THE NATHAN MURDER.

Arrest of the Alleged Assassin---He is Brought to New York and Denies his Guilt---Particulars of his Arrest.

On the 14th instant, Frank Kipling, a young man, respectably dressed and of good manners, made his appearance in the Village of Schuylkill Haven, Pa., and took a room at the Schuylkill Hotel. He said he was from New York, and professed to be anxious to obtain employment on the Schuylkill Canal. He seemed to be moody and occasionally downcast. He was nervous and restless, and occasionally would rise and wander around the house at night, apparently without motive. John Eppihing, proprietor of the hotel, and James Iarelle, a cripple, boarding at the house, occasionally drew Kipling into conversation to gain some information relative to his past life and the cause of his disquiet. Kipling admitted that he was in trouble, and that he was fearful of arrest, but declined to tell the precise nature of his offense. John D. Martz, the village constable, and Henry Hoffman, captain of a canal boat, learning of these facts, also questioned Kipling.—Martz was of the opinion that Kipling was none other than the murderer of Mr. Nathan, and the energies of the men were then turned to trapping the suspected man into some admission that should criminate him or connect him in some way with the case. He was questioned by them separately and collectively, and it is alleged that in the course of his conversations with Iarelle, he made some very damaging revelations.—Among other things Kipling is said to have admitted: That he was within four feet of Nathan when he was hit; that he (Kipling) had the iron "dog" in his hand a short time before the murder was committed; that he knew where the "dog" was purchased; that Nathan dropped when he was hit the first blow, and he could at any time lay his hand on the murderer. He was urged to go to New York and lay this information before the authorities; but he refused, saying that if a certain party did not do the right thing he would "blow it" in a short time.

So convinced were the men that Kelling was the murderer for whom the $17,000 reward was offered, that Martz and Hoffman were deputed by the others to come on to this city and see the authorities relative to the matter. Instead of doing so, however, they called on a lawyer named Shay, having an office at No. 115 Broadway, and by him they were introduced to Judge Cardozo, from whom they learned that any one who gave such information as would lead to the arrest and conviction of the murderer would receive the reward. Hoffman saw Detective Farley and told him that he suspected a young man in his vicinity of being the murderer of Mr. Nathan, and that if he learned anything further relative to the murder he would "blow it" with the fact. Hoffman and Martz soon afterward returned home.

Soon after their return, Hoffman learned that Eipling, Martz, and Iarelle had concerted a plan to induce Kipling to go on a canal boat by promising him employment, and that on his arrival at New Brunswick he was to be arrested. Hoffman telegraphed to Detective Farley to meet him on arrival, on Thursday Farley started for Schuylkill Haven, arriving there on Friday evening. He was told by Hoffman that Kipling had gone down the canal, and on the following morning they started for the town of Tamaqua in pursuit. On coming up to him Farley said, "Hallo, Frank! don't you know me?" Kipling replied, that he did not. Farley replied, "Well, I know you, I am an officer, and want you to come with me." Kipling offered no resistance, and Farley at once started with him for this city. The news of the capture reached Philadelphia before the arrival of Farley and his prisoner, and a large crowd collected at the depot, and followed them to the office of the Chief of Police. There Farley and the prisoner were "interviewed" by the reporters of the Philadelphia press. The accounts which appeared in the Sunday journals of that city, and that were telegraphed on to this city and published in the New York papers yesterday, were very wide of the truth.

Leaving Philadelphia on the midnight train, Farley arrived in this city soon after 5 o'clock Yesterday morning, and proceeding with his prisoner to Police Headquarters, committed him to a cell. His conversations with the persons who had caused Kipling's arrest, and subsequently with the latter, had convinced Farley that there was nothing in the case, and while in Philadelphia he telegraphed to Superintendent Jourdan that he had a "Utica elephant" on his hands, referring to a demented individual in the Utica Asylum, who had imagined himself to be one of the Ocean Bank burglars, and had cost Farley a fruitless journey in consequence. Nevertheless, the authorities at Police Headquarters have shown considerable reticence about the matter. Superintendent Jourdan was confined to his house with illness, and those on duty professed to know nothing of the affair, or even denied that such a man had arrived or not. Detective Farley was not to be found, and it was not until last evening that the fun of secrecy was removed.

