SPIRIT OF THE PRESS.

EDITORIAL OPINIONS OF THE LEADING JOURNALS UPON CUBRENT TOPICS-COMPILED EVERY DAY FOR THE EVENING TELEGRAPH.

THE PRESIDENT'S PROCLAMATION.

From the N. Y. Times. When, two years ago, President Grant assumed the duties of Chief Magistrate of the United States, he recognized among the three main obligations of his position the duty of securing "protection to the person and property of the citizen of the United States in each and every portion of our common country." From this and its accompanying resolves the President has never wavered. Democratic clamor and Republican lukewarmness have equally failed to cause him to deviate from a policy whose main attributes have been integrity, vigor, and consistency. The proclamation of Friday is a logical consequence of the declaration of 1869. Friends may have short memories, and foes may wilfully forget, but above the strife of factions and the plotting of cliques, the President retains a clear perception of the fundamental rights of the people, and is prepared to give effect to the demand of his first

message, "obedience to the laws, and proper

respect to the rights of others."

The proclamation just issued lays down three simple propositions:-First, That, on the application of the Executive of any State, in cases where the Legislature cannot be convened, the United States is bound to protect the peaceable citizens of that State against domestic violence. Second, The Legislature of the State of South Carolina is not now in session and cannot be convened in time to meet an existing emergency. Third, The Executive of that State "has made application for such part of the military force of the United States as may be necessary and adequate to protect said State and the citizens thereof " against domestic violence and to enfore the due execution of the laws. These statements are of the nature of a perfect syllogism, and the conclusion deduced from it can only be disputed by disproving the correctness of one or more of its members. In the exercise of his constitutional power, President Grant "commands the persons composing the unlswful combinations" complained of to disperse within twenty days. Failure to do so will, of course, constitute an act of rebellion against the United States, and will be dealt with accordingly.

We shall, doubtless, have the regulation Democratic howl over this proclamation, with its accompanying monotonous grumble from "sore-head" Republicans. The majority of the party will, we are assured, indorse the firmness and the justice of the Executive. The issue is a perfectly simple one, and need be regarded with hesitation by no one. Either the Constitution of the United States provides for no such contingency as the President alleges, or the state of affairs in South Carolina can easily await the action of the State Legislature; or the Governor of that State has made no such application, as the proclamation says he has—on no other grounds can its constitutionality and necessity be assailed. No one will seriously call in question either the first or the last of the three leading statements of the proclamation. The great majority of the Republican party has fully made up its mind as to the truth of the second, and by them accordingly the action of the President will be sustained an i

## THE INCOME TAX,

From the N. Y. Tribune. A correspondent called attention in our columns a few days ago to certain changes in the internal revenue law which the assessors have apparently overlooked in preparing blanks for the income tax this year. These changes are so important that we may as well point them out again, now that our citizens are called upon for their returns. The law of 1868 gave the Commissioner of Internal Revenue authority to prescribe the form and manner of making returns of income, and under this authority an inquisitorial examination into the sources of every man's gains and profits was put in force. But there is no such authority in the present law. The sources of income which are to be included are indeed defined by the law, but no one is compelled to disclose them to the assessor. It is only enacted that every person liable to the tax "shall make and render a return \* \* \* of the gross amount of his income, gains, and profits as aforesaid;" and that "the assistant assessor shall require every such return to be verified by the oath of the party rendering it." This 'return of the gross amount" is very different from the "detailed statement of income, gains, and profits" which the assessors are now exacting, and the seventeen subdivisions of the return printed on page 2 of the blanks for this year, as well as the fifteen vexations questions on page 3, are clearly unauthorized. As the law gives the assessor the right to increase the amount of the return "if he has reason to believe that the same is understated," and the only appeal from this increase is to the Commissioner, many persons will probably submit to the imposition rather than run the risk of more serious annoyance; but it may as well be understood that the examination is illegal. A still more remarkable disregard of the

alteration in the law is shown on page four of the blanks, where the form of an affidavit is given which "must be sworn and subscribed" in the presence of the assistant assessor by every person whose income last year did not exceed \$2000, and who was therefore not liable to the tax. The act of 1870 is very clear on this point. No one whose income did not exceed \$2000 is required to make any return or statement whatever. Section 11 reads: - "It shall be the duty of every person of lawful age whose gross income during the preceding year exceeded \$2000 to make and render a return," etc. That portion of the same section which empowers the Assistant Assessor to estimate the amount where returns are not made according to law, expressly limits the authority to the case of "any person having a gross in-come as above of \$2000 or more," who "shall neglect or refuse to make and render such return, or shall render a false or fraudulent re-Persons therefore whose gross income during the year 1870 was not over \$2000 may safety disregard the assessor's notices. If thereafter they should be assessed and taxed by estimate, the tax would be in contravention of the law, and the courts would not

