the way from E.NE. to N.NE., but this morning it veered around almost to due north in the Chesapeake bay, but on the coast still blew from the north-

The steamer Mariposa proceeded out as far as Cape Henry, and then returned here, deeming it imprudent to undertake the passage to New York until the storm abated. Captain Quick, of the Mariposa, reported a heavy northeast gate prevailing outside, and experienced a heavy sea in the bay and in coming into Hampton Roads. The steamer Pioneer, from Wil-mington, N. C., bound to Philadelphia, steamer Louisa Moore, from Newbern tor New York. and steamer Fairbanks, from Wilmington, N. C. for New York, all arrived at Norfolk to-day sport of coal, in consequence of having experienced very heavy gales on their passage around

The steamer Thames, which arrived at Nor-folk on the 19th for coal, is detained here; also, the steamer Norfolk, from Norfolk for Philadel-phia, and steamer Peter-burg, from Richmond for Baltimore, and a large fleet of sailing yessels, oystermen, colliers etc., lay anchored in Hampton Roads, awaiting an opportunity to sail and an abatement of the present gales. The steamer Charles W. Lord, which sailed to-day for New York, was not seen by the Mari-posa before she returned to Hampton Roads, the weather being thick and foggv; but the storm being so severe, the Charles W. Lord will probably have to make the Capes to-night for a

The Mariposa left Havana a week ago to-day, and has on board as passengers one hundred and fifty Texan emigrants. These emigrants consist of men, women, and children, and, before the war, belonged to the most wealthy and influential families in the State obtained from the Brazilian Government, and a regular settlement laid out by the parties mest directly interested in the movement, and every preparation was made for the reception of th emigrants. Eminent lawyers, doctors, and divines were eplisted in the cause of emigration, and the settlement, intended to be made under the protection of the Brazilian Government, was to consist entirely of the first families of Texas.

The necessary arrangements having been made, farming materials shipped to Rio Janeiro, and agents sent to Brazil to look out for the interests of the settlement and emigrants, they finally sailed from Galveston in the brig Derby, for Rio Janeiro, about two months ago Their troubles now commenced-stormyweather prevailed, and the passage to Brazil fayed. The captain of the brig proved recreaut to the trust reposed in him, and through some mismanagement, the brig was totally wrecked on the Colorado reefs, near the island of Cuba, The emigrants were all saved from the wrecked vessel, and reached Havana, whence they took passage on the Mariposa for New York. leaving Havana a succession of severe storms was experienced, and the most disagreeable

weather prevailed. The sufferings and disheartening influences of sea-sickness were now swelled the mis-fortunes of the Texans, and added to the list of their trials since their departure from Galveston. The Mariposa had to put into Norfolk short of coal, and her later adventures have been chronicled above. The emigrants ex-pected to be able to reach New York in time to take the steamer Merrimac, which is ad-vertised to sail to-morrow for Rio Janeiro via St. Thomas; but the Mariposa has been delayed already several days beyond her time. and they will have to wait in New York for the departure of the succeeding steamer.

They have been storm-bound yesterday and -day on the steamer in Hampton Roads, and ecling exceedingly disconsolate at the disap-pointment in not being able to reach New York to take the Rio steamer, the emigrants are very expressive in terms of despondency over the sad misfortunes which have accompanied them. Although very few even of the sterner sex with-stand the gloomy and dispiriting influence of the prevalent stormy weather, the majority are letermined to carry out their cherished plans and to reach their settlement in Brazil at the very earliest opportunity.

The numerous vessels arriving in Hampton Roads for a harbor, from all parts of the coast, make the same report of the heavy gales which have been experienced during the past ten days. Off Hatteras the gales have raged inces santly, with all their usual fearful violence, and all the steamers bound to the north, which have put into Norfolk for coal, have had to make the same persistent struggle in combating the violent northeasters as they swept around the Cape, with snow, hail, and rain as accompani-

From Cincinnati.

