The Transcript,

CHESTERTOWN, MD.

Friday Morning, June 9, 1876.

Only One Dollar a Year, in advance.

BLAINE AND BEECHER.

For some days past it has been rumored [illegible] papers that Mr. Blaine was [illegible] letters, and upon the examination of Mr. Blaine concerning them. Let them insist upon the production of Caldwell, or upon his sworn deposition, taken with due formalities in the country where he may be, with all proper interrogatories. Mr. Blaine's friends could long ago have produced him in person if they dared.—The case against Mr. Blaine is too immensely strong to be blown away by a cable dispatch. Sworn testimony, under severe cross-examination, corroborated by hundrerds of minute circum-

tional City," and is justly entitled to the name, for in the space allotted for the purpose by Philadelphia are clustered 200 buildings containing exhibits from every habitable quarter of the globe, and when you for a moment consider that one building alone covers an area of over 21 acres, is 1880 feet in length and 464 feet in breadth it will assist you in forming some idea of the immensity of our great world's fair.

Philadelphia at present is in the fullest sense of the term Cosmopolitan. Our streets are crowded with strangers and presentatives of every civilized State or tion under the sun, many of whom, essed in the costumes of their respective untries, promenade our thoroughfares d of course are "the cynosures of ighboring eyes," "the observed of all servers." Our city has come out of her id old-fashioned Quaker gray and is e scene of excitement and gaiety, no nger in the shadows of drab, the Quaker s gone to a ball.

But I have wandered far from my original intention, I stated in the beginning the letter that I would give a description of the Grounds, Buildings, &c, and will at once begin my task.

Fair Mount Park, in which the exposition is located, with its three thousand res of lawn, river and woodland diversified with valley, plain and upland, is e finest public park in the world without exception. Its natural beauties are any while the landscape gardener has nded to make it a perfect picture. The paniards in Granada, because of the exisite beauty and fruitfulness of that arming part of Spain, say that it is a ece of heaven dropped out. I believe e Neapolitans say the same of Naples. that be true, it is surely our turn to aim the same honor for our beautiful ark. All the foreign correspondents ve written glowing descriptions of its eauty and unite in declaring it the most igible site for a world's fair. 236 acres the western portion of this park, having an elevation of about 100 feet above e river Schuylkill, have been set apart d enclosed for centennial purposes. The nce that surrounds this enclosure is three les in length, and there are 17 entrance tes, each filled with a turnstile conructed in such a manner that no one n pass through without registering his mission. This is done by clock work, d at the end of the day the registry ll show just how many visitors have tered the enclosure.

The grounds are prettily laid out and e foot and carriage ways are made of a tent composition and kept constantly ltered by machines to prevent the dust ing. Chairs and settees are placed roughout the grounds for the accommotion of tired pilgrims, while rolling airs are kept at designated stations thin the principal buildings for those o have not the inclination or strength wander through miles of avenues. ese chairs can be hired, with an attennt to push and give information at 60 nts an hour or $4.50 per day. A hour led the Department of Public Comfo s been erected for the accommodati visitors, where are found separate parrs for ladies and gentlemen, toilet rooms, sh rooms, retiring rooms, coat and bagge rooms, barber shops, refreshment d dining tables, candy, umbrella and tionary stands, in fact every arrangent for the conveniences and necessities the inner and outer man. The attennts are very polite and attentive, espelly Mr. Harry B. Ring of this city, o has charge of the Theatre Stand, ere can be procured reserved seats for the first class places of amusement.—is is a great convenience to strangers o would find it a great trouble to go wn town and thus lose half a day in iting at the box offices to procure a t for an evening's entertainment. And s also to be borne in mind that the enment of all these comforts are very reaable. A stranger can come into this partment after a day's travels through grounds, muddy, dusty, tired and ngry, and in half an hour he will not w himself. He can be shaved, take ath, have his clothes dusted, his boots ked, the inner man refreshed and, but not least, can purchase his ticket the theatre and be ready to gallant his wherever she desires to go. Adding this department is a Telegraph ce, where messenges can be sent to parts of the world and messenger boys parts of the city. The Centennial ional Bank on the ground, deals in n and Exchange, cashes Letters of dit and affords visitors every banking ty. The Post Office in the Government Building, and is conducted with he strictness and regularity of routine e Main Office, and is complete in y detail. A narrow guage double k railway three miles in length, runs ugh the grounds; fare is five cents the ride lasts ten minutes. I ld advise every visitor before examg the interior of any building to take ride in order to map out in his mind location of the buildings and their rnal appearance. In my next letter ll give a further description of the ldings.

