

## NEW SERIES--VOL 9. NO 188.

**ASSIGNEES' SALE.**  
Will be sold at Auction, at 11 o'clock  
FRIDAY, 20TH INST., at the Artisanal Bazaar,  
the  
**BOOKS, PAPERS,  
and LIFE POLICIES**  
belonging to the estate of W. W. Bran-  
bankrupt.  
S. H. FENOX,  
J. W. POWELL,  
Assignees

4th Division No. 24, James E. Gorton  
vs. Solomon McCall. Appeal from  
the Circuit Court of Bullock county.  
PETERS, C. J.

On appeal from a judgment of the Circuit Court of Bullock county, rendered in a case brought to recover back money allegedly owed to have been paid under protest for taxes, penalties and fees improperly collected by the Tax-Collector. The evidence offered on the trial shows all set out in the bill of exceptions. In this there is no seeming contradiction or conflict. It is the equivalent to a case agreed. On this basis made the Court charged the Jury. "That if they believed the evidence they must and for the plaintiff amount received by the defendant."

or give him authority to depart from the requirements of the Revenue Law under which he is so sworn.

No double taxes or forfeitures imposed by the assessor, and collected by the Tax-Collector except strict conformity with the law. Such laws are penal and must be strictly construed. The language of the statute is:

SEC. 35. BE IT ENACTED, That no person shall be allowed to procure, from any one or more persons, the payment of a subsequent first day of June, the assessor shall ascertain from inquiry or otherwise, the value, the property and other items taxable, and upon which such person has been assessed, and the amount of the information and judgment, and assess a double tax upon the same." [Pamphlet Act 1893, p. 310, Sec. 35.] The law does not show that any such steps were taken to fix the tax.

Under the above prescribed law. Nor does it show, that any double tax was levied, but only that lands in controversy were assessed and entered on the assessor's list of assessments to be paid.

Notice or notice should be given to taxpayer as required, by section 31 and the act, before he is in default and he to pay double taxes. In this case was not done. [Act Sec. 34; 35, Smith v. State 48 Ala., 343.] But

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**GAGE SALE.**  
 and by virtue of mortgages executed and assigned by Henry A. Key and his wife, P. Key, and recorded in Books 158 and 159, pages 1006 and 681, and 105 to 1056. Mortgages, in the office of the Probate of Macon county, we will sell, for Cash, on  
**THURSDAY DAY OF MARCH, 1874,**  
 between the legal hours of sale, the described property, to wit: six very good order also 16 all in the S. E. 1/4 of Section 10, all in Twp. Range 15, situated near Macon, Ga.  
 J. H. BETHMAN, DEPT. A. O.  
 Sheriff, Feb. 11, 1874.

Advertiser and Mail. LOCAL INTELLIGENCE.

Montgomery, Ala., Saturday, February 23, 1874.

METEOROLOGICAL REPORT.

WAR DEPARTMENT. OFFICE CHIEF SIGNAL OFFICER, DIV. OF TELEGRAMS AND REPORTS FOR THE BENEFIT OF COMMERCE AND AGRICULTURE.

Table with 2 columns: Time and Weather. Rows include 7 A.M., 10 A.M., 1 P.M., 4 P.M., 7 P.M., and Night. Weather conditions: Partly Cloudy, Fair, Clear, etc.

Barometer corrected for temperature and elevation. Official: CARVALHO, Observer.

OFFICIAL RAILROAD TIME CARD.

Table with 2 columns: Direction and Time. Rows include various routes like Montgomery to Mobile, Montgomery to New Orleans, etc., with corresponding times.

TRISWORTH SCOTT, & Co., have just received an elegant and large assortment of goods for custom work for Spring and Summer wear.

ROWLETT AND LABATT'S Restaurant in Eufaula, is daily receiving a large share of the travel to that place.

The barber shop and hair dressing establishment of the late Henry Hines will be carried on as heretofore at the same place.

The tables of the Opelika House are now abundantly supplied, and the convenience of the house to the trains and travelers is easy means of getting excellent meals.

Metallic and Wood Burial Caskets and cases always on hand. Orders promptly filled.

POWELL, PRICKETT & CO., 5, 7, 8 and 10 Perry Street, Montgomery, Ala. (Successors to Jno. Powell & Co.)

NOW IS THE TIME TO MAKE A NEST WITH YOUR MONEY.

BARON DUST DEPOSIT—Indicates kidney complaint. Check it at once.

There are some railroad rivalries on foot in Georgia, which may possibly throw a large amount of freight carrying over the S. & N. & Western & M. & E. Roads.

Formerly all Western freights at Columbus were received via Atlanta. The completion of the South and North Alabama Railroad has changed the route.

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If you want good segars go to B. W. Young, will sell, at auction next Monday, twenty head of splendid mules and horses.

There will be a sale of 2,000 bales of cotton, at auction in Mobile next Thursday. Read the advertisement.