CINCINNATI, March 23 .- W. W. Smith, for a long time connected with the telegraph office in this city, has been elected Vice-President of the Indianapolis, Cincinnati, and Lafayette Railroad Company.

At a meeting of the Democratic Executive Committee last night, a letter was read from Samuel N. Pike, declining the nomination as candidate for Mayor. No action has as yet been taken in the matter.

-A literary duel was fought at Venice, the combatants being Lieutenant-Colonel Manin and Professor Guiseppe Vollo, and the cause a biography by the latter of Daniel Manin, which the former considered inimical to the memory of his father. The learned professor received a wound in the right hand at the first assault, and the affair ended, the seconds refusing to allow the combat to preceed.

The Winter Carden Theatre, Tremont House and Southern Hotels Destroyed in New York -Loss, \$1,000,000.

New York, March 23 .- The Winter Garden Theatre took fire this morning, and is now burning. The Southern Hotel and Tremont House are also burning. The loss will be

[SECOND DESPATCH.]

Additional Details-Mr. Booth's Ward-robe Destroyed.

New York, March 23 .- At about 8 o'clock this morning an employé in the Winter Garden Theatre, having occasion to remove the stage trap-door, discovered the cellar underneath to be on fire.

The alarm was immediately given, but before the fire-engines could reach the scene of the conflagration the flames had communicated to the upper portion of the building, and in fifteen minutes from the first discovery of the fire the theatre was reduced to a smouldering mass of charred ruins. The firemen finding it impossible to save the theatre, directed their efforts to prevent the flames from spreading to the adjoining building, the Southern Hotel, in which they happily succeeded. The injury done to the Hotel by the water was great, as the ceilings, carpets, and furniture have been much damaged.

The fire is the most disastrous which has occurred in the city since the conflagration of 1865, and involves a loss of about \$300,000. All the properties of the Theatre, including the magnificent wardrobe of Edwin Booth, were

The Winter Garden Theatre.

This noted temple of the drama was one of the largest theatres in New York city. It was quite an ancient establishment, and, under the management of Mr. Charles Walcot, Sr., had pe haps seen its palmiest days. It was situated amidst some of the most valuable properties on Broadway, above Bleecker street, being in the immediate vicinity of the Tremont House and Southern hotels, both of which are reported to be deswoyed or greatly damaged by the fire. In 1860, the Winter Garden Theatre was renovated and greatly improved. Indeed, the auditorium was one of the neatest and bandsomest in New York. Nearly two years ago Mr. Edwin Forrest Booth and John Sleeper Clarke became lessees of the Winter Garden, and they appointed Mr. Stuart, the veteran comedian, their business manager. Since these gentlemen have business manager. Since these gentlemen have had the establishment, it has been much pair onized by the eitle of the city. Mr. Booth was to have closed a most successful engagement this evening, with his great part of "Sny-lock," which role he has presented some fifty

consecutive nights to very large audiences. The loss by the fire will probably foot up nearly a million dollars. The Theatre building was worth about two hundred thousand dollars, on which there is nearly a full insurance The loss of Messrs. Clarke & Booth will be heavy, but is partly covered by insurance. Winter Garden Theatre was first open

as the Metropolitan, by Henry Willard, in 1855. The Lady of Lyons was the opening play, with Julia Dean Hayne as "Pauline" and E. Eddy as Laura Keene afterwards became lessee, and

called it the Varieties. She was succeeded by Burton, who lost money at the place, and Dion Boucicault took the Theatre off his hands, had the building altered, and christened it the Winter Garden. Mr. Stuart succeeded Boucicault, and Messrs. Clarke and Booth followed immediately after Mr. Stuart.
All the property mentioned forms a part of

the great Lafarge estate.

The Southern Hotel and Tremont House were large second-class hotels, which were generally crowded with guests.