F. W. C.

PUZZLING CHECK.—A novel scene enacted in the New York Supreme t on Friday, in the progress of a suit e recovery of the amount of a check orting to have been certified by a teller, but the certification of which imed to have been a forgery. A graphic artist, having darkened the -room for the purpose, produced on wall an enormous picture of the cer- check, and on comparison of it with r certifications, acknowledged to be e handwriting of the teller, proced it to be genuine. The evidence his point was, however, conflicting, he case, which involves $63,000, is et concluded.

Harney's testimony against Speakerr had from the first no basis except ey's word; it was opposed to nearly asonably probabilities, and flatly dicted by the Speaker himself. An ure of Harney's character discredits him as a

THE WORK OF ASSESSMENT.

As a matter of general interest at this time we make the following extract from the recent opinion of Attorney General Gwinn to the Hon. Levin Woolford, in reference to the Assessment Act:

All United States bonds and other securities of the United States are exempted from taxation by this State, and need not be returned by the holders thereof to the assessors.

No return is required to be made of any property expressly exempted from taxation by the first and second sections of the act of 1876, chap. 260; and under the reasoning of the Supreme Court of the United States in *Bank vs. Supervisors*, 7 Wallace, 28—31, deposits of legal-tender notes of any national bank, in any national bank or State bank, or with any person, *when there is no contract or agreement to pay any interest thereon*, are not, under the constitution of the United States, within the taxing power of this State, and need not be returned by the makers of such deposits to the assessors.

If, however such deposits are made in any bank, State or national, or with any person, *under a contract that such bank or person shall pay interest thereon*, they are subject to taxation except in the case of savings banks incorporated by this State. No return need be made of deposits in savings banks by the persons depositing money in such banks, when such deposits have been invested by such banks in whole or in part in securities exempted from taxation. Each deposit made is a part of the investments made by such savings banks. *State vs. Stirling*, 20 Md., 518—521. The tax on such part of the aggregate of all the deposits as is not invested in securities exempted from taxation will continue to be paid, as it now is, by the savings banks themselves.

Notes or bonds belonging to a resident of this State, made by an individual or corporation, which are secured by the mortgage of property *which is wholly within this State*, are exempt from taxation. But if such notes or bonds are secured by the mortgage of property which is in whole or in part without the limits of this State, such notes or bonds are subject to assessment and taxation in this State.

All bonds or stocks, except public securities and bonds of municipal bodies, issued or created by the authority of another State, which are not, by the respective laws authorizing their creation and issue, subject as entireties to taxation by the State authorizing such creation and issue, must be regarded as located for purposes of taxation in the State in which the owner of such respective bonds or stocks may reside, and cannot lawfully be taxed by the State authorizing their issue and creation. Such a State may properly tax the whole *property* of the corporation by which such bonds or stocks are issued, but the payment of such tax by the corporation will not relieve the stock or bonds of such corporation held by residents of this State from taxation by this State.

