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The New Orleans Bee.

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THE DAILY BEE.

WEDNESDAY MORNING, SEPT. 23, 1867.

THE NORTHERN newspaper mail failed yesterday from beyond Washington. The letters came through.

ASSESSMENT AND TAXATION.

We have received a copy of a memorial addressed to the Legislature of the State, which sets forth at considerable length the grievances of the tax-payers of New Orleans. As some of their complaints seem to us founded in reason, we shall endeavor to lay them before the public in a condensed form.

Prior to the passage of the act of March 20, 1856, amending the act of consolidation, the assessment of the State and city taxes was uniform; but since that time there are two boards of assessors—one for the State and one for the city. Their valuation of property differs largely, and subjects the owners of property to double the expenses of assessment. The sum required for this unnecessary mode of assessing is said to amount to $40,000 per annum. The memorial declares that the assessment of all the real and personal property in the parish of Orleans, subject to taxation, can be effected by four assessors, with a salary of $1,500 per annum each, and that on the completion of the roll it may be referred to a select committee of the Council with power to hear and determine all opposition.

The memorial considers the interest of one per cent. a month on every tax bill unpaid on the 31st May, of each year, exorbitant. That, added to the fee of five per cent. to the attorney who prosecutes, and the costs of court, swell the amount far beyond the amount of the tax claimed. In proof of this are appended the costs of various suits for taxes prosecuted before justices of the peace. In one instance the tax claimed was $29 90—the costs $45 85; in another, amount claimed $10 43; costs $6 20; in another, amount claimed $10 43; costs $37 75. It is affirmed that there are annually six thousand suits against delinquent tax-payers, at a cost of $180,000, which falls almost exclusively on people of slender means.

The record of a judgment against a tax payer for city taxes creates a general mortgage against him. To be considered unjust, and the memorial urges that equity and justice should be satisfied if the privilege on the books of the recorder of mortgages were confined to the property described in the tax receipt.

The memorial states that previous to the passage of the act referred to, the city contributed a large share of the expenses of paving, macadamizing and opening streets within its limits; but since the passage of that act these charges are to be borne exclusively by the property holders; that more over the revenue of the city has been great ly increased by the authority to levy taxes on personal property, capital, incomes, sal aries, &c., and that therefore the maximum rate of 15 per cent. imposed by the Councils is extravagant and unjust, and should be reduced one-half; that real property is daily diminishing in value, and never theless the assessors have taken it upon themselves to augment annually the assessments; that the taxes collected on real estate, as well by the city as by the State, together with the repairs necessary for the preservation of property, and the expenses for insurance, render realestate for the most part valueless.

It is recommended in the memorial that it would be to the better interest of the property holders to leave the appointment of the assessors for State taxes to the Governor, and that the city taxes should be levied on the assessment rolls made by the State assessors, after the same shall have been duly revised and corrected.

Finally, the memorial suggests the following as the most economical mode of collecting the aforesaid city taxes:

That it made the duty of the city treasurer to publish in the official city paper, after the expiration of the delay fixed by law for the payment at his office, the list of delinquents now published by justices of the peace and clerks of court, giving a further delay of fifteen days to delinquents to pay their taxes.

That at the expiration of said fifteen days the receipts then unpaid will have the force and effect of a writ of fieri facias against each and every delinquent debtor, and will be handed over by the said city treasurer to the sheriff of the parish of Orleans who shall thereupon seize and sell the property whereon taxes are due, in the manner prescribed by law.

That the debtor of the city tax, at the expiration of the delay fixed in the public notice to be made by the treasurer, shall, in addition to the tax due, pay fifty per cent thereon as a full compensation for fees and charges incurred by the publication, at the payment to be made to or the delivery of the receipts to the sheriff, and if made after this delivery he shall moreover pay to the sheriff fifty cents, to cover all charges for said charges of collector before mentioned to arise since and after the putting of the receipt into his hands.

That the sheriff, within the three months following the delivery of said tax receipts shall be bound to pay to the city treasurer the amount of the taxes on the tax receipts, and shall, moreover, be held responsible to the city treasurer for the amounts of said tax receipts, and receipts therein his return, to be thereof the reason why the tax has not been collected. The city treasurer, on receipt of the said returned receipts from the sheriff, shall have the same registered in the order of mortgages, to secure a lien and privilege on the property taxed, and the said amounts shall be entitled to the benefit of the law for the registry, and 20 cents for the recording of the mortgage resulting from the registry.