Two sorrel colts have been taken to the Exchange Stables, which the owner can secure by calling and paying expenses.

It is said that the new schedule which goes into effect to-morrow, will save several hours time between New Orleans and New York.

The Greenville Advocate says the farmers of Butler are planting more sugar cane this year than ever before.

The Shelby (Ala.) Guide reports that a farmer in that county, who has tried the remedy, says salt water will destroy the cabbage worm and the striped cabbage bug.

Col. Offutt of the News and Music Depot, (who "didn't get him") treated the compositors of the Advertiser's office to oranges yesterday.

A law has been enacted in North Carolina that all commercial fertilizers shall bear the name and address of the manufacturer or seller, together with a true analysis of the article.

Dr. L. F. W. Andrews, a Universalist Minister, and well known in Alabama and Georgia, was in the city yesterday.

There was quite an affecting scene in the Supreme Court-room yesterday, and perhaps for the first time in Alabama, ladies were present during the sitting.

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Peach blooms are reported in all parts of the State, and if frost does not interfere a good fruit crop is in prospect.

The investigating Court in Atlanta committed Gaines Chisolm to jail for the murder of Penn Bedell. Chisolm confessed on the stand that he did the shooting, believing that his own life was in danger.

The amount of oats and wheat sown in Montgomery county this season is greater than for any three seasons combined since the war.

The Opelika Observer says that 40,000 bushels of oats for seed have been sold at that place.

The constitutionality of the city ordinance, requiring five hundred dollars by way of license fee, from persons selling within the corporate limits, in any store house, stall, or other place without the market house, fresh meat and vegetables other than onions and potatoes, was discussed at length before the Mayor yesterday.

The principles involved are of the highest importance, and we are glad to learn that the Mayor treats the case with the gravity due to one of so much interest to both the dealer and customer, as well as to the city itself.

Mr. R. H. Witsworth, of the firm of Witsworth, Scott & Co., of this city, accompanied by Mrs. T., arrived from New York yesterday.

The Head Notes of Decisions of the Supreme Court, rendered at the present term, will be ready for delivery in a day or two after adjournment.

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BY TELEGRAPH.

Reported by the Associated Press for the Montgomery Daily Advertiser.

WASHINGTON, Feb. 27. Senate.—The Centennial bill and liquor traffic occupied the day.

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COMMERCIAL.

OFFICE. MONTGOMERY DAILY ADVERTISER, MONTGOMERY, ALA., Feb. 27, 1874.

1334 cents; Strict Good Ordinary 1324 cents; Low Middlings 1261 1/2 cents; Middlings 124 1/2 cents. Market firm.

Montgomery Weekly Statement. Stock on hand Sept. 1st, 1873, 1,439. Rec'd previously, 2,119-31,793. Rec'd previously, 81,565.

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PROVISIONS.

Philadelphia. Net receipts 102 bales, gross 5474. Weekly net receipts 2,933 bales, gross 5474.

Louisville Market. Flour quiet and unchanged. Corn, white and mixed 72 1/2 cts. Pork \$15. Lard, tallow 22 1/2 cts.

Cincinnati Market. Flour in good demand, unchanged. Corn, white and mixed 72 1/2 cts. Pork \$15. Lard, tallow 22 1/2 cts.

St. Louis Market. Flour in good demand, unchanged. Corn, white and mixed 72 1/2 cts. Pork \$15. Lard, tallow 22 1/2 cts.

Norfolk, Virginia. A MASONIC GRAND GIFT CONCERT. 10,000 PRIZES TO BE GIVEN AWAY.

AMOUNTING TO \$250,000, ALL IN CURRENCY. THIS enterprise is conducted by the MASONIC RELIEF ASSOCIATION OF NORFOLK, VA.

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LAWYER'S NOTICE.

JNO. GINDRAT WINTER, Attorney at Law, Office in building corner of Market and Court streets, room formerly occupied by W. D. Telegraph Company.

RICE, JONES & WILEY. ATTORNEYS AT LAW. NO. 16 PERRY STREET, MONTGOMERY, ALABAMA.

OFFICE HOURS OF SAM'L F. RICE, from 9 o'clock, A. M., except during sessions of Court, at January 1, 1874.

WILLIAM P. CHILTON, Attorney and Counsellor at Law, MONTGOMERY, ALA.

OFFICE—Same formerly occupied by Whitfield, Cullum & Co., No. 21 Market street, Montgomery, Ala.

J. JUDGE. J. T. HOLZCLAW. JUDGE & HOLZCLAW. CONTINUE TO PRACTICE LAW in Partnership, in Montgomery, Ala.

OFFICE—Same formerly occupied by Whitfield, Cullum & Co., No. 21 Market street, Montgomery, Ala.

ELMORE & CUNTER, Attorneys at Law, MONTGOMERY, ALABAMA.