The blanks give notice, it is true, that "the form and manner of declaring \* \* that a person is not possessed of a taxable income" are prescribed in accordance with section 13 of the act of July 14, 1870; but that section does not convey the authority which the Commissioner draws from it. It provides "That any person, in his own behalf, or as

assist in its collection.

beneficiary, or principal, was not possessed of an income of \$2000 liable to be assessed according to the provisions of this act," or that the tax has been paid in another district This is a permissive, not a mandatory clause. It enables a man whose chief income is derived, for instance, from dividends of corporations which pay the tax in advance, to be relieved of all further annoyance by swearing that his income "liable to be assessed" was not above \$2000. The Commissioner stretches it to mean that it obliges every one whose "gross income" did not exceed \$2000 to make affilavit to that effect before the assistant assessor, in spite of the plain fact that the duty of making any return at all is expressly limited by section XI to those whose income did exceed that limit. Upon the whole, however, we are not sorry that these unwarrantable interpretations bave been adopted. Anything that makes the income tax more odious must hasten its repeal. It has long been regarded as of doubtful constitutionality. General Pleasonton pronounces it unprofitable. And now it seems that the method of its enforcement is to be illegal. Can anything more be done for it?

## THE POLITICAL REVOLUTION.

THE SCHISM IN OHIO-A NEW PARTY ORGANIZING ON LIVE ISSUES-UNIVERSAL AMNESTY, FREE TRADE, CIVIL SERVICE REFORM, AND HARD MONEY.

From the Cincinnati Chronicle, For some time past we have had rumors of a secret movement among a number of our influential citizens, having for its object to take a hand in the politics of this county and State, and ultimately, it is understood, of the nation. This affair has been brewing for more than a year past, and recently it had reached a stage at which it was deemed expedient to issue a public proclamation. The account of these proceedings, in their more mature shape, as published by one of the par-

ticipants, is as follows: -The first meeting was held Saturday, March 11, and was attended by about twenty leading Republicans. A committee of five was appointed to draft a declaration of principles. Judge Stanley Matthews, Judge George Hoadly, George R. Sage, General H. L. Burnett, and Frederick Hassaurek were appointed the committee. Their report was made and adopted Saturday, March 18. On Tuesday a constitution was adopted, and Judge Matthews was elected President by acclamation, and Judge Hoadly chairman of the executive committee. Judge Hoadly, Lewis E. Mills, and Frederick Hassaurek were appointed a committee to nominate remaining officers, to be elected at a future meeting.

It is proposed to have an advisory committee of at least one member for each ward and township, and similar organizations are to be set on foot in other counties. Arrangements for a public demonstration are to be made, and the organization is to be as effective and extensive as possible.

MANIFESTO TO THE PUBLIC. We, the undersigned members of the Republican party, proud of its past services in preserving the Union, abolishing slavery, and establishing the political equality of all citizens, but convinced that its continued usefulness and success will depend upon its meeting the questions of the present and the immediate future in that spirit of justice, independence, and equality which has illustrated its progress hitherto, have organized the Central Republican Association of Hamilton county, for the promotion by our united efforts and influence of the following views and principles, which it is our earnest conviction should be adopted by the Republican party for its future guidance:-

1. We believe the further continuance of the policy of disfranchisement to be incompatible with a proper regard for the fundamental principles of republican government and sound statesmanship; and, while unalterably determined to maintain the great results of the war, we insist that its enmities and resentments shall be buried, that all remaining causes of irritation shall be removed, and that all political disabilities imposed for par-

ticipation in the Rebellion shall be abolished. We believe that to defray the expenses of the Government, to pay the interest on the national debt, and the principal as it shall from time to time become due, a considerable portion of the public revenues should be derived from duties on imports, but that such daties should be imposed for revenue and for no other purpose. We are opposed to the present system of protective duties. It is unjust and wrong in principle, and defeats its own ends in practice. It is at war with every principle of equality and justice on which the Republican party was founded. It promotes corruption in legislation and plunder in high places. It has heedlessly and heavily increased the cost of living, crippled our export trade, destroyed our shipbuilding, and paralyzed our industry. It has created onerous monopolies, augmented the expenses of collecting the revenue, encouraged smuggling, stimulated frauds and dishonesty in custom houses, and so increased the cost of production as to enable foreign manufacturers to undersell us in our own markets. We are willing to be taxed for the support of the Government, but we protest against being taxed for the benefit of private individuals and corporations, and we further protest against making the shroud of the old Whig party the mantle of Republican-We therefore demand that tariff duties be so adjusted as to derive the requisite revenue from the smallest possible number of taxable articles.