Early last evening a reporter of the *Tribune* visited Kipling in his cell. When questioned relative to the charge against him he laughed heartily, and declared that he knew nothing whatever about it. The sections of the press wire which had been in his possession had been stolen from him. Having that he had criminated himself in his conversations about the Nathan murder he declared to be sheer fabrications, made by them with the hope of ultimately sharing in the rewards offered for the murderer. He says that his father and brother compose the firm of Kipling & Son, importers of precious stones at No. 21 Maiden Lane, one of the oldest and best known houses in the street. The family reside at Roselle, N. J., and Frank lived with them up to the time of his departure in August. He says that on Saturday, August 13, he came to this city and took a room at the National Hotel, where he remained stayed, registering the right name. In the evening he went to Wallack's Theater, and afterward returned to the hotel. On the following evening he started for Schuylkill Haven, reaching there on the 15th. His reason for leaving home was that he had quarrelled with his wife. They had lived unhappily ever since their honeymoon, and he was now believed that they would be better apart. He had not informed his wife or his relatives of his intention to go away, and he was apprehensive that his wife, if she learned of his movements, would cause his arrest for abandonment. This was his reason for saying that he feared arrest. He declares in the most positive manner that he never committed the crime anything of the Nathan murder, and that in his conversation with his accusers he merely narrated the newspaper accounts, and they tortured them into a confession of his guilt. The letters found in his position were from his relatives, desiring him to return, and in one of them railroad tickets were inclosed. He had partially made up his mind to return, when the offer of employment on the canal induced him to remain. Naturally of a roving restless disposition, he would rather labor at the menial employment of a canal boatman than resume his position in the store of his father, or accept similar position elsewhere.

He says that he left his father's store early in July before the date of the murder of Mr. Nathan, which took place on Friday, July 29. He was not in this city from the time of leaving his father's store until the afternoon of August 16. During that time he was at home, or, if away for a short period, was accompanied by a relative or friends. He tells a very straightforward story, and should have no difficulty, if it is truthful, in accounting for his action and whereabouts on the night on which the murder was committed.

One statement of his is untrue, however. He says that when he came to this city on Aug. 13 he signed the register at the National Hotel. No such name appears on the register of the hotel on that or the succeeding day. He will probably undergo an official examination to-day, when the truth or falsity of many of his statements will be made manifest. *N. Y. Tribune.*

A Visit to Putnam's Wolf Den.

A correspondent of the Providence *Journal* who has been paying a visit to the famous cave from which the youthful Israel Putnam pulled the ferocious wolf of history, it is situated in the town of Pomfret, Ct. Eventually, says the correspondent, we reached the spot where we were to leave the carriage and approach the den on foot. This was determined by a gap in the fence, while the trees opposite bore marks of having been gnawed by innumerable impatient horses hitched here from time to time by visitors. A tolerably well-worn path thence led, for half a mile, through the rocky hill in whose rugged brow the famous den, ages gone by, was fashioned by the hand of nature. It is guarded by a giant oak, which may have stood there for centuries. In fact, the entire hillside is overgrown with scattering trees, bearing indications of great age, for the woodman's axe has not awakened the solitude of the spot within the memory of the oldest inhabitant.

The entrance to the cave presents a huge mass of rock surrounding two smaller rocks which form the sides. A slab some four inches in thickness has broken away from the roof and dropped down, but does not in the least obstruct the mouth of the cave, which is somewhat funnel-shaped.—Viewed from the exterior the inner entrance is now about eighteen or twenty inches square; and with a width of three feet, and a height of two, the cavern is said to extend into the hillside for thirty or forty feet. But the earth undoubtedly has been washing into its mouth for years, until at the present time there is nothing remarkably imposing in its appearance. The more fact that Putnam visited the spot under the peculiar circumstances that he did is the only source from which it could have derived more than a local celebrity. The curiosity of the public centres in the name and not the character of the cave.

North Carolina.

A former United States official, who has been in North Carolina since the commencement of the political campaign there, reports that affairs have settled down to a very quiet and peaceful State. But two companies of Kirk's troops are in commission, and consequently nothing has been heard of recent outrages. Soon after the election there was a very general disposition in the defeated party to make an appeal to Congress to upset the election and reconstruct the State, and a self-constituted committee was sent to Washington and farther North to confer with leading Republicans for that purpose. Time and the facts, however, have so far mollified them that the project has been very generally abandoned, and it is doubtful now if even a single contested Congressman elect will have his seat contested.

Sad Shooting Affair---A Man Wounds Two Women---Arrest of the Perpetrator of the Deed.

About 7 o'clock last evening the central portions of the city were greatly excited over the news of a shooting affair near the Stock Yards, a short distance above the Camp Curtin grounds. All kinds of stories were in circulation, and those of the most terrible character were credited. A dispatch was received early in the evening at the Mayor's office simply stating that two women had been shot by unknown parties, and asking for immediate aid. The chief of police and several assistants were at once sent to the place designated. On their arrival they found that two women named Annie White and Kate Casey had been shot by a man whose name was not then known. The particulars of the affair are about as follows as near as we could gather them:

Annie White and Kate Casey had been wandering about the locality for some time during the afternoon. About five o'clock they came in company with a man named James M'Carty, who at once entered into conversation with them. Shortly afterwards another man came along having a gun in his possession. He joined the party and soon became very careless with the gun, which was very heavily loaded, and wanted M'Carty to throw up his hat to be shot at. This the latter declined, but offered to shoot at the stranger's hat if he would throw it up. They could not agree; when the stranger wanted to shoot M'Carty's hat while he held it over his head, which offer, of course, was not accepted. This conduct soon disgusted the women and M'Carty, and they decided to leave the stranger, and commenced walking away.—M'Carty being between the females.—After they had got off a few paces the stranger called out that he was going to shoot at them; but they walked on, thinking that he was only trying to frighten them. Several boys came up about this time, and they called out to the party to dodge or they would be shot, as the stranger was aiming the gun at them. The women turned to see if such was the case, but M'Carty drew his head down as directed by the boys. The stranger fired and a large number of the shot struck the women, while M'Carty was not injured. Assistance was at once called for and the women were removed to the hotel at the stock yards, when a physician was sent for. Dr. Von Tagen happened to be the first met and was called upon for his services. On examination Annie White was found to have had one eye shot out and to have received several other wounds in the face and head, and Kate Casey received a number of the shot in the side of her neck and face. The injuries of the former are quite serious, but those of the latter are not considered dangerous. The women were left at the hotel near where the shooting occurred, as comfortable as possible under the circumstances. The shot taken from the wounds are No. 7.

After the man had fired the man ran away as fast as possible, followed a short distance by one of the boys, who, however, soon gave up the pursuit.

The police were active in endeavoring to discover the whereabouts of the perpetrator of the deed, and who it was believed was a barber of this city. In the evening, about eight o'clock, officers Best and Davidson and David Deitrich on Third street, and without having any suspicion of his being the guilty party, commenced interrogating him as to what barber was on gunning yesterday, when he replied that he was, and, upon further questioning, stated that he started with his gun about nine o'clock yesterday morning; that in returning he met two women crossing the canal bridge near the stock yards; said he had with him No. 7 shot; saw a squirrel on a tree, and shot at it; two boys came up afterwards and said he had shot two women; paid no attention, as he did not believe he had not drunk any liquor during the day until after he returned home. Dietrich was taken in charge by the policemen and at the Mayor's office made substantially the same statement, and was committed to prison for a further hearing to-morrow morning. The prisoner is well known in this community, and is regarded as a quiet and well-behaved young man. He is about nineteen years of age. His conduct at the Mayor's office was anything but that of a person who could deliberately shoot a human being. It is to be hoped that his account of the affair is correct. *Harrisburg Patriot.*

Congressman Jenckes' Legislative Blunder.

Congressman Jenckes' remarkable legislative blunder is still the subject of much discussion among editors here. That it is a blunder of the most egregious kind is now admitted on all sides, though it is considered that no great damage can grow out of it, for the reason that the authorities and courts would most likely look more to the intention of the law and law makers than to the literal and rigid construction of its language. The revolution would be too tremendous should the rigid application of the law, even without any interpretation, be applied. It would vitiate three-fourths of the executive acts since the adjournment of Congress and declare about one-fourth of the population illegitimate *de facto* having no *de jure* existence. The more the famous law revising the Patent and Copy-right laws is examined the more numerous, strange and comical are the provisions found to be. It seems that in the way Mr. Jenckes made the mistake is this: The Commissioners who made the revision of the laws in question prefaced their report with a list of acts cited in the report, parts of which were to be repealed; but for some reason they were not indicted, and Mr Jenckes, in hurriedly preparing the bill for presentation to Congress, lacked on the list of acts cited to the last section of the bill, providing for a repealing clause, which in one comprehensive sentence wiped them all out of the statute book. It now appears that one of these repealed acts, that of March 3, 1849, provided for the establishment of the Interior Department, and the transfer of the Patent Office from the State Department to the Interior.—Therefore, if Jenckes' law stands literally, as it now stands, and has been, in point of fact, a Cabinet officer since the 8th of July last, when Jenckes' legislative monstrosity was approved, the Interior Department having that day been abolished. By the same law, the office of commissioner of customs was wiped out, and a whole batch of officials now discharging important duties are *functus officio*. In fact, the acts repealed thus blunderingly would play the deuce with the whole executive branch of the government if the strict rule of construction be enforced, as in the case of unexpended balances. Your correspondent, in conversation with several prominent officials to-day, and also with Mr. Caleb Cushing, was informed that, though a great legislative blunder had been committed, nevertheless it was of no serious nature to admit of literal construction. The authorities and the courts to give consistency to the law would look chiefly to the intent and construe it in harmony with the provisions, regulating all parts in evident and absurd conflict. Probably in the whole history of legislation there never has been such a curious blunder committed before.

A Professor in Pennsylvania College.

