The New-Orleans Bee.

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OFFICIAL PAPER OF GENERAL COUNCIL AND FIRST MUNICIPALITY.—NEW-ORLEANS, TUESDAY MORNING, DECEMBER 19, 1848.

MAGNE & WEISSE, Proprietors,
No. 83 CHARTRES STREET.

TERMS OF THE BEE.

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The New-Orleans Daily Bee.

Tuesday Morning, December 19, 1848.

Gen. Taylor and the Slavery Question.

The following letter, effectually settles the story told by the Washington letter-writers in reference to Gen. TAYLOR's reported language on the subject of slavery. The editors of the Natchez *Courier* state that it was handed to them for publication by Col. R. L. CLAIBORNE, in order that the misconstruction put upon his hastily written letter to Mr. Brown, of the 15th ult., may be done away with as speedily as possible. It is proper to remark, in this connection, that Col. C. has written since the 15th ult., two other letters to Mr. Brown, of similar import to the one published below.

We feel assured, adds the *Courier*, that the letter below will be found satisfactory. Col. CLAIBORNE had no other motive in writing the letter of the 15th ult., condemning certain remarks which he understood Gen. TAYLOR had made concerning the slave question, further than to communicate information to his friend and correspondent, Mr. Brown. And then, how liable persons are to make mistakes in a hurriedly written letter, those who have a heavy correspondence can easily tell.

With the remark, that Gen. TAYLOR's language only had reference to any interference with the constitutional right of property in slaves in slave States, we give the letter addressed to Mr. BROWN, as follows:

NATCHEZ, Dec. 18, 1848.

Hon. A. G. Brown:

Dear Sir—I have noticed a brief extract from a letter of mine to you, going the rounds of the press. The extract purports to be a remark of Gen. Taylor to S. S. Boyd, Esq., on the slavery question.

If fear the meaning of my letter is misconstrued, and indeed I may have given stronger language than I should have done, in the haste in which I generally write.

Gen. Taylor in his conversation with Judge Boyd, did not mention the word Territory, and spoke entirely of our rights, under the Constitution, in the slave States. He expressed an opinion as to the propriety of extending slavery into the new territories, or of restricting it to no present limits. It is well understood here, that the General studiously avoids indicating his views on this exciting point. I know Judge Boyd would not misrepresent Gen. Taylor, and I am sure I would not knowingly misrepresent Judge Boyd.

In justice to all parties, may I ask you to give publicity to this letter, and oblige,

Yours truly,
F. L. CLAIBORNE.

The Legislature.

A quorum was present in both branches of the Legislature, and a good deal of miscellaneous business was managed.

SENATE—The revenue bill from the House was taken up, and those sections of it which stipulate the commission of the assessors were amended.

The school bills have passed both branches, and await only the Executive signature.

HOUSE—A large number of local bills were acted upon in the House. The remainder of the sitting was occupied with the consideration of a bill providing for the foundation of the Consolidated Association.

Indiana—Gov. Whitcomb's Message.

The Legislature of Indiana assembled at Indianapolis on the 4th, and after organizing, by the election of Lecoloco officers, received the Governor's Message. It is a document of considerable brevity, and chiefly occupied with the consideration of State affairs.

The message commences by contrasting the passion of Europe with that of the United States. The prosperity of the latter is mainly attributed to the effects of the Lecoloco tariff. On the subject of slavery, the message is expliciently enunciated in favor of the restriction of that institution.

The ordinary expenses of the State Government for the fiscal year ending on the 31st of October last, were $79,279 98. The number of Bills returned for 1848, is 130,295—being an increase of 6191 over the number for 1847. The value of the entire property subject to taxation, is $123,960,986—being an increase over last year of $1,350,515. The amount of revenue paid into the State Treasury during the last year, including a portion of previous arrearages, is $412,748 74, being $59,401 67 more than was paid in during the previous year.

The assessment for 1848 is, for State purposes, $488,627 44, and for County, township, road and school purposes collectively, $586,262 53. Add to these some uncollected delinquencies of former years, $135,793 25, and the total amount of the duplicates for 1848 is $1,210,683 22.

The semi-annual interest on the State debt was paid on the 1st of July last, the deficiency in Treasury having been made up by a loan from the sinking fund, and the branches of the State Bank. It is designed to make up any deficiency that may exist in January and July of next year, in the same way.

The estimate of the Auditor shows that a sum of nearly $200,000 will be left, after defraying the expenses of the Government, for the payment of the interest on the public debt.

The message recommends the calling of a Convention to amend the constitution, as he thinks the present a most propitious season to do it in. The several institutions for the insane, blind and deaf, are all in successful operation.