3. We are opposed to the employment of Government patronage for party purposes. We believe that the maxim, "Fo the victors belong the spoils," is immoral, unwise, and detrimental to the public service, and that its tendency has been to corrupt the political life-blood of the nation. We protest against the use of public offices to reward political friends or punish political enemies. We are in favor of an immediate and thorough reform of the civil service of the Federal Government, and we insist that the appointments of subordinate officers should be made on the ground of fitness only, with promotions for merit, and the tenure of the office depending on the honesty and efficiency of the officer, without regard to the fluctuations of political opinions and the changes of party relations. We fur ther believe that party nominations should be made only whemparty principles are at stake, and that the custom of applying party or po-litical tests to candidates for merely local offices degrades the standard of public morality, lowers the tone of political affairs, breeds corruption and inefficiency in office, and transfers the people's right to choose their own municipal rulers and representatives to the fraudulent lottery of caucuses and conventions, which, instead of facilitating, impede, clog, and obscure the expression of the

"I'll rap you on you" little head" is a popular Western parody on a much-sung song.

—The only female editor in Misslesippi is Miss such fiduciary or agent, shall be permitted Pipey W. Forrest, who controls the Library to declare under oath that he, or his ward, Advocate.

popular will.

SPECIAL NOTICES. OFFICE FIRE COMMISSIONERS, S. E. corner FIFTH and CHESNUT.
PRILADELPHIA, March 15, 1870.
NOTICE.
THE VOLUNTEER FIRE DEPARTMENT

having been retired from service and the NEW ;DEPARTMENT

THE THE PERSON OF THE PERSON O

6 O'CLOCK THIS EVENING. the Board respectfully asks the co-operation of the public to assist them in their endeavors to make the Department a success. The Board would return their sincere thanks to the Volunteer Department for their assistance and uniform good conduct while they were engaged in

JACOB LAUDENSLAGER,

Attest-John R. Cantlin. OFFICE OF THE LEHIGH COAL AND NAVIGATION COMPANY,
PHILADBLPHIA, March 17, 1871.

A special meeting of the Stockholders of the LEBIGH COAL AND NAVIGATION COMPANY will be held at the rooms of the Board of Trade, No. 505
CHESNUT Street, on TUESDAY, the 28th day of March, 1871, at 11 o'clock A. M., for the purpose of acting upon a proposed agreement for the lease of the LEHIGH AND SUSQUEHANNA RAILROAD and its branches to the CENTRAL RAILROAD COMPANY of New Jersey, and also upon a Supplement to the Charter, entitled "An act to enable the Lehigh Coal and Navigation Company to consolidate their loans, borrow money, and secure the solidate their loans, borrow money, and secure the same by mortgage," approved March 15, 1871. 3 18 9t E. W. CLARE, President.

OFFICE OF THE LOGAN IRON AND STEEL COMPANY,
PHILADELPHIA, March 13, 1871.
The annual meeting of the Stockholders of this company will be held at the office, No. 230 SOUTH THIRD street, on TUESDAY, March 28, at 12 o'clock M., when an election will be held for Five Directors, and such other business transacted as may then be presented.

By order. By order. CHARLES WESTON, JR.,

OFFICE OF THE WESTMORELAND COAL COMPANY, NO. 280 SOUTH THIRD STREET, CORNER OF WILLING'S ALLEY.

The Annual Meeting of the Stockholders of the Westmoreland Coal Company will be held at the office of the company on WEDNESDAY, April 5, 1871, at 12 o'clock M., when an election will be held for eleven Directors to serve during the ensuing year.

F. H. JACKSON, Secretary. Secretary.

THE UNION FIRE EXTINGUISHER COMPANY OF PHILADELPHIA Manufacture and sell the Improved, Portable Fire Extinguisher. Always Reliable.

D. T. GAGE, No. 118 MARKET St., General Agent. BATCHELOR'S HAIR DYE .\_ THIS SPLENdid Hair Dve is the best in the world, the only true and perfect Dye. Harmless—Reliable—Instan-"Does ze trontain Lead nor any Vitalic Poison to injureth. Hair or System." Invigorates the Hair and leaves it soft and beautiful; Black or Brown.

Sold by all Druggists and dealers. Applied at the Factory, No. 16 BOND Street, New York. [4 27 mwf5

JOUVIN'S KID GLOVE CLEANER restores soiled gioves equal to new. For sale by all druggists and fancy goods dealers. Price 25 cents per bottle.

DR. F. R. THOMAS, No. 914 WALNUT ST., formerly operator at the Colton Dental Rooms, devotes his entire practice to extracting teeth without pain, with fresh nitrous oxide gas. 11 176

DISPENSARY FOR SKIN DISEASES, NO. 216 S. ELEVENTH Street.