Mr. Samuel P. Sadler, a son of Rev. Dr. Sadler, of Lutherville, Md., has been unanimously elected Professor of Physical Science in Pennsylvania College at Gettysburg. He is represented to be a young man of much promise in the department of Physical Science. The *Lutheran Observer* says:

"He graduated at Pennsylvania College with the class of 1867, and since then has been assiduously prosecuting his studies with a view to making teaching his life-work. Last fall he graduated at Harvard College, taking the highest honors in the scientific department, receiving his degree on a thesis which commanded special attention, and subsequently appeared in Silliman's Journal. He then went to Europe, and is now further prosecuting his studies at the University of Gottingen. As the election, we believe, has generally been closed in consequence of the war with France, it is probable that Mr. Sadler will return this fall and enter on his new duties at Pennsylvania College next session."

The Grand Sire of the Grand Lodge of the United States.

Frederic D. Stuart, who was yesterday elected by the Grand Lodge of the United States of Independent Order of Odd Fellows, in session in Baltimore, their presiding grand officer for the ensuing year, is well known at Washington, where he has resided for many years. The *Star* says:

"He is of Scotch parentage, born July 12, 1814, in the town of Poughkeepsie, in the State of New York, and in 1835 he joined the United States ship Peacock, attached to the South Sea Exploring Expedition, under far-famed Wilkes, and served four years at sea in that squadron. In 1854 he was appointed by the gauger to the North Pacific Expedition, under Commodore Ringgold, and was employed in that service until the latter part of 1854, returning homeward by the way of Panama.

"In 1862 he voluntarily entered the naval service as a master, and served in the James river and Potomac flotilla, in the West Indies and in the blockading squadron off Wilmington, N. C. During the war he participated in the capture of several prizes. He commanded the steamer Fuschia, for a time on the Potomac, and afterward commanded the steamer Calypso, off Wilmington, where he captured the Herald and Lady Sterling, the latter one of the most valuable prizes taken during the war. He was subsequently promoted to a lieutenancy and commanded the steamer Emma Henry, and was for a time stationed at the Washington navy yard. During the intervals between 1842, when he returned from sea, and 1852, and between 1855 and 1862, he was engaged in the preparation of the results of the United States Exploring Expedition, constructing the charts, &c.

"Since 1844 Mr. Stuart has been a leading member of the order of Odd Fellows in the District of Columbia, and has filled many important positions in the order.

The Odd Fellows.

In the Grand Lodge of Odd Fellows, on Saturday, it was resolved to give $12,000 toward establishing the Order in Germany. It was decided that the wife of a suspended member cannot hold membership in a Rebekah lodge after his suspension; that unmarried daughters of Odd Fellows shall not be admitted to the privileges of Rebekah; and that the not authorizing Rebekah degree lodges be continued. The decision regarding the appeal case of Rucker, of Illinois, was approved in regard to the prosecution, but the query as to admitting a man with a chronic disease was not adopted.—Adjourned *sine die*. The appointed Grand Officers are: Grand Chaplain, Rev. J. W. Venable; Marshal, S. W. Cayce; Guardian, James Smith; Messenger, T. E. Chamberlain.

LATEST NEWS BY TELEGRAPH

The Latest News from Europe.

NEW YORK, Sept. 27.—[Special cable to the *Herald*.]—MARSEILLES, Sept. 26.—Garibaldians to the number of five hundred have arisen in favor of a Republic, and marched amidst the greatest enthusiasm of Marseilles citizens to the seat of Government at Tours.

BERLIN, Sept. 27.—*Herald's* Special.—A report is current in this city in well informed circles, that the Emperor Napoleon has revoked the decree issued on the surrender of Sedan, for the revocation of the decree creating a Regency. As Emperor, he has, therefore, sent an Envoy to Metz, to consult Marshal Bazaine in regard to the terms of peace. This confirms the statement by Bazaine, that he should only treat with Napoleon in reference to peace negotiations.

LONDON, Sept. 27.—Marshal Bazaine, reputiating the Republic, demands the orders of the Emperor or Empress to surrender Metz.

FERRIERES, France, Sept. 27.—King William apparently intends retaining his headquarters here. He has made every preparation for a long stay, having erected telegraph lines, etc.

BERLIN, Sept. 27.—A breach, broad enough to warrant an assault, has been made at Strasbourg.

The North German *Gazette* the official journal of this city to-day, says, whatever may be the German plans about France, restoration of the Bonapartes is not among them.

TOURS, Sept. 26.—The Prefect of the Department of the Nordle, under date of Lille, September 26, writes to the Minister of the Interior here, as follows:

The following news has been received here by a carrier pigeon from Paris, dated Friday, September 23: The division of General Maudhoy, yesterday attacked the heights at Ville Juif, on the South of Paris, which were occupied by the Prussians.—The battle began at 3 o'clock in the morning. After sustaining a sharp Prussian fire for some hours, our troops captured the redoubts of Moulin de Cachen, Ville Juif and Hautes Bayveres. We occupy them now. The Garde Mobile behaved well. The enemy's loss was great. The same day a considerable force of French made a reconnoissance and drove the enemy from the village of Drancy. The same day Gen. Ballanere, commander at St. Denis, attacked the village of Pierre Fitte, about a mile north of St. Denis, which the Prussians had occupied in considerable force, and the French troops returned to St. Denis unmolested.