"TAKING TIME BY THE FORELOCK."—Our contemporary of the *Orleanian* placed at the head of his columns the name of EDWARD SPARROW for Governor, and that of BANNON G. THIBODAUX for Lieutenant Governor of Louisiana—subject, of course, to the decision of a State Convention. We have a shrewd suspicion that the choice of the *Orleanian* will prove that of the people of our State. Time enough, however, to talk about the matter three or four months hence.

CHOICE EXTRACTS FROM THE N. ... 1848 ... Since the election, we ... the Northern allies have ... as they have ... [illegible] ... Cass party of ... [illegible] ... Democratic party ... [illegible] ... Governor of California, ... Gen Adair, Collector of ... Florida, wife and six children; ... Bryant, Chief Justice of Oregon; ... Secretary of State of Oregon; ... Voorhees, U S Mail Agent in California; Major Fitzgerald, U S A; Major Ogden, U S A, and lady; Major Cantey, U S A, and lady; Capt E O Elliott, U S A, and lady; Isaac Brunson, Mail Agent in Oregon; Capt J McDougall, lady and child; Lieut Gibbs, Pensifer Frazer, Capt R Waterman, R H Weyse, Rev Mr Woodbridge, Rev Mr Douglass, Rev C F Wheeler and lady, Forest field, E Woodruff, R A Maclin, S H Willey, W F Tilghman, B F Whitney, R Ross, Andrew Gore, T B Wilson, James Wilkinson, Henry G Clarke, R B Willey, Charles Brant, P E Kenseth, John Blackley, James J Rawls, Benj Applegarth, John G Agnew, John Keys, Thomas Berry, Lloyd Brooks, Heath, F Orr, W Norris, D T Bagley, W Valentine, T Phillips, H E Robinson, B Mahinney, Luther Hathaway, Henry Toll, W S McKnight, Jesse Caron, Dr Wilson Jones, E W Benjamin, Geo W Penny, Henry Perritt, John McWilliams, W Sewell, John Morse, John Perry, Isaac Anderson, J D Gilmore, J Metcalf, J A Phillips, W Zecka, D S Allen, Peter Carter, John Peterson, John Berkel, Peter Smith, W G Davis, Wm Johnson, Samuel Gilbreth, Lewis Pelpel, Wm Robbi, H Z Wheeler, Thos Sherlock, D Robertson, J Henry Coggill, Jno B Crawford, John Hughes, Patrick Vance, Thomas Freeland, Alex McLaughlin, Auguste Dupont, Lewis Lark, Jas Lark, J B Noble, Benjamin Tunis, Richard Tunis, O W Hughes, Lewis H Pollock, James McCollough, W H Patterson, O Gilly, E Smith, J Brown, G E Tyler, Wm H Prier, Levi Bunnell, H F Williams, Wm D Burch, John Joyce, W S Smart, Wm P Smart, W J Whitney and lady, Eli Blanchar, R B Gill, James R McAdam, Thos J White, John H White, Elathan Elliott, Edwin R Thompson, Albert Fawling, Robert J Winters, H D Tudor, John Bailey, M Shafer, F Rosenthum, Benjamin Wheeler, William Worsham, John E Townes, Arthur Toledano, De J Baron Clement, John H Craycroft, G Robinson, E W Emerick, Thomas H Berry, Chas Bulliver, Lorenzo B Hayden, Willard W Hayden, Michael Tankred, John Dolan, John B Miller, William L Kelton, Henry Lewis, A Tegard, D H Wheeler, Capt Lawrence Denis, R F Berry, A W Vanbrunh, A A Dorrer, P H Lockett, A B Wood, Robert Baldwin, James Fuzer, Thomas Murphy, Richard Vinor, William Waters, Edward Cole, J K Oder, Daniel Locke, James Jenkins, Andrew Miller, E B Ragsdale, Phillip Williams, Jarvis H Hendrickson, John Garro, Jesse P Jones, Major Arnold Harris, Edward Freedman, Jacob Furrer.

One Week Later from Europe.

ARRIVAL OF THE STEAMER CANADA.

[From the Alabama Journal, Extra.]

HALIFAX, Dec. 14.—The steamer *Canada* arrived at new York this evening, bringing one weeks' later dates, having left Liverpool on the 25th ult.

COTTON MARKET.—Cotton was in fair demand at an advance of one-eighth of a penny on last advices.

Current quotations, 3 1-4 to 3 3-8d. Sales of the week, 40,500 bales.

LIVERPOOL, Nov. 24, 1848.—Committee of Board of Trade's Quotations—Fair Inland, 3 7-8d.; Mobile, 3 7-8d.; Orleans, 4 1-8d. Wheat and Corn steady. Flour dull, with large supplies on hand. Provisions declined.

CHOLERA IN NEW YORK.—BALTIMORE, Dec. 4, 1848.—Four new cases of cholera occurred at New York to-day, at the Quarantine Hospital.