Patients treated gratuitously at this institution

FOR SALE

RSAL

An Elegant Residence,

WITH STABLE,

## AT CHESNUT HILL.

Desirable location, a few minutes' walk from depot.

D. T. PRATT. No. 108 South FOURTH Street. 3 24 2m SALE OF THE ATSION ESTATE. BOUT 28,000 ACRES OF LAND, TO BE SOLD AT PUBLIC AUCTION, AT THE WEST JERSEY HOTEL, CAMDEN, N. J., ON MAY 6, 1571, AT

1 OCLOCK, P. M.
TO SPECULATORS IN LAND, PROJECTORS OF
TOWNS AND CAPITALISTS GENERALLY, A
RARE OPPORTUNITY FOR INVESTMENT IS
PRESENTED!!

A FARM of about 700 acres, with extensive imrovements, is included, SEVERAL MILLS and additional mill and manufacturing sites are on the property.
RA)LROADS traverse the entire length of the

ATSION STATION is the point of junction of TOWNS and SETTLEMENTS may be favorably

located.
THE CEDAR TIMBER is of considerable value.
CMANBERRIES, GRAPES, SWEET POTATOES,
HOPS, etc., can be very successfully cultivated.
GOOD TITLE will be made to the purchaser. SEND FOR A PAMPHLET containing particulars, and apply personally, or by mail, to GEORGE M. DALLAS. Assignee, 3 24 37t No. 222 S. FOURTH St., Philadelphia.

TO INSURANCE COMPANIES, CAPITAL-ISTS, AND OTHERS.

FOR SALE,

BUSINESS PRORERTY, No. 427 WALNUT

STREET. Four-story front, five-story double back buildings,

occupied as offices, and suitable for an insurance company, 21 feet 9 inches front, 124 feet deep. S. KINGSTON MCCAY,

No. 429 WALNUT Street. FOR SALE-ELEGANT FOUR-STORY FOR SALE—ELEGANT FOUR-STORY Brown-stone Residence, with side yard, situated No. 1917 Chesnut street, built in a very superior manner, with all the modern conveniences. Lot 44 feet 6 inches by 178 feet. Also handsome Broad street Residence.

B. J. DOBBINS, Ledger Building.

FOR SALE, AT MERCHANTVILLE, NEW Jersey—Several new, convenient, and neat Cottages. now ready to be occupied; large front yard and garden; price moderate. Inquire of E. G. CATTELL, Merchantville, or at No. 26 N. DELAWARE avenue, Philadelphia.

8 25 6t

FOR SALE—THAT VALUABLE CORNER property, northwest corner ELEVENTH and LOMBARD Streets. Excellent location for store. Cheap. Possession immediate, WILLIAM F. JOHNSON, No. 528 WALNUT Street. 3 25 2t°

FOR SALE-NO. 917 CLINTON ST., 20x120 deep, four-story and three-story back buildings, modern conveniences, and in good order.

CLARK & ETTING,

8 52 12t\*

No. 711 WALNUT Street.

## TO RENT. GOOD BUSINESS STAND TO LET,

SUITABLE FOR ANY BUSINESS. Store and Dwelling, SOUTHWEST CORNER OF SIXTEENTH AND VINE STREETS.

TO RENT—THE RESIDENCE OF THE late Joseph Chew, Esq., deceased, at the corner of North Broad street and Berks avenue, will be rented or sold on favorable terms.

Lot 226 feet on Broad street, extending to Park avenue, is isid out in garden form, and contains a large variety of choice fruit trees in full bearing, evergreens, etc. The dwelling-house is large and convenient, with gas, hot and cold water, furnace, etc. For further particulars apply to

J. CHEW, Executor,

3 24 fmwim\*

No. 21 N. FOURTH Street. TO RENT-THE RESIDENCE OF THE

WANTED—A COUNTRY RESIDENCE, form June 1 to October 1, in vicinity of the city, Chesnut Hill preferred, Address Box 2057, Post Office.

CITY ORDINANCES.

THE REPORT OF THE PARTY OF THE

A N ORDINANCE
To Change the Boundary Lines of the
First, Seventh, and Ninth divisions of the First
ward, and to create two additional divisions in said ward, and to establish places of voting

Section 1. The Select and Common Councils of the City of Philadelphia do ordain, That the First division of the First ward shall be bounded as follows: -

Beginning at the river Delaware and Mifflin street, south side; thence along the river Delaware (including the whole of League Island) to Broad street; along Broad street, east side, to Snyder avenue; along Snyder avenue, south side, to Fourth street; thence along Fourth street, east side, to Mifflin street; along Mifflin street, south side, to place of beginning, to vote at the house of George Rivel, Second street, below Stone-house lane.