LONDON, Sept. 27.—All strangers are arrested at Orleans and Tours.

Gen. Trochu pronounces siege penalties against cowardice, pillage, desertion and other misdoerlike conduct.

The port of Havre has been closed, now that the French fleet has been withdrawn from the Baltic.

BRUSSELS, Sept. 27.—The Independence *Belge* of this city notes the irreconcilable contradictions in the war news, and news about the peace overtures.

LONDON, Sept. 27—1230 P. M.—The market for all securities continue steady. Consols 91¾ for money; 92 for account. U. S. Five-Twenty Bonds, of 1862, 90½@90¾.

LONDON, September 27.—Bismarck's repudiation of the demand for Fort Dumont Vallerien has been promptly met by a refurnation of the demand, signed by the Minister of the Provisional Government.

The branch bank of France, located at Havre, has stopped payment.

The Times, of this city, in repelling the charge that the bombardment of Strasbourg was carried on while the city was crowded with women and children, says Count Erich, the French commander, has persisted in declining to allow noncombatants to leave.

Railroad Completion.

DENVER, Col., Sept. 26.—The completion of the Colorado Central Railroad from Denver to Golden City was celebrated at the latter place to-day with imposing ceremonies. A gold spike, presented by Gilpin county, and a silver spike, by Clear county, were driven. Between 2000 and 4000 people from Denver were present. A free banquet was given by the citizens of Golden City, after which dancing was opened with, &c., closing with a dance at night. During the proceedings Col. Carter, President of the road, was presented with a gold watch.

New Police Board.

ST. LOUIS, Sept. 26.—The new police commissioners assumed control of the force yesterday afternoon and organized by electing S. M. Randolph Vice President. The resignations of the chief and all the captains and sergeants and policemen which had been tendered were accepted, and Sergeant Burgess was elected temporary chief. It is not known that the entire new board will be, and there seems to be no indication that a general removal of policemen will be made.

From Cheyenne.

CHEYENNE, Sept. 26.—A letter from Fort Laramie, says that representatives of the Cheyenne, Minneconjon and Ogallalla tribes of Indians are now at that point to receive their presents. Red Cloud is expected to-morrow.

The general ticket and freight agents excursion, passed east to-night, all well.

The fire here last night was not as destructive at first reported. It is now thought $100,000 will cover the loss.

Losses of Freight at Railroad Depots.

CHICAGO, Sept. 27.—The continuous and large losses of freight at the railroad depots have at last been traced to the operations of a gang of men who have boarded trains, and with keys and assistant accomplices, have secured from the freight cars worth of merchandize in the past two years. No arrests are mentioned.

Disgraceful Conduct of Soldiers.

SALT LAKE, Sept. 26.—On Thursday night of last week a party of about twenty soldiers from Rawlins, near Provo City, called down into the town, got drunk, and behaved in a very disgraceful manner. They broke open several stores, arrested and abused a number of citizens, and attempted to set fire to the church. This infamous conduct was without provocation.

From San Francisco.

SAN FRANCISCO, Sept. 25.—To-day being the Jewish new-year, nearly all the business houses of that class of resident of this city were closed.

The work on the Sutro Tunnel is now being carried on in soft rock at a distance of 1582 feet.

Important Internal Revenue Decision --The Tax on Interest or Coupons.

The following letter from the acting Commissioner of Internal Revenue, addressed to an assessor in Boston, is of general interest:

Office of Internal Revenue, Washington, Sept. 7, 1870.—Sir: Your letter of the 1st instant, respecting the assessment and collection of the tax imposed upon dividends by section 15 of the act of July 14, 1870, was received on the 5th.

It is enacted in said section "that there shall be levied and collected, *for and during* the year 1871, a tax of two and one-half per centum on the amount of all interest or coupons paid on bonds or other evidences of debt issued and payable one year or more years after date, by any of the corporations in this section hereinafter enumerated, and on the amount of all dividends of earnings, income or gains *hereinafter declared* by any banks, trust company, savings institution, insurance company, railroad company, canal company, turnpike company, canal navigation company and slack-water company, however organized and whenever the tax shall be payable, and to whatsoever persons the same may be due, including non-residents, whether citizens or aliens, and on all undivided profits of any such corporation which have accrued and been added to any surplus, contingent or other fund; and every such corporation, having paid the tax as aforesaid, is hereby authorized to deduct and withhold from any person owning such part of interest, coupons and dividends, an amount equal to the tax of two and one-half per centum on the same."