The steamer Britannia, sailed from Boston to-day with a valuable cargo, but no specie.

Sales of Cotton in New York, 1000 bales. Cotton closing firm.

The Very Aspect by the Britannia.

[From the New York Herald.]

Ireland.

LIVERPOOL, Saturday, Nov. 18, Noon.—We are just in receipt of our Dublin correspondent's letter, dated at a late hour last night.

The State prisoners, convicted at the special commission held in Clonmel—to wit, Wm. Smith O'Brien, Thomas Francis Meagher, Terence Bellew McManus, and Patrick O'Donohue, have reached the Metropolis, in order to be present at the argument in the several writs of error which have been taken out against their proceedings adopted at their trial, and sit the respective sentences passed against them.

They left Clonmel on Thursday morning, in a coach drawn by four horses, about a quarter past 8 o'clock, escorted by a body of troops and constabulary. They were loudly cheered as they left Clonmel, and on arriving at Thurles, great crowds of people assembled to see and to hear them. Dinner was provided for them at Thurles, they started for Dublin, where they arrived about a quarter past 3 o'clock, and were met by a large crowd at the railway terminus, and as the cars on which they were placed drove out the prisoners received tremendous cheers, and were followed to Kilmainham, where they were lodged for the night.

On the following morning, Friday, November 17, the prisoners were brought up before the Queen's Bench, in order to assign errors. They entered the court, which was crowded to excess, at 11 o'clock, precisely, and were received with great cheering. The Attorney General, the Solicitor General, by Messrs. Baldwin, Q. C., Langley and Fitzgerald, appeared for the Crown, and Messrs. Whiteside, Q. C., Butt, Q. C., F. Maher, S. Coleman O'Loghlen, Isaac O'Callaghan, Holmes, and H. Barton, for the prisoners. Immediately after the prisoners entered the court, the judges ascended the bench, when the Attorney General rose and called on the prisoners to assign the errors complained of. Mr. Barton handed in the assignment of Mr. Smith O'Brien. It specifies that there are no less than fourteen errors. The 1st, 2d and 3d deny the authority of the court to try the case; the 4th, and 5th assert the insufficiency of the indictment; the sentence merely the 6th, 7th and 8th relate to the clerk of the court of Appeal, namely, the right of obtaining a copy of the indictment, ten clear days before trial, with a list of the witnesses for the prosecution, and a copy of the panel; 9th, insufficiency of the panel; the 10th assigns the error in not allowing his challenge in one of the jury who tried and convicted him; the 11th and 12th assert that the evidence was insufficient to convict; the 13th and 14th assign errors in the process and form adopted. Similar assignments were handed in on behalf of Messrs. Meagher, McManus and O'Donohue. The court, at the request of the Attorney General, ordered the prisoners to be brought up again this day, Saturday, November 18, when the Attorney General will state what course he will adopt with respect to these very troublesome and perplexing cases. On the motion of Mr. Whiteside, the prisoners were lodged in Richmond Bridewell, instead of Kilmainham prison, where they are to remain until their case is disposed of.

In the matter of Martin against the Queen, in error, the Chief Justice answered, that their lordships will give judgment this day. From all that our correspondents can gather, it is almost certain that the judgment will be a divided one, and that the case must go before the House of Lords.

The state of the country in the South and West is truly alarming. Crime and outrage are on the increase. Starvation and destitution are of daily occurrence—landlords on the point of bankruptcy, and the Government and the poor laws found with a deficit which must be engaged, but cannot be adequately expressed.

The sale of the library of the Repeal Association at Conciliation Hall, is going forward. In most instances, the books are bringing nearly their full value.

The Latest Continental Intelligence.

LIVERPOOL, Saturday, Nov. 18, 1848.—We are just in receipt of the following Continental news, received per electric telegraph from London:

There is still an unfavorable feeling in Austria. A ministerial crisis has taken place, and it is reported that the Diet has met again.

The latest intelligence from Vienna represents the House in a dull and closing position. Prices are represented as having a downward tendency.

The position of the bank was as follows: Specie, 10,000,000 florins; notes in circulation, 210,000,000; bills under discount, including the branches, 31,000,000.

The political advices from Vienna state that Count Stadion has been definitively appointed Prime Minister. He arrived in that city on the 11th inst. It is said in the Cologne *Gazette* that the Deputy Prochel has been tried by court martial and shot. The executions at Vienna are causing an intense feeling at Frankfort—where business is thereby almost suspended. At the Bourse, the prices of public securities are falling.

We have indirect advices from Berlin to the evening of the 14th. The city remained in much the same state. The Burghar Guard has not been disarmed, and the Assembly continued its stormy sittings. There had been no breach of the peace, and Gen. Wrangel was prepared against any moment's notice.