That the Seventh division shall be bounded as follows:-Beginning at the southwest corner of Eighth and Dickerson streets; along Eighth street, west side, to Tasker street; along Tasker street, north side, to Ninth street; along Ninth street, west side, to Watkins street, along Watkins street, north side, to Passyunk avenue; along east side of Passyunk avenue to Dickerson street to the place of beginning, to vote at the house of James Green, northeast corner of

Tenth and Tasker streets. That a new division shall be created, to be called the Eleventh division, to be bounded as follows:-Beginning at the southwest corner of Ninth and Watkins street; along Ninth street, west side, to Snyder avenue: along Snyder avenue, north side, to Broad street; along Broad street, east side, to Passyunk avenue; along Passyunk avenue, east side, to Watkins street along Watkins street, south side, to the place of beginning, to vote at the house of Michael Farley, northeast corner of Passyunk avenue

and Moore street. That the Ninth division of First ward shall be bounded as follows:-Beginning at the northwest corner of Fifth and Moore streets; along Moore street, north side, to Sixth street; along Sixth street, west side, to Snyder avenue; along Snyder avenue, north side, to Ninth street; along Ninth street, east side, to Tasker street; along south side of Tasker street to Sixth street; along west side of Sixth street to Sylvester street; along south side of Sylvester street to Fifth street; along west side of Fifth street to the place of beginning, to vote at the house of George Cressey, southwest corner of Sixth and

Tasker streets That a new election division shall be created in the said ward, to be called the Twelfth division, and shall be bounded as follows:-Be ginning at the southwest corner of Fourth and Morris streets; along Fourth street to Snyder avenue; along Snyder avenue, north side, to Sixth street; along Sixth street, east side, to Moore street; along Moore street, south side, to Fifth street; along Fifth street, east side, to Morris street; along Morris street, south side, to place of beginning, to vote at the house of William Douglass, southeast corner of Fifth and Pierce streets.

That the Second, Third, Fourth, Fifth, Sixth, Eighth, and Tenth divisions of said ward shall remain as heretofore established by HENRY HUHN.

President of Common Council. Attest-JOHN ECKSTEIN, Clerk of Common Council. 8AMUEL W. CATTELL, President of Select Council. Approved this twenty-fourth day of March,

Anno Domini one thousand eight hundred and seventy-one (A. D. 1871). DANIEL M. FOX,

Mayor of Philadelphia. RESOLUTION

Avenue and Other Streets. Resolved, By the Select and Common Councils of the City of Philadelphia, That the Chief Commissioner of Highways be and he is hereby authorized and directed to notify the owners of property through and over which Susquehanna avenue, from Thirtieth street to Ridge avenue. York street, from Twenty-ninth street to Ridge avenue, Huntington street, from Lamb Tavern road to Ridge avenue, Lehigh avenue, from Twenty-second street to Ridge avenue, and Twenty-second, Twenty-third, Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh, and Twenty-eighth streets, from York street to Lehigh avenue, Susquehanna avenue, from Broad street to Twentieth street, Eighteenth street, from Berks street to Susque-hanna avenue, Nineteenth street, from Norris street to Susquehanna avenue, Norris street, from Sixteenth street to Nineteenth street, Norris street, from Broad street to Monument Cemetery, Fifteenth street, from Monument Cemetery to Susquehanna avenue, Sixteenth street, from Norris street to Dauphin street, Carlisle street, from Monument Cemetery to Susquehanna avenue, Apple street, from Norris street to Berks street, Paschall street, from Fifty-second street to Haverford street, will pass, that, at the expiration of three months from the date of said notice, the said streets

will be required for public use. HENRY HUHN. President of Common Council.

ABRAHAM STEWART, Assistant Clerk of Common Council. SAMUEL W. CATTELL, President of Select Council Approved this twenty-fourth day of March. Anno Domini one (A. D. 1871). seventy-one (A. D. 1871). DANIEL M. FOX. Anno Domini one thousand eight hundred and

Mayor of Philadelphia. R ESOLUTION
To Authorize the Grading of Sergeant and

Other Streets.

Resolved, By the Select and Common Councils

of the City of Philadelphia, That the Department of Highways be and the same is hereby authorized and directed to grade Sergeant street, from Gaul street to Almond street, the cost not to exceed seven hundred and forty-nine dollars; Sergeant street, from Kensington avenue to Emerald street, the cost not to exceed three hundred and forty-one dollars and twenty-five cents: Eighth street, from Venaugo street to Tioga street, the cost not to exceed five hundred and twenty-nine dollars and seventy-five cents, the said streets to be graded to the established grade of the city.

HENRY HUHN. President of Common Council. Attest-

ABRAHAM STEWART, Assistant Clerk of Common Council SAMUEL W. CATTELL, President of Select Council. Approved this twenty-fourth day of March Anno Domini one thousand eight hundred and

Anno Domini obc 1871).
seventy-one (A. D. 1871).
DANIEL M. FOX.
Mayor of Philadelphia.