Public securities, consisting of State bonds and bonds of municipal bodies, which are by the acts of such State authorizing their creation and issue declared to be exempt from all taxation, are by usage and upon principles of comity exempted from taxation by this State. If the law authorizing the creation and issue of such public securities does not exempt them from taxation, they are, nevertheless, by comity and usage, taxable by such State, whether they belong to residents or non-residents of such State; and if this power of taxation is exercised they ought not, for reasons of comity, to be taxed by this State. But if such public securities are not exempted from taxation by the acts authorizing their creation and issue, and are not taxed by the State in which they had their origin, there is no rule of comity or law which exempts them from assessment to such owners thereof as may be residents of this State.

The effect of any other construction of the general rule of comity upon which alone the claim of such public securities to exemption rests, would be to encourage citizens of this State to invest money in the securities of other States to the injury of the credit of the securities of this State.

Promissory notes, the property of persons domiciled in this State, or other contracts for the payment of money to a person domiciled in this State, or which have a money value to such person, (except notes taken by a merchant in the ordinary course of trade, which are governed by a different rule, and except notes secured by mortgage upon property exclusively in this State,) are subject to assessment and taxation in this State.

All goods in this State which are not merely in transit through it, but are kept on sale in this State, are taxable in this State, whether they belong to a resident or non-resident. But this specific proposition is not of much importance in determining the rules by which the assessment and valuation of the property held by a merchant for the purpose of his trade or business ought to be made. It is always difficult to define this rule, but I think it may be fairly stated as follows:

If a merchant sees fit to invest any portion of his capital in real estate, stocks of incorporated companies or in bonds, of course these investments ought to be assessed to him at their cash value. They are as liable to taxation in the hands of a merchant as when in the possession of any other person. But the stock of goods, the open accounts and evidences of debt in the possession of a merchant when an assessment is made do not always represent his actual worth; nor do they afford any satisfactory or accurate means for ascertaining the proportion of taxable

according to his actual worth, while making no allowance for his debts, which such merchant ought to pay for the support of the State.

In such cases the average annual value of his goods and of his remaining capital, except his deposits in banks or elsewhere, not upon interest, whether evidenced by solvent promissory notes or solvent open accounts, or otherwise, will fairly exhibit his taxable worth. The return of a merchant, therefore, which embraces his real estate, stocks and bonds, as his investments, and making such average return of the value of the goods in his possession, and of the value of his remaining capital in trade, as has been indicated, is a sufficient compliance with the law, and will probably exhibit his actual "worth" for purposes of taxation in a form more satisfactory than any other form would be.

I do not know what rulings the Appeal Tax Court of Baltimore city may have made upon kindred questions under former assessment acts. Such rulings can have no weight with the present assessors, nor with the board of control and review appointed under the new assessment act. Such assessors and boards must, under the terms of section 11 of that act, be governed by such instructions in conformity with the provisions of the act as you may see proper to issue. A uniform assessment can be secured in no other manner. If you commit an error in giving any instructions, your mistake can easily be corrected by the courts under the general provisions contained in the act.

I have, I believe, answered all the inquiries which you have submitted to me. If you agree with me in the conclusions which I have reached, the suggestions made, coupled with the plain directions of the general assessment act itself will, I hope, be sufficient guides to the assessors and boards of control and review in performing their duty.

Very respectfully yours,
C. J. M. GWINN,
Attorney General.

THE SCHOOLFIELD CASE.

This remarkable case, which occupied the attention of our Court all last and a portion of the previous week, was decided on Saturday in favor of the caveatee, Ulyses Schoolfield. The caveators and plaintiffs in the case were Messes. John T. B. and Samuel S. McMaster and Alfred D. Merrill. The particulars of the case in brief are as follows: Wm. Schoolfield, an old and wealthy citizen of this county, in August last, being about to die, called to his bedside a friend to whom he entrusted what he purported to be his last will and testament. From the evidence it would appear that this friend subsequently allowed Ulyses Schoolfield, a son of the deceased, to examine the will, and it was claimed by the plaintiffs that, while so-doing, the defendant substituted for the supposed will two blank sheets of paper. It was claimed by the plaintiffs that the deceased did leave a will, and it contained provisions granting a legacy to each of them, and that by its terms they were to become the trustees of the heir-at-law. A large number of witnesses were summoned on either side, and the case excited the most intense interest from beginning to end. Public sympathy, without exception, was with the defendant, as is usual in such cases, and as it justly should have been.