In the Belgian Chambers, a proposal had been brought forward by Government to modify the sugar duties, with a view of augmenting the revenue to the extent of three or four millions francs.

A RAILROAD TO THE PACIFIC.—Mr. Warren's SCHEME.—Mr. Whitney still perseverings in his enterprise of a railroad to the Pacific. The last number of Hunt's Magazine contains an article upon the subject. From this we learn that the following Legislatures have declared in favor of the work, and with an unanimity never before known on any subject:

Indiana, said to be a unanimous vote.
Illinois,
New York, senate—vote, 31 nay—house, 15 nays.
Connecticut, unanimous—both houses.
Maine, senate unanimous; house 13 nays.
New Hampshire, senate unanimous.
Vermont, unanimous—both houses.
Rhode Island, senate unanimous—house, 2 nays.
Georgia, senate 2 nays—house, large majority.
Tennessee, unanimous—both houses.
Alabama, senate, 5 nays—house, 25 nays.
Maryland, senate ... house ...
Pennsylvania, ... grossly insulting a police ... discharge of his duty. He gave ... to keep the peace.

DESERTED.—A man named Henry Williams was arrested yesterday by the First Municipality police, as a deserter from the United States Army.

LARCENY.—James Winchel, was arrested yesterday in the First Municipality, charged by Jose Perez with stealing from him a bag of potatoes. The prisoner was remanded.

COMMITTED.—Henry Schroeder and Thomas R. Smith were examined yesterday before Recorder Genois, on the charge of being concerned in an affray on the 6th inst. After a lengthy investigation, they were both committed to appear before the First District Court.

REGISTERED.—The pocket-book containing $300, which was picked up on the other day by a watchman of the First Municipality, was returned yesterday to a man named Bringeard, who proved himself the rightful owner.

COMMERCIAL.

The Markets.

MONDAY EVENING, DECEMBER 18th, 1848.

We have a brief telegraphic despatch of the Cambria's accounts to the 25th ult., from Liverpool, announcing a further advance in Cotton, but as the quotation for Fair Orleans is stated at 4¾d., the improvement in question must have reference to the lower qualities, for which no figures are given. The weeks business seems to have been very large, the imports alone being 40,000 bales.

Further dispatches were confidently looked for this morning, but up to the hour of writing, the boat from Mobile has not made her appearance, and as the telegraphic line between the two cities has long since fallen into disuse, our dealers had to remain satisfied with the foregoing meagre glimpse. The effect of this was to retard business, for notwithstanding the prevalence of a good demand, the sales only amounted to 3,200 bales, factors in some instances refusing to meet the inquiry, owing to the dearth of the news. The prices paid to-day were very full.

There was an active inquiry for SUGAR to-day, and the sales reached 500 hhds, at steady prices fair, 3½@3¾c. Molasses also went off very freely, some 300 bbls having been taken at 30¼c. per gallon.

Sales of FLOUR to day, 4,500 bbls, at $4 30@$4 40 for Ohio, and $4 62½@$4 50 for Illinois and favorite St. Louis brands. A large business was done in CORN, sixteen hundred to 20,000 sacks at 45@50c., mostly, however, at 47@48c per bushel.

Nothing particular in Provisions. Sales of Mess Pork at $14 75.

WHISKEY dull at 17½@18c.

FREIGHTS—the same.

General Council.

SESSION OF WEDNESDAY 13th December, 1848.

The Council met this day, pursuant to adjournment.

Mr. Smith was called to the chair.

Members present—Messrs. Atlee, Bernard, Day, Hopkins, Smith, Surgi and Vandegriff—7.

Absent—Messrs. Benit, Burke, Rice, Rouselin and Wilson—5.

On motion, the Council proceeded by ballot to the election of a President.

Messrs. Bernard and Hopkins being appointed tellers, it appeared that of 7 votes—

Mr. Smith received 4
Blank 3

Consequently Mr. Smith was duly elected President of the Council.

On motion, the reading of the minutes was dispensed with, and the President authorized to sign the same.

The following message from the Mayor was read:

MAYORALTY OF NEW ORLEANS,
13th December, 1848.

To the Honorable President and Members of the General Council of the city of New Orleans:

Gentlemen—A vacancy has occurred in the Council of Municipality No. Three, by the resignation of Alderman D. B. Farrar, from the Third Ward; permit me to take you pray to appoint one Inspector to preside at the election to be called to fill said vacancy, and I respectfully beg to call your attention thereto.

I have the honor to be, Gentlemen,
Your obedient servant,
(Signed) A. D. CROSSMAN, Mayor.

On motion of Mr. Bernard, Mr. Hale was unanimously elected to act as Inspector at the election to be held in the Third Municipality to fill the vacancy occasioned by the resignation of Alderman D. Farrar.