You will notice that by the terms of the section the tax upon the *interest and coupons* paid upon bonds or other evidences of debt issued by the companies, corporations, etc., therein enumerated, is to be levied "*for and during* the year 1871," but the tax upon the *dividends of earnings* of said companies, &c., is also to be levied and collected "*during* the year 1871," but is to be levied upon all dividends *declared after the passage of the act.*

It is therefore ruled that no tax is to be withheld from interest or coupons which fall due during the last five months of the present calendar year, but that they are to be returned, like interest from other sources, in the next annual income returns of the parties receiving them.

It is also held that although a tax of two and one-half per centum is imposed upon dividends declared by said companies, corporations, etc., on and after August 1, 1870, it is to be "levied and collected" "*during* the year 1871." It is not necessary to decide at present at what time in 1871 the tax upon these dividends of the last five months of 1870 are to be levied. Further legislation may perhaps be required upon that point.

I shall cause this letter to be published in the Internal Revenue Record, for the information and guidance of officers of this bureau. J. W. DOUGLASS,

Acting Commissioner.

Great Democratic Gains in the Maine Elections.

[From the Portland Argus, 19th.]

The whole number of votes cast in 399 towns this year are 90,378, of which General Roberts has 41,068 and Perham has 49,170. Perham's majority 8,102. In the same towns last year the Republican majority was 16,241, showing a net loss of 8,139. The towns to be heard from will further reduce the Republican majority, so that *the Democrats will make a net gain of about ten thousand votes.* Truly, a good day's work for the Democracy. Let other States do as well in proportion and we shall have a reformation in the public affairs of this country.

Collision of Steamers on the Amazon River---130 Lives Lost.

NEW YORK, Sept. 21.—The steamer Merrimac which arrived yesterday from Rio de Janeiro, brings the details of a dreadful calamity. Two steamers, the Puris and Arary, collided on the Amazon river on the night of the 7th of July. The former boat was sunk and one hundred and thirty lives lost. The pilots of both boats are said to have been intoxicated.

Local Intelligence.

Court Proceedings.

ON Thursday last Chas. Cleggett, through A. C. Reinoehl, Esq., his counsel, presented the following petition:

To the Honorable the Judges of the Court of Common Pleas for the county of Lancaster:

The petition of Charles Cleggett, colored voter, over the age of 22, of Columbia borough, said county, humbly showeth:

That under the 15th amendment to the Constitution of the United States he is a legally qualified voter; and whereas the collector of the borough tax of Columbia, S. B. Clepper, refuses to receive and receipt for said tax from myself for the reason that W. Hayes Grier, the Borough Assessor, refuses to assess all colored men but freeholders (see Sec. 19, P. L., 1866, p. 927, as to voters). Your petitioner verily believes that there are more than one hundred colored in said borough entitled to vote for borough officers, who will be deprived of it unless your Honors interfere; your petitioner therefore prays that a *mandamus* may be issued to the said S. B. Clepper, Tax Collector, and W. Hayes Grier, Assessor of the borough of Columbia, and the Town Council, and your petitioner will ever pray.

Respectfully,

CHAS. CLEGGETT.

The court thereupon granted an alternate *mandamus* and rule to show cause why a *mandamus* should not issue, returnable on Monday, Sept. 26, 1870, at 9 o'clock A. M.

The parties appeared in court at the hour named, Messrs. Dickey and Reinoehl as counsel for the petitioner, A. J. Kauffman, Esq., counsel for Mr. Clepper and H. M. North, Esq., for the Town Council and Mr. Greer.

Mr. Kauffman presented the following answer on part of S. B. Clepper, collector of Borough tax.

In the Court of Common Pleas of Lancaster county, the President and members of the Town Council of the Borough of Columbia and W. H. Grier and S. B. Clepper, Collector.

In the matter of the petition of Charles Cleggett for a mandamus, to issue to compel the said S. B. Clepper to accept his borough tax.

And now, Sept. 26, 1870, the said S. B. Clepper replies: That he was appointed by the Town Council of the borough of Columbia Collector of Borough Taxes on or about the 14th day of June, 1870; that he gave his bond with security for the performance of his duty in accordance with law and instructions he received from said Town Council; that he was instructed by said Town Council to collect all taxes upon the duplicate furnished by them, and take no taxes from any one whose name is not upon said duplicate; that the name of the said Chas. Cleggett was not upon said duplicate, and your deponent has no authority to place his or any name upon said duplicate. Your deponent is ready and willing to take the tax from the said Chas. Cleggett when directed so by your Honorable Court or the Town Council of Columbia borough, or when his name is placed upon the duplicate in my possession by proper authority. Your deponent is ready to obey any and all orders of your Honorable Court, and to take any taxes offered by any persons whom your Honors say he shall take.