R ESOLUTION
To Release a Certain Property of Samuel
Miller from the Lien of Certain Judgments. Resolved, By the Select and Common Councils of the city of Philadelphia, That the City Solicitor is hereby directed to release from the llen of judgments entered against Alexander Reed and others (D. C., D. S. B., June T., 1868, No. 228), all that certain lot or piece of ground, with the three-story brick dwelling thereon erected, situate on the south side of Coates street, at the distance of seventy-two feet from the east side of Broad street, containing in front on said Coates street eighteen feet, and extending in depth ninety-nine feet: Provided, the ce-sureties consent thereto.

HENRY HUGN. President of Common Council. JOHN ECKSTRIN,

Clerk of Common Council.

SAMUEL W. CAT FELL.

President of Select Council. Approved this twenty-fourth day of March Anno Domini one thousand eight hundred and seventy-one (A. D. 1871).

DANIEL M. FOX, Mayor of Philadelphia.

OITY ORDINANCES.

RESOLUTION
To Authorize the Grading of Rorer and Resolved, By the Select and Common Councils of the City of Philadelphia, That the Department of Highways be and is hereby authorized and directed to grade Rorer street, from Cambria street to Old Front street, at a cost not exceeding four thousand and ninety dollars and fifty cents; Ludiow street from Thirtieth street to Thirty-second street, at a cost not exceeding one hundred and twentyeight dollars and seventy five cents; Hummell street from Twenty-ninth street to Gray's Ferry Road, at a cost not exceeding two hundred dollars; Twenty-ninth street from Ellsworth to Hummell street, at a cost not exceeding two hundred and twenty-five dollars; Twenty-eighth street from Ellsworth street to Gray's Ferry Road, at a cost not exceeding one hundred dollars; Goldbeck street from Twenty-eighth street to Twenty-ninth street, at a cost not exceeding six bundred and thirteen dollars and twenty five cents; Forty-fourth street from Lan-caster avenue to Haverford street, at a cost not exceeding six bundred dollars; said streets to be graded to the established grade of the city.
HENRY HUHN,

President of Common Council. ABRAHAM STEWART, Assistant Clerk of Common Council. SAMUEL W. CATTELL, President of Select Council. Approved this twenty-fourth day of March, Anno Domini one thousand eight hundred and

Anno Domini one seventy-one (A. D. 1871).

DANIEL M. FOX. Mayor of Philadelphia. R ESOLUTION
To Authorize the Paving of Sergeant

Street. Resolved, By the Select and Common Councils of the city of Philadelphia, That the Department of Highways be and is hereby authorized and directed to enter into a contract with a competent paver or pavers, who shall be se-lected by a majority of owners of property fronting on Sergeant street, from Kensington avenue to Emerald street, in the Nineteenth ward, for the paving thereof: Provided, there is no cost for intersections. The conditions of which contract shall be that the contractor or contractors shall collect the cost of said paving from the property-owners respectively fronting thereon; and shall also enter into an obligation with the city to keep the said streets in good repair for three years after the paving is

> HENRY HUHN, President of Common Council.

Attest-ABRAHAM STEWART, Assistant Clerk of Common Council.
SAMUEL W. CATTELL,
President of Select Council. Approved this twenty-fourth day of March Anno Domini one thousand eight hundred and

seventy-one (A. D. 1871).

DANIEL M. FOX,
Mayor of Philadelphia.

R ESOLUTION
To Authorize the Opening of Filbert and

Other Streets.
Resolved, By the Select and Common Councils of the City of Philadelphia, That the Chief Commissioner of Highways be and is hereby authorized and directed to notify the owners of property over and through which Filbert street, from Thirty-ninth street to Fortleth street, Norris, from Germantown avenue to Eighth street, Kingsessing avenue, from Forty-seventh street to Seventy-third street, will pass, that at the expiration of three months from the date of said notice the said streets will be required for

HENRY HUHN, President of Common Cour

JOHN ECKSTEIN, Clerk of Common Council. SAMUEL W. CATTELL, President of Select Council.

Approved this twenty-fourth day of March Anno Domini one thousand eight hundred and

Anno Domini one thouse seventy-one (A. D. 1871).

DANIEL M. FOX,
Mayor of Philadelphia.

R ESOLUTION
Of Instruction to the City Controller.
Resolved, By the Select and Common Councils of the City of Philadelphia, That the City Controller be and he is hereby authorized and directed to countersign a warrant for three thousand eight hundred and sixty eight dollars and forty-one cents, to the order of Tatham & Brothers, for pig lead furnished the Water Department; Provided, That the Chief Engineer shall certify that the said bill for said

> HENRY HUHN. President of Common Council.