A letter was read from Robert Spedden, Esq., Coroner, presenting several accounts, which, on motion, were referred to the Committee on Claims.

REPORTS OF COMMITTEES.

The Finance Committee, to whom was referred the petition of Ben Rice, requesting that he be permitted to exhibit his Circus for one year from date, and that he be put on the same footing as the proprietor of Amphitheatres, reported verbally against said petition.

The same Committee reported verbally adverse to the petition of Alexis Harle, Thomas & Co., requesting a reduction on the annual tax on Omnibuses, and asking that the same be made payable semi-annually.

Both of said reports, the rules being dispensed with, were adopted.

The same Committee, to whom was referred the petition of Messrs J. R. Stanton & Co, owners of the Rouselin and Bienville Omnibuses, presented the following ordinance, which, on motion, the rules being suspended, was adopted:

AN ORDINANCE RELATIVE TO OMNIBUSES.

Be it ordained by the General Council of the City of New Orleans, that all Omnibuses carrying no more than twelve passengers, and drawn by three horses, shall pay, hereafter, an annual tax of twenty-five dollars, and no more.

Mr. Bernard presented the following ordinance, which, on motion, the rules being suspended, was adopted:

Resolved, That the Mayor be and he is hereby authorized to issue his warrant in favor of the following persons, payable on presentation, and chargeable to the appropriations, resolutions, or parts of ordinances and resolutions to the contrary notwithstanding.

(Signed,)
L. Schen,
G. Allen,
F. A. Benard.

The Special Committee, to whom was referred the resolution to establish a uniform rate of taxes, reported the following ordinance, which, on motion, the rules being suspended, was adopted:

An Ordinance to establish a uniform rate of taxes on hawkers, peddlers, merchants, traders, dealers, brokers, grocers, cabarets, taverns, brokers, bankers, &c., &c.

"Art. 1. Be it ordained by the General Council of New Orleans, that a tax of thirty dollars per annum, payable in advance, shall be levied on each hawker or pedlar into the Treasury of such municipality, on the exhibit of which receipts the Mayor of the city shall be and he is hereby authorized to issue a license, signed by the Mayor, and countersigned by the Treasurer, which license shall be valid in all the Municipalities respectively; said license to expire on the 31st of December in each year, and further that they shall pay one dollar for each licence so obtained.

"Art. 2. All persons keeping a coffee house, where liquor is sold, shall be taxed in additional liquors by the glass shall pay the sum of ten hundred dollars per annum, payable half yearly in advance and one-dollar for the license.

"Art. 3. Every proprietor or lessee of a theatre, circus, ball room, &c., shall pay on the first day of January, in each year the sum of one hundred and twenty five dollars on each bar within said theatre, ball room, &c., for the privilege of retailing wines and spirituous liquors to be drunk in the building and during the time of the performance only, and one dollar on aforesaid.

"Art. 4. All persons keeping a tabaret where groceries are sold and liquors retailed by the glass, shall pay a tax of two hundred and fifty dollars, payable quarterly in advance, and one dollar as aforesaid.

"Art. 5. Be it further ordained, that all grocers who shall sell spirituous liquors by the bottle or pint, shall pay an annual tax of one hundred dollars, payable quarterly in advance, and one dollar as aforesaid; and that all grog-shops and grocery store keepers be and are hereby specially prohibited from selling or distributing to eleven any description of spirituous liquors, and grocery store keepers from selling liquors by drams in less than 3 pints, on pain of the penalty under the penalty of a fine of not less than twenty-five, nor more than one hundred dollars for each and every offence, recoverable before any Court of competent jurisdiction, one-half for the benefit of the informer, and the other half for the benefit of the Municipality wherein the offence may be committed; which clause of this Ordinance shall be printed at the foot of their respective licenses. Provided that this article shall not apply to persons doing business as wholesale and retail grocers.

"Art. 6. Each and every person doing business as wholesale and retail merchant, grocer, trader, dealer, druggist, and apothecary, shall pay a tax of fifty dollars per annum, in advance.

"Art. 7. Each and every person doing business as a retail merchant, grocer, trader, dealer, druggist or apothecary, shall pay a tax of fifteen dollars, which said retail merchants be selling goods manufactured by themselves or others.

"Art. 8. An annual tax of fifty dollars, payable in advance, shall be paid by each and every commission merchant, and every member or partner of a firm engaged in commission business, and every person being a partner in commandum, shall pay in advance, a yearly tax of fifty dollars.

"Art. 9. Each and every pawn broker, dealer in unclaimed money, shall pay a tax of one hundred dollars per annum, in advance.