Opera Houses, Theatres, and Museums Burned in the United States. The following is a list of places of amusement destroyed by fire in the United States since the

year 1798:—
Federal Street Theatre, Boston, Feb. 2, 1798.
Daniel Bowen's Museum, Boston, Jan. 15, 1803.
Chesnut Street Theatre, Philada., April 20, 1820.
Park Theatre, New York, July 4, 1821.
Richmond Theatre, Richmond, Dec. 16, 1821.
Theatre, Natchez, Mississippi, Sept. 5, 1822.
Bowery Theatre, New York, May 28, 1828.
Lafayette Theatre, New York, 1829.
Caldwell's Theatre, Cincinnati, Oct. 22, 1830.
Richmond Hill Theatre, N. Y., July 4, 1831.
Front Street Theatre, Baltimore, Jan. 5, 1838.
Cook's Theatre, Baltimore, Feb. 2, 1838.
Mobile Theatre, Mobile, Feb. 6, 1838.
Bowery Theatre, Rew York, Feb. 18, 1838.
New Theatre, Charleston, S. C., April 27, 1838.
National Theatre, New York, Sept. 29, 1839.
New National Theatre, N. Y., May 23, 1841.
St. Charles Theatre, New Orleans, March 13, 1842.
American Theatre, New Orleans, March 13, 1842.
Old American Theatre, Cincinnati, Sept. 22, 1842.
Slate Street Theatre, Mobile, Nov. 13, 1842.
Providence Theatre, Providence, Oct. 24, 1844.
National Theatre, New York, Sept. 18, 1845.
Bowery Theatre, New York, Sept. 18, 1845.
Niblo's Theatre, New York, Sept. 18, 1846.
Niblo's Theatre, New York, Sept. 18, 1848.
Avon Theatre, Norfolk, Virginia, Feb. 14, 1850.
Theatre, Lafayette, Louisiana, March 18, 1850.
Wood's Museum Cincinnati, July 15, 1851. Federal Street Theatre, Boston, Feb. 2, 1798 Theatre, Lafayette, Louisiana, March 18, 1850. Wood's Museum, Cincinnati, July 15, 1851. American Theatre, Sacramento, Cal., 1852. National Theatre, Boston, April 25, 1852. American Theatre, Placerville, Cal., January 30,

Chinese Museum, Phila., July 15, 1854. National Theatre, Phila., July 15, 1854. Placide's Varieties, New Orleans, Nov. 21, 1854 Vannuchi's Museum, New Orleans, May 6, 185 Metropolitan Theatre, San Francisco, 1857. Lyceum, San Francisco, 1850. Forrest Theatre, Sacramento, 1861. Marysville Theatre, Marysville, Cal., Nov. 17

larnum's Museum, New York, July 13, 1865. Barnum's Museum, New York, July 13, 1865. Bowery Theatre, St. Louis, Oct. 6, 1865. Pike's Opera House, Cincinnati, March 22, 1866. Academy of Music, New York, May 22, 1866. Metropolitan Theatre, St. Louis, May 31, 1866. Academy of Music, Cincinnati, July 12, 1866. Louisville Theatre, Louisville, Oct. 12, 1866. Broadway Varieties Theatre, Nashville, Nov. 4, 1866.

Phonex Hall Theatre, Petersburg, Va., Nov. 18, 1866. Orleans Theatre, New Orleans, Dec. 7, 1866. New Bowery Theatre, New York, Dec. 18, 1868.

-The April number of the Gentleman's Magazine will contain the commencement of a startling novelty, considering the staid character of that periodical, in the shape of a novel entitled "Mademoiselle Mathilde," in which Dr. Johnson will figure, together with other literary celebrities of the period

_A rumor is current in Vienna that Prussis has succeeded in preventing the marriage of Prince Umberto, Crown Prince of Italy, with the Austrian Archduchess Mathilda; and that, consequently, his Royal Highness will not come to Vienna,

FINANCE AND COMMERCE.

OFFICE OF THE EVENING TELEGRAPH.

Saturday, March 22, 1867. f The Stock Market opened very dull this morn-The Stock market opened very dall this morning, but prices were without any material change. Government bonds were inactive. 109 was bid for old 5-20s; 107 for July, 1865, 5-20s; 109 for 6s of 1881; 97# for 10-40s; and 105#@105# for June and August 7:30s. City loans were unchanged; the new issue sold at 1014

Railroad shares were the most active on the Reading sold at 50% @51, a slight advance on the closing price last evening, and Philadelphia and Eric at 28%, a slight decline.