JOHN ECKSTEIN, Clerk of Common Council. SAMUEL W. CATTELL, President of Select Council. Approved this twenty-second day of March

Anno Domini one thousand eight hundred and seventy-one (A. D. 1871). DANIEL M. FOX, Mayor of Philadelphia.

COMMON COUNCIL OF PHILADELPHIA CLERK'S OFFICE, PHILADELPHIA, March 17, 1871. In accordance with a Resolution adopted by the Common Council of the city of Philadelphia on Thursday, the sixteenth day of March, 1871, the annexed bill, entitled, "An ordinance creating a loan for the extension of the

JOHN ECKSTEIN.

Water Works," is hereby published for public information. Clerk of Common Council. AN ORDINANCE CREATING A LOAN FOR THE EXTENSION OF THE WATER

WORKS. Section 1. The Select and Common Councils of the city of Philadelphia do ordain, That the Mayor of Philadelphia be and he is hereby authorized to borrow at not less than par, on the credit of the city, two million one hundred and twenty-two thousand dollars for the further extension of the Water Works. For which inte-rest not to exceed the rate of six per cent. per annum, shall be paid half-yearly, on the first days of January and July, at the office of the

City Treasurer.

The principal of said loan shall be payable and paid at the expiration of thirty years from the date of the same, and not before without the consent of the holders thereof; and the certificates therefor, in the usual form of the certificates of city loan, shall be issued in such amounts as the lenders may require, but not for any fractional part of one hundred dollars, or, if required, in amounts of five hundred or one thousand dollars; and it shall be expressed in said certificates that the loan therein mentioned and the interest thereof are payable

free from all taxes. Section 2. Whenever any loan shall be made by virtue thereof, there shall be by force of this ordinance annually appropri-ated out of the income of the corporate estates, and from the sum raised by taxation, a sum sufficient to pay the interest on said certificates; and the further sum of threetenths of one per centum on the par value of such certificates so issued shall be appropriated quarterly out of said income and taxes to a sinking fund, which fund and its accumulations are hereby especially pledged for the redemp-tion and payment of said certificates.

RESOLUTION
TO PUBLISH A LOAN BILL.
Resolved, That the Clerk of Common Council be authorized to publish in two daily newspapers of this city daily for four weeks the ordinance presented to Common Council on Thursday, March 16, 1871, entitled "An ordinance cresting a "oan for the extension of the Water Works." And the said Cerk, at the stated meeting of Councils after said publication, shall present to this Council one of each of said newspapers for every day in which the of said newspapers for every day in which the same shall have been made. 8 17 94t

OITY ORDINANCES.

R E 8 O L U T 1 O N
To Authorize the Paving of Thompson

Resolved, By the Select and Common Counclis of the City of Philadelphia, That the Department of Highways be and is hereby directed to enter into a contract with a com petent paver or pavers, who shall be selected by a majority of property-owners fronting on Thompson street, from Lehigh avenue to the Reading Raliroad, for the paving thereof: Provided, there be no cost for paving intersections. The conditions of which contract shall be that the contractor or contractors and collect the cost of state paving from tors shall collect the cost of such paving from the property-owners respectively, and shall also enter into an obligation with the city to keep said street in good order for three years after the paving is finished.
HENRY HUHN,

President of Common Council.

Attest-JOHN ECKSTEIN, Clerk of Common Council.
SAMUEL W. CATTELL.
President of Select Council.

Approved this twenty-fourth day of March Anno Domini one (A. D. 1871). seventy-one (A. D. 1871). DANIEL M. FOX, Anno Domini one thousand eight hundred and

Mayor of Philadelphia. LUMBER SPRUCE JOIST. 1871

HEMLOCK, 1 SEASONED CLEAR PINE. 1 SEASONED CLEAR PINE. CHOICE PATTERN PINE. SPANISH CEDAR, FOR PATTERNS. RED CEDAR. 1871

FLORIDA FLOORING.
FLORIDA FLOORING.
CAROLINA FLOORING.
VIRGINIA FLOORING.
DELAWARE FLOORING.
ASH FLOORING.
WALNUT FLOORING.
FLORIDA STEP BOARDS.
RAIL PLANK. 1871

1871 WALNUT BOARDS AND PLANK. 1871 WALNUT BOARDS AND PLANK. 1871 WALNUT BOARDS. WALNUT PLANK.

UNDERTAKERS' LUMBER. 1871
UNDERTAKERS' LUMBER. 1871
RED CEDAR.
WALNUT AND PINE. SEASONED POPLAR. SEASONED CHERRY.