"Art. 10. All private bankers and all persons buying and selling bills of exchange shall be regarded as brokers, and all persons carrying on both the private banking and exchange business shall pay a tax of two hundred dollars. The article relating to a tax on the other brokerage business, has been incorporated in the 4th article.

"Art. 11. All agencies of Insurance Companies doing business in the city under charter or association not granted by the Legislature of this State, shall pay an annual tax of seven hundred and fifty dollars in advance, which tax shall be divided in equal proportions among the incorporated Fire Companies of this city.

"Art. 12. Each and every pawn broker shall pay a tax of five hundred dollars per annum in advance, and the dealer for the Pawnee, and every person who shall attempt to carry on the business of pawn broker without first having paid said tax and obtained a license as aforesaid, shall pay a fine of twenty-five dollars for each and every day they shall so carry on said business aforesaid.

"Art. 13. All keepers of Waterhouses for the purpose of storing merchandise, shall pay an annual tax of twenty dollars for each and every Warehouse they may keep.

"Art. 14. Each and every auction broker or shipping merchant shall pay a tax of thirty dollars per annum, payable in advance.

"Art. 15. An annual tax of twenty-five dollars, payable in advance, shall be paid by each and every broker.

"Art. 16. Each and every each dealer shall pay a tax of ten dollars per annum in advance.

"Art. 17. From and after the 1st day of January next all persons keeping an hotel or public boarding house where there shall be a bar attached, shall pay for said bar the sum of two hundred dollars, and shall pay an annual tax of two dollars for each bedstead they are prepared to accommodate, and one dollar for a license, payable half yearly in advance, and the person or persons keeping such establishments shall, before receiving such license, be compelled to make oath before the Mayor as to the number of boarders they are capable of accommodating: *Provided* that no hotel or public boarding house shall pay less than fifty dollars nor for more than two hundred and fifty boarders at the rate of two dollars for each bedstead, and for all boarders over two hundred and fifty that may be in the house, a fine of one dollar for each and every person they may be prepared to accommodate.

"Art. 18. All persons keeping a private boarding house and accommodating not more than six boarders, shall be exempted from the payment of a tax, and all persons keeping a boarding over and above six, shall pay a tax fifty dollars for every such boarder, payable in advance, and one dollar for a license, and such persons keeping such private boarding houses shall be required to make oath before the Mayor, which taking which oath, as to the number of boarders they are prepared to accommodate in the said boarding house.

"Art. 19. Each and every boarding house for persons and lodgers, where there is a bar, shall pay the sum of $250 per annum, payable quarterly in advance, and the sum of one dollar as aforesaid, and when there is no bar they shall pay $20.

"Art. 20. Each and every Restaurat, where there is no bar, shall pay a tax of $150, and where there is a bar, less $150 per annum, payable quarterly in advance, and one dollar aforesaid.

"Art. 21. Each and every Grower or Jobber in the liquor shall pay a tax of fifty dollars per annum in advance, and one dollar as aforesaid. Provided, no citizens of New Orleans shall be said, in which case they shall pay ten additional tax of one hundred and sixty dollars, and a fine of twenty dollars for each and every offence.

"Art. 22. Bank and our Billiard table shall pay a tax of forty dollars per table, per annum as aforesaid, and one dollar aforesaid.

"Art. 23. Each and every ten pin alley shall pay a tax of twenty dollars on each alley per annum, payable as aforesaid, and one dollar as aforesaid.

"Art. 24. All proprietors or lessees of a theatre or amphitheatre shall pay yearly, in advance, a tax of one hundred dollars; all proprietors or lessees of a transient theatre, circus or menagerie shall pay, in advance, a tax of ten dollars for each performance; and all other exhibitions, of what kind soever, shall pay five dollars for each and every performance of exhibition. All persons above mentioned will be required to take before any exhibition their license, under a penalty of $25 for each contravention.

"Art. 25. All keepers or owners of stable where horses or horses and carriages are kept for hire, or hitch kept on board, shall pay a tax of fifty dollars per annum, in advance, and a dollar as aforesaid.

"Art. 26. All persons not citizens of Louisiana, and not residents of this city who shall transact any commercial business within the limits of either of the Municipalities of this city, either in the sale of produce or merchandise, reception or forwarding goods for a commission, by buying or selling bills exchange, advancing money on shipping produce or merchandise, shall pay a tax in the Municipalities within which they frequently reside or transact business, of one hundred dollars, the payment of which tax shall entitle them to transact business for one year, and no longer, provided that this shall not apply to merchants already established in business, occupying a store or counting house within the city, and who pay the tax fixed by law upon the ordinary occupation, nor to persons or firms or commission merchants or factors, or firms the tenure and landings, articles which they may have brought to the city for sale, such sale being made within the limits of the city of New Orleans, and every person violating the provisions of this article without first obtaining a license, shall pay a fine of fifty dollars, recoverable before any court of competent jurisdiction, in the name of the Municipality within which he temporarily resides.