The plaintiffs were represented by Messrs. Crisfield, Page and Purnell, and the defendant by Messrs. Wise, Handy, Farrow and Upshur.

The examination of the witnesses was concluded on Thursday evening, and on Friday morning Henry Page opened the closing argument in behalf of the plaintiffs. The speech of Mr. Page was acknowledged to have been the most powerful and masterly effort of the case, and at its conclusion he was highly complimented by the Court, and more particularly by Gen. Wise. Mr. John H. Handy next followed, for the defense, and occupied the attention of the Court until 10 o'clock at night. In the morning Gov'r. Wise continued the argument for the defense, and was followed by Mr. Crisfield, who closed the argument for the plaintiffs. After a short charge by the Judges the jury retired, and after being out about two hours, returned with a verdict as above stated. The verdict was received with shouts of applause from the spectators.—*Snow Hill Messenger.*

THE USE OF "OPPOSITION"

If the present House of Representatives has not been able with a Senate of opposite political views, to enact much positive legislation for the good of the country, it has at least prevented a good deal of mischief, which, if the House had been of the same political faith as the Senate, would have been inevitable. The ku-klux, the persecuted negro and the Andersonville horrors would have been the staple of Congressional oratory, while the conduct of the guilty federal officials in various departments would have escaped all investigation. Belknap would still be in the cabinet, Babcock would be unsuspected, and whisky and other rings would continue to steal without fear of consequences. When Belknap was exposed the Senate was engaged in the "bloody shirt" business, and the party machinery which in times past had worked so well to party advantage in the South was being put together to run once more in the interest of Radical ascendancy. But the exposures of corruption in the party household, which, without a House of opposite politics, would have been impossible, have rendered it idle to attempt to delude the people with tales of "rebel" violence and disloyalty. The suspicion is now become strong and wide spread among intelligent men that, to a large extent, the tales of "rebel" misdeeds have been invented to call off attention from the felonies and frauds in which men in office were engaged.

BALTIMORE GRAIN MARKET

From the Sun of Wednesday.

Receipts to-day 2,700 bushels Maryland Wheat, 19,200 bushels Western do., 7,600 bushels Southern Corn, 117,200 do. Western do. 5000 do. Oats. Stocks in Elevators 9,580 bushels Wheat, and 640,829 do. Corn. The market for Wheat is quiet, but the feeling is less depressed than for a day or two past. The sales are 2500 bushels prime Maryland red at $1 40; 2400 bushels damaged Western at 90 cts a$1 05; 3200 bushels fair to good red at 1 15a$1 25, and 1600 bushels amber at $1 30.

Southern Corn is in light supply, and the market is firm: sales of 1500 bushels prime white at 57a57½ cents; 1500 bushels fair to good do. at 52a55 cents; 3000 bushels prime yellow at 58 cents; 300 bushels choice do. at 59 cents, and 500 bushels inferior at 54 cents. For Western the market was firmer at an advance of ½a¾c. The sales were 17,000 bushels steamer at 53½ cents, 25,000 bushels mixed at 58 cents; 15,000 bushels at 58¼ cents all spot: 15,000 bushels mixed June at 58 cents; 5000 bushels July at 58¾ cents; 10,000 bushels July at 59 cents, and 5000 bushelf last half July at 59 cents. At the close 58¼ cents was bid for June, and 59¼ cents for July.

Oats are dull and heavy; sales of 600 bushels Southern at 34a37 cents; 700 bushels bright Western at 38 cents, and 700 bushels stained mixed at 32 cents.

No sales Rye reported, and we again quote nominally at 75a80 cents per bushel for to prime.