All fees receipts and charges and the sum debtor shall constitute one register.

We are not prepared to endorse all the objections presented in the memorial, but those portions of it relating to the disproportionate expense of assessment, the disparity in the assessment rolls, and the enormous charges collected on delinquent tax-payers seem to us reasonable. Reform in this respect is undoubtedly required, and should be demanded at the hands of the General Assembly. The existing mode of assessment is cumbrous, unequal and costly, nor can we conceive what it was ever substituted for the previous simple plan of having the city and State assessments performed by the same set of functionaries.

ARTISTS OF THE ORLEANS THEATRE.—Mr. C. Burd Cassin, director of the Orleans Theatre, has engaged all the artists required for the approaching season. They left Havre on the 4th inst., on board the ship *Johannsberg*. Mr. Bernet again leased was to leave on the 22d for New York, by the steamer *Fulton*.

The following are the leading artists in the troupe:

First tenors, Messrs. DELAGRAVE and JULIAN; first tenor comic opera, Mr. HOLTSAM; second do., DESMBAT; first bass, SINCA; first do. comic opera, MILLE; second bass, MARIEPT; baritone, RATCHE; second baritone, VANSEL. Miss PATTA, first soprano; Miss BOCHARME, contralto; Miss CARLOS, light soprano; Mme Latouche, dugazon; Mr. BOTA, stage manager.

The drama and vaudeville will likewise be personated by Messrs. VENNET and MAILLET. Mme VENNET, Mme DELIGNE, Mlle LEIDER, &c., &c.

DRUGS AND CHEMICALS.—At the great Southern Depot of Louis Castel, corner Royal and St. Ann streets, may be found every possible article in the medical or chemical line, including all the late additions and valuable preparations. The proprietor calls attention to the advertisement in our columns for details.

CHEAP FASHIONABLE STORE.—We invite attention to the card of E. CHAMPAGNE, No. 5 Pontalba buildings, opposite the Second District steam ferry. The proprietor has always on hand a large assortment of fashionable clothing in the latest Paris and New York styles. Clothing is likewise made to order at his establishment.

ARRIVAL OF VESSELS IN THE CALBOON.—The steamship *Calhoun* arrived last evening from Key West and the Florida ports. The list of passengers and consignees will be found under the maritime head.

By this arrival we have received a copy of the *Key of the Gulf*, of the 20th ult. It is wholly destitute of news.

MISSING VESSEL.—The schooner *Undor*, Capt. Davis, sailed from Brazilian for this port on the 23d of August, since which time nothing has been heard of her. Fears are entertained for her safety. She had no passengers. Her crew consisted of seven persons in all.

The Chicago *Times* charges that Mayor Wentworth has for months kept that city alive by forced illegal contributions, levied upon the lowest and most degraded classes of society. It has been the custom of the Mayor to obtain from the Controller an estimate of how much money he would need during coming week to meet bills due by the city. Provided with this statement, every Saturday he marks off a certain number of houses of prostitution, and the number of inmates, and apportions the amount desired by the Controller among them. He then sends his police to these houses, has the inmates arrested, hands Justice King his table of estimates; the Justice fines them to that extent, the money is collected, and the city once more bankruptcy for another week.

MAYANA.

ARRIVAL OF THE CAHAWBA.

The United States mail steamship *Colorado*, J. D. Bullock, commander, from New York via Havana, arrived yesterday morning, having left the latter place on the 19th. The *Cahawba* did not enter the harbor, owing to the still existing quarantine regulations at this place. At Havana business was very dull. Sugar and molasses declining. Very little shipping in port, and still less for them to do. Exchange on New Orleans and New York 2 to 3 premium. A few days before the arrival of the *Cahawba*, about fifty slaves were landed between the Moro and the Punta, by a schooner from the coast of Africa, but they were all captured by the authorities, and would be made "emancipados." The cause of their being landed in this conspicuous place was some disagreement on board the vessel. The Spanish fleet was still in Havana. On the 21st, at about 120 miles from the Southwest Pass, passed steamship *Philadelphia*, bound to New York via Havana. The *Cahawba* has encountered some very heavy weather on the passage out; on the 13th and 14th experienced the heaviest gale she has ever known, being obliged to heave to for twenty hours.