"Art. 27. Each and every person occupying, in whole or in part, any store, counting room or office, in the business quarters of any business or any business directly connected with buying or selling any produce or merchandise, whether as principals or agents in said buying and selling, and whether they reside permanently in the city, or not, whether they sell on the levee or on board of any distinct barge, steamboat, ship or vessel, shall pay a tax of twenty-five dollars per annum, payable in advance, for the office, and half that, and half per annum, for each and every clerk employed in any of the branches of business enumerated in this ordinance who shall refuse or neglect to declare their name to the collector, as well as the name of the firm they may be in, and any person or persons so neglecting or refusing, or who shall carry on such business without first paying such tax, and procuring a license therefor, shall pay a fine of ten dollars for the first offence, and not more than fifty dollars for each and every day they shall so sell without first having paid said tax as aforesaid. The same to be recovered before any court of competent jurisdiction, the one-half to the use of said City, and the other half to be brought in the name of the Collector of taxes aforesaid.

"Art. 28. Each and every person selling opium shall pay a tax of $150 per annum as aforesaid: Provided, that this article shall not apply to persons under 16 years of age.

"Art. 29. All persons keeping a coffee house, where liquor is sold during the months of June, July, August, September, October, November, December and January, shall pay a tax of twenty dollars per annum, payable in advance, and one dollar as aforesaid.

"Art. 30. Each and every hawker and pedlar shall pay an annual tax of $25 per annum, in advance.

"Art. 31. Be it further ordained, that all persons who shall sell spirituous liquors by the bottle or pint, shall pay an annual tax of one hundred dollars, payable quarterly in advance, and one dollar as aforesaid; and that all grog-shops and grocery store keepers be and are hereby specially prohibited from selling or distributing to eleven any description of spirituous liquors, and grocery store keepers from selling liquors by drams in less than 3 pints, on pain of the penalty under the penalty of a fine of not less than twenty-five, nor more than one hundred dollars for each and every offence, recoverable before any Court of competent jurisdiction, one-half for the benefit of the informer, and the other half for the benefit of the Municipality wherein the offence may be committed; which clause of this Ordinance shall be printed at the foot of their respective licenses. Provided that this article shall not apply to persons doing business as wholesale and retail grocers.

"Art. 32. Each and every person doing business as a retail merchant, grocer, trader, dealer, druggist or apothecary, shall pay a tax of fifteen dollars, which said retail merchants be selling goods manufactured by themselves or others.

"Art. 33. An annual tax of fifty dollars, payable in advance, shall be paid by each and every commission merchant, and every member or partner of a firm engaged in commission business, and every person being a partner in commandum, shall pay in advance, a yearly tax of fifty dollars.

"Art. 34. Each and every pawn broker, dealer in unclaimed money, shall pay a tax of one hundred dollars per annum, in advance.

"Art. 35. All private bankers and all persons buying and selling bills of exchange shall be regarded as brokers, and all persons carrying on both the private banking and exchange business shall pay a tax of two hundred dollars. The article relating to a tax on the other brokerage business, has been incorporated in the 4th article.

"Art. 36. All agencies of Insurance Companies doing business in the city under charter or association not granted by the Legislature of this State, shall pay an annual tax of seven hundred and fifty dollars in advance, which tax shall be divided in equal proportions among the incorporated Fire Companies of this city.

"Art. 37. Each and every pawn broker shall pay a tax of five hundred dollars per annum in advance, and the dealer for the Pawnee, and every person who shall attempt to carry on the business of pawn broker without first having paid said tax and obtained a license as aforesaid, shall pay a fine of twenty-five dollars for each and every day they shall so carry on said business aforesaid.

"Art. 38. All keepers of Waterhouses for the purpose of storing merchandise, shall pay an annual tax of twenty dollars for each and every Warehouse they may keep.

"Art. 39. Each and every Auction or Shipping Merchant shall pay a tax of thirty dollars per annum, payable in advance.

"Art. 40. An annual tax of twenty-five dollars, payable in advance, shall be paid by each and every broker.

"Art. 41. Each and every dealer shall pay a tax of ten dollars per annum in advance.

"Art. 42. Each and every Bank and Billiard table shall pay a tax of forty dollars per table, per annum as aforesaid, and one dollar aforesaid.

"Art. 43. Each and every ten pin alley shall pay a tax of twenty dollars on each alley per annum, payable as aforesaid, and one dollar as aforesaid.