New Advertisements.

FIFTH DISTRICT TEACHERS' ASSOCIATION

Will meet at Swan Creek, June 17th, at 10 o'clock, A. M.

QUESTIONS:

1st. Are the District Associations beneficial to the Teachers; if they are, what can be done to secure a more regular attendance?

2d. What is the best method of teaching Composition?

Miss S. Taggart, Essayist.

E. COPENHAVER, *Secretary.*

June 9, 1876

To My Friends and Patrons.

I AM desirous of enlarging and improving my business, and also am owing some bills of already too long standing, which I want to pay, as it is exceedingly unpleasant to be dunned, and consequently I need every dollar due me. This notice, therefore, is to urge prompt payment upon the part of those indebted. If it is not convenient for you to let me have money, give me your note on short time, and that will enable me to be better prepared to accommodate you in the future.

I most positively insist upon an immediate settlement, either by note or cash, of all outstanding accounts, and those indebted will find it to *their* interest as well as *mine* to respond to this notice at once.

Respectfully, JOHN N. DODD,
June 9—tf. UNDERTAKER.

TO THE WORKING CLASS.

We can furnish you employment at which you can make very large pay, in your own localities, without being away from home over night. Agents wanted in every town and county to take subscribers for The Centennial Record, the largest publication in the United States—16 pages, 64 columns; Elegantly Illustrated; Terms only $1 per year. The Record is devoted to whatever is of interest connected with the Centennial year. The Great Exhibition at Philadelphia is fully illustrated in detail. Everybody wants it. The whole people feel great interest in their Country's Centennial Birthday, and want to know all about it. An elegant patriotic crayon drawing premium picture is presented free to each subscriber. It is entitled, "In remembrance of the One Hundredth Anniversary of the Independence of the United States." Size, 23 by 30 inches. Any one can become a successful agent, for but show the paper and picture and hundreds of subscribers are easily obtained everywhere. There is no business that will pay like this at present. We have many agents who are making as high as $20 per day and upwards. Now is the time; don't delay. Remember it costs nothing to give the business a trial. Send for our circulars, terms and sample copy of paper, which are sent free to all who apply; do it to-day. Complete outfit free to those who decide to engage. Farmers and mechanics, and their sons and daughters make the very best of agents. Address,

THE CENTENNIAL RECORD,
June 9, 1876. *Portland, Maine.*

ABEL J. REES. JAMES J. REES.

REES & SON,

General Commission Agents,

Office 112 Light St. Wharf,

BALTIMORE, MD.

June 2, 1876—7m

NOTICE TO CREDITORS.

NOTICE IS HEREBY GIVEN,—That the subscriber has obtained from the Orphans' Court of Kent county, Letters of Administration on the personal estate in Kent county, Maryland, of

WILLIAM T. CREW,
late of Kent county, deceased.

All persons having claims against said deceased, are hereby warned to exhibit the same, with the vouchers thereof, to the subscriber, on or before the 30th day of December, 1876; otherwise they may be excluded by law from all benefit of said estate. Given under my hand this 30th day of May, 1876.

ANNIE CREW,
June 2, 1876 *Executrix*

ORDER OF PUBLICATION.

ALFRED S. HURLOCK ET AL,
VERSUS
ABRAHAM LAING.

IN THE CIRCUIT COURT FOR KENT COUNTY—IN EQUITY.
April Term, 1876.

THE OBJECT OF THE BILL in the above entitled case is to procure a Decree for the sale of certain Real Estate, with the improvements thereon, particularly described in the proceedings hereunder.

The Bill states that a certain Annie L. Hurlock, formerly Annie L. Stephens, Jennie G. Stephens and Olivia V. Laing, formerly Olivia V. Stephens, are seized in fee as tenants in common, of a certain Lot of Land situated in Galena, containing half an acre, more or less, lately occupied by one Thomas K. Stephens, now deceased.