S. B. CLEPPER.

Mr. North presented the following answer on part of the Town Council:

The Borough of Columbia was incorporated by an act of Assembly entitled "An act to incorporate the Borough of Columbia," approved April 16th, 1841, (P. L. 224).

That by section 10, article 23, it is provided that they (meaning the Chief Burgess and Town Council in whom the corporation authority is vested) shall have the sole power "to lay and collect *annually* for Borough purposes any tax not exceeding one cent on the dollar on the valuation assessed for county purposes, as now is or may hereafter be fixed by the laws of this Commonwealth for county rates and levies shall be taxable after the same manner for borough purposes," &c.

By section 11, article 8, it is provided that they, the Borough Council, (see. 11) shall appoint a time and place of which due notice shall be given, for hearing and hearing of appeals in relation to the assessment of taxes, by such corporate officers, &c. By section 13, article 2, it is provided that the Chief Burgess shall issue his warrant for the collection of assessments, and command security, &c., from the collector, &c.

By section 19 it is provided that every person entitled to vote for members of the General Assembly, having resided in the Borough one year immediately preceding the election, and within one year paid a Borough tax, shall be entitled to vote at the Borough election, &c.

By section 1, article 1, it is made the duty of the Borough Council, "to meet, statedly, at least once month."

That the said Borough Council assessed, at their stated meeting in April 1870, (the third Friday of the month) a tax for the year for 1870 and then assessed all persons, white and black, and property then known to them as liable to assessment for Borough purposes; that subsequently thereto they met and heard and passed upon the appeals thereof and held the proper appeal; that they believe their duties as to assessments then ceased. That afterwards the Chief Burgess issued his warrant to a collector and took from him a bond for the taxes placed in his hands for collection.

That the next stated meeting of said Council will be held the third Friday of October, at which time appeals will have been called or provided for, and the charter does not make any provision for calling any special meeting. That Charles Cleggett resides in Columbia borough, and has resided for a considerable time, and is familiar with the proceedings, and with the meetings of said council, and know of the meetings thereof statedly each month.—He has never been assessed nor taxed as said Town Council to be assessed, and the said Council is willing and ready and always has been, to assess him or any one else resident in said Borough upon application at any meeting of said Council.

The said Cleggett's petition is also defective, and does not state that he had resided in said borough for more than one year prior to the next election, or that he is entitled to vote for members of the General Assembly; and these and all objections are made part of their answer.

The defendants prayed to be dismissed, with costs, &c. ROBERT FRANKS,

President Town Council, and on behalf of Town Council.

Mr. Dickey for the petitioner argued that the answers returned were insufficient, and asked that a rule might be put upon the stand to answer certain interrogatories. The Court directed that the interrogatories should be reduced to writing and filed within five minutes, and ordered the defendants to answer them in Court at 2½ o'clock P. M., to which time Court adjourned.

On re-assembling the following interrogatories to Mr. Grier and the answers annexed were read:

Q.—When did you make the assessment, and when the duplicate of county assessment for borough purposes, and from what sources did you get it?

A.—I made a duplicate in May or June from the county assessment made by John Eddy, for 1870, furnished me by the clerk of the county commissioners.

Q.—Whether any person has applied to you to be assessed for borough purposes, and whether you have refused to assess such person or persons since making out duplicate?

A.—No one applied to me to be assessed for borough purposes after making out the duplicate; nor did I refuse to assess any one. Last Saturday week a man by name of Brown asked me when they should drop in and be assessed. I answered that I would inform him after the Court would decide the case on Monday. He never spoke to me before or since.

Q.—Has John Brown, a qualified voter, applied to you for assessment, and have you assessed him or refused him?

A.—Answered above.

Q.—Was the duplicate you made, made out of book marked "extra assessment of 1869, J. C. Bucher, assessor"? Did you make any changes from the same and if so what changes?

A.—I was not made from that book but from the assessment book made by John Eddy for 1870. He is assessor of county taxes for 1870.

Seventeen interrogatories addressed to Robt. Crane, President of Town Council, and to John Eddy, the County Assessor, and their answers thereto were read. Also interrogatories to Cleggett, the petitioner, to one of which he answered that he had never made personal application to Mr. Grier to be assessed.

After argument by Messrs. North and Dickey, Judge Hayes said he had no doubt whatever that the name of the petitioner, as well as all others similarly situated, should be added to the assessment list; but as the petitioner had not made application to have his name added, and had not been refused, the petition for a mandamus must be dismissed, with the petitioner for costs.

Judge Long concurred that the name of every man placed upon the extra assessment should be placed upon the borough list; but assessors could not be held as criminals so long as no application for that purpose had been made. He supposed the present difficulty had all been occasioned by the recent law changing the time of holding elections, and by the new class of voters recently enfranchised, but similar difficulties would not be likely to occur.