"Art. 44. All proprietors or lessees of a theatre or amphitheatre shall pay yearly, in advance, a tax of one hundred dollars; all proprietors or lessees of a transient theatre, circus or menagerie shall pay, in advance, a tax of ten dollars for each performance; and all other exhibitions, of what kind soever, shall pay five dollars for each and every performance of exhibition. All persons above mentioned will be required to take before any exhibition their license, under a penalty of $25 for each contravention.

"Art. 45. All keepers or owners of stable where horses or horses and carriages are kept for hire, or hitch kept on board, shall pay a tax of fifty dollars per annum, in advance, and a dollar as aforesaid.

"Art. 46. All persons not citizens of Louisiana, and not residents of this city who shall transact any commercial business within the limits of either of the Municipalities of this city, either in the sale of produce or merchandise, reception or forwarding goods for a commission, by buying or selling bills exchange, advancing money on shipping produce or merchandise, shall pay a tax in the Municipalities within which they frequently reside or transact business, of one hundred dollars, the payment of which tax shall entitle them to transact business for one year, and no longer, provided that this shall not apply to merchants already established in business, occupying a store or counting house within the city, and who pay the tax fixed by law upon the ordinary occupation, nor to persons or firms or commission merchants or factors, or firms the tenure and landings, articles which they may have brought to the city for sale, such sale being made within the limits of the city of New Orleans, and every person violating the provisions of this article without first obtaining a license, shall pay a fine of fifty dollars, recoverable before any court of competent jurisdiction, in the name of the Municipality within which he temporarily resides.

"Art. 47. Each and every person occupying, in whole or in part, any store, counting room or office, in the business quarters of any business or any business directly connected with buying or selling any produce or merchandise, whether as principals or agents in said buying and selling, and whether they reside permanently in the city, or not, whether they sell on the levee or on board of any distinct barge, steamboat, ship or vessel, shall pay a tax of twenty-five dollars per annum, payable in advance, for the office, and half that, and half per annum, for each and every clerk employed in any of the branches of business enumerated in this ordinance who shall refuse or neglect to declare their name to the collector, as well as the name of the firm they may be in, and any person or persons so neglecting or refusing, or who shall carry on such business without first paying such tax, and procuring a license therefor, shall pay a fine of ten dollars for the first offence, and not more than fifty dollars for each and every day they shall so sell without first having paid said tax as aforesaid. The same to be recovered before any court of competent jurisdiction, the one-half to the use of said City, and the other half to be brought in the name of the Collector of taxes aforesaid.

"Art. 48. Each and every person selling opium shall pay a tax of $150 per annum as aforesaid: Provided, that this article shall not apply to persons under 16 years of age.

"Art. 49. All persons keeping a coffee house, where liquor is sold during the months of June, July, August, September, October, November, December and January, shall pay a tax of twenty dollars per annum, payable in advance, and one dollar as aforesaid.

"Art. 50. Each and every hawker and pedlar shall pay an annual tax of $25 per annum, in advance.

"Art. 51. Be it further ordained, that all persons who shall sell spirituous liquors by the bottle or pint, shall pay an annual tax of one hundred dollars, payable quarterly in advance, and one dollar as aforesaid; and that all grog-shops and grocery store keepers be and are hereby specially prohibited from selling or distributing to eleven any description of spirituous liquors, and grocery store keepers from selling liquors by drams in less than 3 pints, on pain of the penalty under the penalty of a fine of not less than twenty-five, nor more than one hundred dollars for each and every offence, recoverable before any Court of competent jurisdiction, one-half for the benefit of the informer, and the other half for the benefit of the Municipality wherein the offence may be committed; which clause of this Ordinance shall be printed at the foot of their respective licenses. Provided that this article shall not apply to persons doing business as wholesale and retail grocers.

"Art. 52. Each and every person doing business as a retail merchant, grocer, trader, dealer, druggist or apothecary, shall pay a tax of fifteen dollars, which said retail merchants be selling goods manufactured by themselves or others.

"Art. 53. An annual tax of fifty dollars, payable in advance, shall be paid by each and every commission merchant, and every member or partner of a firm engaged in commission business, and every person being a partner in commandum, shall pay in advance, a yearly tax of fifty dollars.

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"Art. 61. Each and every dealer shall pay a tax of ten dollars per annum in advance.

"Art. 62. Each and every Bank and Billiard table shall pay a tax of forty dollars per table, per annum as aforesaid, and one dollar aforesaid.

"Art. 63. Each and every ten pin alley shall pay a tax of twenty dollars on each alley per annum, payable as aforesaid, and one dollar as aforesaid.

"Art. 64. All proprietors or lessees of a theatre or amphitheatre shall pay yearly, in advance, a tax of one hundred dollars; all proprietors or lessees of a transient theatre, circus or menagerie shall pay, in advance, a tax of ten dollars for each performance; and all other exhibitions, of what kind soever, shall pay five dollars for each and every