In City Passenger Railroad shares there was
nothing doing, 47 was bid for Chesnut and
Walnut; 72% for West Philadelphia; 13% for

Hestonville; 27 for Girard College; and 401 for Bank shares were firmly held at full prices, but we hear of no sales. 230 was bid for North America: 153 for Philadelphia; 136 for Farmers'

America: 153 for Philadelphia; 135 for Farmers' and Mechanics'; 56 for Commercial; 100 for Northern Liberties; 107 for Southwark; 107 for Kensington; 56 for Girard; 95 for Western; 32½ for Manufacturers'; 100 for Tradesmen's; 68 for City; and 45 for Northern Central.

In Canal shares there was very little movement. Morris Canal sold at 75, no change. 21½ was bid for Schuylkill Navigation common; 53 for Lebigh Navigation; 15 for Susquehanna Canal; 564 for Delaware Division; and 56 for

Canal; 564 for Delaware Division; and 56 for Wyoming Valley Canal.

Quotations of Gold—10½ A. M., 134½; 11 A. M., 134½; 12 M., 134½; 1 P. M., 134½, an advance of ½ on the closing price last evening. PHILADELPHIA STOCK EXCHANGE SALES TO DAY Reported by Dehaven & Bro., No. 40 S. Third street

BEFORE BOARDS.

| SECOND | BOARD, | S5000 City 6s, New. | 1013/s | 29 sh Penna R. | 56% | 51000 N Penna 6s. | 89 | 7 | do. | 563/s | 14 sh Lehigh N. | 533/s | 50 | do. | 558/s | 180 | do. | 523/s | 50 | do. | 563/s | 180 | do. | 523/s | 2 sh Minehill | 58

-Messrs. De Haven & Brother, No. 40 South Third street, report the following rates of exchange to-day at 1 P. M.:—U. S. 68 of 1881, 1084 (2019); do., 1862, 109@109; do., 1864, 1074@1071; do., 1865, 1074@108; do., 1865, new, 107@1071; do 58, 10-408, 974@974; do., 7·308, August, 1054@106; do., June, 1054@105½; do., July, 1054@105½; Compound Interest Notes, June, 1864, 174@174; do., July, 1864, 174@174; do., August, 1864, 164@164; do., October, 1864, 154@154; do., December, 1864, 144@144; do., May, 1865, 124@124; do., August, 1864, 164@164; do., October, 1864, 1865, 104@104. Gold, 1344@1344.

-Messrs. William Painter & Co., bankers, No.

Gold, 134/6.1344.

—Messrs. William Painter & Co., bankers, No. 36 South Third street, report the following rates of exchange to-day at 12 o'clock:—U. S. 68, 1881, coupon, 109@1094; U. S. 5-208, coupon, 1862, 109@01094; do., 1864, 1074@1074; do., 1865, 1074 @108; do. new, 1076@1071; 10-408, coupon, 974 @974; U. S. 7-308, 1st series, 1054@1054, Compounds, December, 1864, 144@144. Gold, 1344@1344.

Philadelphia Trade Report.

SATURDAY, March 23.-There is a firm feeling in the Flour Market, and a fair demand from the home consumers, but a total absence of any inquiry for shipment. Sales of a few hundred barrels at \$8°25@9 for superfine: \$9°50@10°60 for extras; \$11.75@13 for Northwestern extra family; \$11.40@14.25 for Pennsylvania and Ohio do.; and \$14@17 for fancy brands, according to quality. Sales of 400 bbls, Ohio on secret terms. Rye Flour is selling at \$7.25@7.89 % bbl. Nothing doing in Corn Meal, and prices are nominal.