In answer to a question the court said that application for borough assessment by the petitioner and all others similarly situated, should be made to W. Hayes Grier; and that the assessment for borough purposes should be made from the list furnished by the County Commissioners.

Mr. North asked what should be done with a man who came into the borough near the end of the year, and was assessed but did not want to vote or pay borough taxes. The court replied that he could be compelled to pay taxes for the entire year.

The petition was then dismissed with petitioner for costs, and court adjourned.

BECOMING SERVANTS TO NEGROES.—A correspondent from Bart post office informs us that certain Republican farmers of that section drove their wagons full of negroes to the negro mass meeting at Penningtonville. These servants of the inferior race were decked out with wreaths after the style which is common at other political processions among white people. Every one to their tastes, as the old woman said when she kissed the cow.

HARD TO BEAT.—Mr. S. B. Kendig, of East Lampeter township, a few days ago, cut 8 acres of corn, made the bands and tied it in 25 hours. Immediately afterwards he cut and tied 10 acres in 3 days.

A NEW CATHOLIC CHURCH IN MARIETTA.—The want of a Catholic Church at Marietta has long been felt. For years the Catholic families of that place have been compelled to attend worship in Columbia, being thus greatly inconvenienced and sometimes deprived of religious privileges. It was left for Rev. J. J. Kussel, the pastor of the Columbia charge, to supply the want so long felt. The task set before him was no easy one, there being but fifty Catholic families in the borough of Marietta, and most of them being in very moderate circumstances. Relying upon the liberal custom which exists among Catholic congregations of assisting each other, Father Russel resolved to make a vigorous effort to build a suitable church. From the inception of the plan he has been indefatigable in his efforts, and has given to the work in all its departments his personal supervision. The foundation, now completed, is the most substantial piece of work ever seen in that vicinity, being heavier and better calculated to endure than those of the furnaces in the neighborhood. The corner stone was laid on the 4th of November, 1869, by Right Reverend J. F. Shannahan, Bishop of Harrisburg, a few days before he left for Rome. The name of the church is St. Mary's of the Presentation. It is located within the boundaries of the borough of Marietta, on the corner of Pine and Market streets, fronting on Market street 46 feet and extending in depth 83 feet, with a reserve of 66 feet for stairs accommodation. The dimensions of the basement, which will be used for Sabbath School purposes, are, front wall 11 feet in height and sides wall 18 feet to the church story. The foundation walls average 6 feet in depth and 3 feet 3 inches in width. The stone work above the foundation is 2 feet wide and 4 feet high to a sandstone water table course, which is an improvement, being 8 inches high all round, and the gables, the level joining where the brick work commences, thus giving a fall for the water and rendering the walls secure from dampness and other like effects. The location is on the river side of the borough. The grounds to the front will be graded and terraced, so as to make an easy entrance from the street.

The tower, fronting on Market street and projecting 5 feet, will be 17 feet square and 90 feet high. The church walls are 30 feet high; to the ridge of the roof 58 feet. The slated portion of the spire will be 70 feet high, and the entire height of spire will be 160 feet; this, however, will not be completed under the present contract, but reserved for the future. The elevation of the ceiling in the church, which is to be circular, is 32 feet. The principal rafters are exposed, ribbed and perceptible to sight, sprung from corbels. The high altar will be elaborate in Gothic details, on either side of which will be the sacristies, white in front of them will be seats for about 150 persons; the organ loft and choir gallery are to be in the rear over the front entrance.

The style of architecture this new church is Early English Gothic, making a plain and handsome edifice. The materials out of which the walls are constructed consist of a species of limestone, sandstone and brick, the front being entirely made of pressed brick. The bricks are furnished by S. H. Purple, of Columbia, at an expense of 75 cents per 1,000 over and above the price of the Maytown bricks, as they are of a tougher clay and better manufacture. The lime used is known as Bird's Point, which is the best quality of that article, and is brought from below Lancaster city.

There will be capacity in the church story for seating 650 persons; about 100 will be in the gallery. All will be divided into three aisles and four tiers of pews, while the sanctuary will be 18 feet deep. The work on this church began on the 10th of May, 1869, and it is now roofed in and ready for the carpenter to lay and collect *annually* for Borough purposes any tax not exceeding one cent on the dollar on the valuation assessed for county purposes, as now is or may hereafter be fixed by the laws of this Commonwealth for county rates and levies shall be taxable after the same manner for borough purposes," &c.

By section 11, article 8, it is provided that they, the Borough Council, (sec. 11) shall appoint a time and place of which due notice shall be given, for hearing and hearing of appeals in relation to the assessment of taxes, by such corporate officers, &c. By section 13, article 2, it is provided that the Chief Burgess shall issue his warrant for the collection of assessments, and command security, &c., from the collector, &c.

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