The Bill further states that Abraham Laing, the husband of the said Olivia V. Laing, some time in the year 1875, left the State of Maryland and abandoned the said Olivia V., his wife, and has not been heard from since he left the State of Maryland in the said year 1875. That the parties entitled to said estate desire to sell the same, but that they are not competent to make said sale by reason of the incapacity of the said Olivia V. Laing to make a legal conveyance of her undivided interest in said estate without the concurrence of her said absent husband, and that such sale can only be made by a Trustee to be appointed by a Court of Equity.

It is thereupon adjudged and ordered, That the complainants, by causing a copy of this Order to be inserted in some newspaper printed in Kent county, once in each of four successive weeks before the fourth day of July next, give notice to the said absent defendant of the object and substance of this bill, and warn him to appear in this Court, in person or by solicitor, on or before *the fourth day of October next*, to answer the premises and show cause, if any he has, why a Decree ought not to pass as prayed.

D. C. BLACKISTON, *Clerk.*
True copy—Test:
D. C. BLACKISTON, *Clerk.*
June 2, 1876—5t.

Spring & Summer

1876. 1876.

TRADE.

Staple and Fancy Dry Goods.

Standard Groceries and Teas.

WINES AND LIQUORS.

SHOES AND HATS.

READY MADE CLOTHING.

OUR CUSTOMERS AND BUYERS generally are respectfully informed that our present *STOCK OF GOODS* has just been replenished by purchases made upon terms *AS FAVORABLE AS POSSIBLE* to the interests of consumers, and that an examination of quality and price, cannot fail to meet their reasonable ideas about fair dealing.

In every Branch of our usual Business our assortment of Merchandise will be found very complete.

THOMAS S. WICKES.
Chestertown, May 23, 1876.

Notice to Creditors.

NOTICE IS HEREBY GIVEN—That the subscriber has obtained from the Orphans' Court of Kent county, letters of Administration on the personal estate in Kent county, Maryland, of

WILLIAM JANVIER,
late of Kent county, deceased.

All persons having claims against said deceased, are hereby warned to exhibit the same, with the vouchers thereof, to the subscriber, on or before the 23d day of December, 1876: otherwise they may be excluded by law from all benefit of said estate. Given under my hand this 23d day of May, 1876.

WM. N. E. WICKES,
May 23, 1876 *Administrator.*

NOTICE TO CREDITORS.

NOTICE IS HEREBY GIVEN,—That the subscriber has obtained from the Orphans' Court of Kent county, letters of Administration on the personal estate in Kent county, Maryland, of

CAROLINE FRAZIER,
late of Kent county, deceased.

All persons having claims against said deceased, are hereby warned to exhibit the same, with the vouchers thereof, to the subscriber, on or before the 23d day of December 1876; otherwise they may be excluded by law from all benefit of said estate. Given under my hand this 23d day of May, 1876.

ARAMINTA M. GRIFFITH,
May 26, 1876 *Administrator.*

NOTICE TO CREDITORS.

NOTICE IS HEREBY GIVEN—That the subscriber has obtained from the Orphans' Court of Kent county, letters of Administration on the personal estate in Kent county, Maryland, of

WILLIAM GRAVES,
late of Kent county, deceased.

All persons having claims against said deceased, are hereby warned to exhibit the same, with the vouchers thereof, to the subscriber, on or before the 23d day of December 1876; otherwise they may be excluded by law from all benefit of said estate. Given under my hand this 23d day of May, 1876.

HENRY GRAVES,
May 26, 1876 *Administrator.*

Tax Payers of the Fourth District.

TAXES have been due since July the first, and I am prepared to receipt for them. Parties owing me taxes need not expect the usual indulgence, as I am determined to collect them speedily.

JAMES BRICE,
Collector of Tax 4th Dist.
Oct. 12, 1875—tf.

©Maryland State Archives msa_sc3326_scm8204-0104