The market is very poorly supplied with prime Wheat, and this description is in good request at fair prices; sales of 1600 bushels Pennsylvania red at \$2.80@3.10; and California at \$3.20@3.25. Rye ranges from \$1.48 to \$1.50 % bushel for Pennsylvania; 2000 bushels Western sold at \$1'40. Corn is in moderate request; sales of new yellow, in store, at \$1'10. Oats remain without change; sales of 2000 bushels Pennsyl-

Nothing doing in Barley or Malt. There is very little Cloverseed coming forward, and the article is in steady request; sales of new at \$8.75@9.50 \$\text{P}\$ 64 lbs. Timothy ranges from \$3.37.2 to \$3.62.2. Flaxseed is wanted by the crushers at \$3.25. Whisky—The contraband article is selling at 80c,@\$1 @ gallon.

Markets by Telegraph.

NEW YORK, March 23.— Stocks steady. Chicago and Rock Island, 97; Reading, 101%; Canton Company, 74; Erie Railroad, 581%; Cleveland and Toledo, 119; Cleveland and Pittsburg, 78½; Pittsburg and Fort Wayne, 981½; Michigan Central, 1081½; Michigan Southern, 75%; New York Central, 1067½; Cumberland preferred, 321½; Virginia 6s, 57; Missouri 6s, 961½; Hudson River, 138; United States Five-twenties, 1862, 1081½; do. 1864, 1071½; new issue, 1071½; Ten-forties, 971½; Seven-thirties, first issue, 106; all others, 1051½. Sterling Exchange, 1087½; at sight, 1095½. Gold closed at 1347½. Money, 6 per cent. SAN FRANCISCO, March 22,-Flour firm and in

good demand; extras, \$6°25; superfine, \$5°50; Oregon, \$4°72@5. Wheat quiet. It is believed that large quantities are being received for shipment to Liverpool. Choice to good, \$1.80

LATEST SHIPPING INTELLIGENCE

PORT OF PHILADELPHIAMARCH 23. For additional Marine News see Third Page,

CLEARED THIS MORNING. Barque R. G. W. Dodge, Cooper, Marseilles, J. E. Baz-

MEMORANDA.

Steamship Tonawanda, Catharine, hence for Savannah, was spoken 18th Inst., 11 A. M., no lat., etc.

Schrs W. S. Doughton, Tatem, and George Fales,
Nickerson, hence, at Providence 21st Inst.

Schr S. Washburn, Williams, for New York, sailed
from Tauton 29th Inst.

Schr S. A. Boice, Boice, and A. M. Aldridge, Bateman, hence, at Fall River 21st inst.

Schrs J. Waples, Robinson, and C. Merrick, Montsomery, for Philadelphia, sailed from Providence 21st
instant.

DISASTERS,
Ship Richard Busteed, from Caicutta, in going up Beston harbor yesterday, broached to in a squali, and went ashore on Bird Island flata, but was subsequently got off, and towed up to the city.
Ship Cowper, Sparrow, at Boston from Liverpool, lost salis, and carried away maintopmast head and mizzen topgaliantmast, with all attached, during a heavy rate on the 28th ult.
Barque Lucy A. Nickels, Ford, from Cardiff Jan. 18, for Hawana, wracked at Teneriffe, was 523 tons register, built at Searsport, Me., in 1856, whenceshe hailed, and rated A2.
Barque Western Sea, at Boston from Messina, from lon. 46 had continual heavy westerly gales; sprung yards, and split sails. On Feb, 23, N. of Georges Shoals, picked up a boat, 15 feet keel, white bottom, stove on one side.

New York, March 21.—Arrived, steamship Lodons, New York, March 21.—Arrived, steamship Lodona, Hovey, from Boston.

Schr Hero, Kelly, from Salem. Ilst inst., 5-20 P. M., when near the Execution Rocks, saw two men on the bottom of a boat hove the vessel by the wind, lowered away the yawl, and sent Frederick Kelly, Richard Ward, and Daniel Lynch to the rescue. They succeeded in getting the two men, but one of them, E. F. Horton, a Hell Gate pilot, was dead, and landed them at City Island. It was biswing a gale at the time from the NE.