1871 WHITE OAK PLANK AND BOARDS, CIGAR BOX MAKERS' CIGAR BOX MAKERS' SPANISH CEDAR BOX BOARDS, FOR SALE LOW. 1871

CAROLINA SCANTLING. CAROLINA H. T. SILLS. NORWAY SCANTLING. 1871 1871

CEDAR SHINGLES.
CYPRESS SHINGLES.
MAULE, BROTHER & CO.,
NO. 2600 SOUTH Street.

PANEL PLANE, ALL THICKNESSES.

1 COMMON PLANE, ALL THICKNESSES.

1 COMMON BOARDS.

1 and 2 SIDE FENCE BOARDS.

WHITE PINE FLOORING BOARDS.

YELLOW AND SAP PINE FLOORINGS, 14 and

K SPRUCE JOIST, ALL SIZES.

HEMLOCK JOIST, ALL SIZES.

PLASTERING LATH A SPECIALTY,

Together with a general assortment of Building Lumber for sale low for cash. T. W. SMALTZ,

11 30 6m No. 1715 RIDGE Avenue, north of Poplar St

PLUMBING, GAS FITTING, ETO. PANCOAST & MAULE,

THIRD and PEAR Streets, Plain and Galvanized Wrought and Cast Iron Pipes For Gas, Steam and Water.

BOILER TUBES. 3 MITAZH MAZTE

FITTINGS, BRASS WORK, TOOLS,

Pipe of all Sizes Cut and Fitted to Order

CARD. Having sold HENRY B. PANCOAST and FRANCIS I. MAULE (gentlemen in our employ for several years past) the Stock, Goodwill and Fixtures of our RETAIL ESTABLISHMENT, located at the corner of THIRD and PEAR Streets, in this city, that branch of our business, together with that of HEATING and VENTILATING PUBLIC and PRIVATE BUILDINGS, both by STEAM and HOT WATER, in all its various systems, will be carried on under the firm name of PANCOAST & MAULE, at the old stand, and we recommend them to the at the old stand, and we recommend them to the trade and business public as being entirely compe-tent to perform all work of that character.

Philadelphia, Jan. 22, 1870. TASKER & CO.

LEGAL NOTICES. IN THE ORPHANS' COURT FOR THE CITY AND COUNTY OF PHILADELPHIA. Estate of GEORGE JONES, deceased.

The Auditor appointed by the Court to audit, settle, and adjust the account of SARAH JONES, Excentrix of the last will and testament of GEORGE JONES, deceased, and to report distribution of the balance in the hands of the Accountant, will meet the parties interested for the purpose of his appointment on TUESDAY, April 4, 1871, at 4 o'clock P. M., at his office, No. 501 CHESNUT Street (room 1), in the city of Philadelphia.

384 Funyst.

Auditor.

8 24 fmw5t DISTRICT ATTORNEY'S OFFICE,
PHILADELPHIA, Feb. 25, 1871. All keepers of hotels, taverns, restaurants, and others selling liquor by less measure than one quart are hereby notified that if they refuse or neglect to make application for license, and procure the same, within the time prescribed by law, and who continue to sell, will be promptly proceeded against as required by the provisions of the act of Assembly.

FURMAN SHEPPARD,
District Attorney.

CITY COMMISSIONERS' OFFICE. No. 212 S. FIFTH STREET,
PHILADELPHIA, Feb v5, 1871.)
The act of Assembly approved April 20, 1858, requires that all keepers of hotels, taverns, restaurants, and others sciling liquor by less measure than one quart, shall make application at this office for license in the month of March only. The law in this respect will be strictly enforced.

ALEXANDER MCCUEN,
THOMAS M, LOCKE,
JAMES BAIN,
City Commissioners.

PATENTS.

INITED STATES PATENT OFFICE WASPINGTON, D. C., Jan. 21, 1811.
On the petition of DANIELS, NIPPES, of Upper Merion Township, Pennsylvania, administrator of Albert S. Nippes, deceased, praying for the extension of a patent granted to the said Albert S. Nippes, on the 21st day of April, 1857, for an improvement in Arinding Saws.

on the 21st day of April, 1857, for an improvement in 6 rinding Saws:

It is ordered that the testimony in the case be closed on the 21st day of March next, that the time for illing arguments and the Examiner's report be limited to the 31st day of March next, and that said petition be brand on the 51st day of April next. Any person may oppose this extension. SAMUEL A. DUNCAN.

Acting Commissioner of Patents EASTON & MCMAHON.

SHIPPING AND COMMISSION MERCHANTS.
No. 2 COENTIES SLIP, New York.
No. 18 SOUTH WHARVES, Philadelphia,
No. 45 W. PRATT STREET, Baitmore.
We are prepared to ship every description of Preight to Philadelphia, New York. Wirnington, and intermediate points with promptness and despatch Canal Boats and Steam-togs furnished at the shortestable.