The *Cahawba* brought the following passengers:

J Ayres, lady and child, M Bergman, L Moses, Mrs McKinley and child, Fleming, Mrs Birch and daughter, Miss Ison, J M Soule, lady and child, Miss Hammond, Geo W Parker, F Burnes, E H Brinkman, M Reeves, Capt Tobias, R Dunn, M Frat, F M Jones, M Sarpy, E Fourchy, valet and servant, W Robinson, Capt J Bishop, Miss Bunn, Sisters Mary, Miss Shaw, Henry W Marcy, Mrs Van Benthuysen and four children, Miss Davis, Mrs Kennedy, four children and servant, Miss A Rice, Hafer, C M Mosby, Actaral, T C Bryan, W Thompson, R Rutter, Mrs M Rice and child, and 31 Spaniards, five Cubans and three children.

By Telegraph.

Transmitted to the New Orleans Bee.

MORE FAILURES.

PHILADELPHIA, September 22.—Among others, it is reported that Geo. Robt. Patterson & Co. have failed in consequence of the decline in sugar.

Their liabilities in New Orleans, and other places in the South, are very large.

Business is nearly suspended in consequence of the stringency of the money market.

ANOTHER FAILURE.

ST. LOUIS, September 22.—The house of Eddy, Jamison & Co. has suspended on account of the embarrassments of a New York member of the firm.

MARKETS.

CINCINNATI, September 22.—Flour, $4 75 to $5. Grain unchanged. Whisky 17½ to 18c.

NEW YORK, September 22.—Cotton firm. Flour $5 50 to $5 55. White Wheat $1 40 to $1 50; Red $1 30 to $1 35. Corn 80 to 86c. Mess Pork $24 to $25. Lard heavy. Chicago Beef $15 50 to $16. Lard buoyant. Bacon steady.

ST. LOUIS, September 22.—Flour $4 50. Red Wheat $1 05; White $1 20 to $1 25. Corn—Yellow 70c; White 72½c.

RAILROAD ACCIDENT.

NEW YORK, September 22.—The New Haven train went off the track this evening, smashing the cars, and killing one and injuring many.

STEAMSHIP CITY OF BALTIMORE.

NEW YORK, September 22.—The steamship City of Baltimore is signalized. Her dates are anticipated.

AN EDITOR DROWNED.

VICKSBURG, September 22.—Dr. Loyd Selby, formerly editor of the Holly Springs *Jackson*ian, was drowned to day by a steamboat running over a skiff in which he was crossing, opposite Warrenton.

RIVER INTELLIGENCE.

VICKSBURG, September 22.—The Natchez passed down at 1, the McRae at 3, the Adams at 5, and the McGill at 5 this evening. The T. M. Kennett passed down at six this evening.

MICHIGAN SOUTHERN RAILROAD.

ALBANY, N. Y., September 22.—The committee appointed to examine the affairs of the Southern Michigan Railroad Company report the floating debt of the company to be $1,300,000, and say that the expenses can be largely reduced, and that, with economy, the road can pay its indebtedness.

WASHINGTON NEWS.

WASHINGTON, September 22.—Senator Shidell has received a letter from Senator Benjamin, dated City of Mexico, 14th September, saying that the Mexican League succeeded in making satisfactory arrangements with the Mexican government relative to the Tehuantepec transit route, and that Comonfort, the President, is now in favor of the Atlantic terminus.

Commissioner Rollins has made another issue, favorable to the *Tribune*, although the New York papers seem unanimous that shoulder straps have no power. Secretary placed Andrew Jackson Smith on the list of supernumeraries, while Macfarland, as Marshal, has incurred censure thus far only. The fact is Mr. Rollins has to obey certain statutes. He thinks, perhaps, has not at times, and he chooses to absolutely ignore all of a tedious nature to them.

The whole number of cigars exported from Havana up to the 15th of August, the present year, was 61,000,000, of which 2,000,000 were entered in this country. It seems to equal Havana 12,000,000 to Hamburg and Bremen, 10,000,000 to France, 8,000,000 to Spain. The exports of tobacco amount to 11,000 packages, of which 7,000 to Spain, and 4,000 to France.

THE CUBAN CRISIS.—We learn by the dispatches to Commodore Goldsborough, that Cuba is considered perfectly quiet. The latest statement that has come to us from official sources is that there are 1,500 rebels in the field, and that 1,000 of them are without arms and ammunition.

MAILS.—The Black Republican monopoly is in full force. Look out, Blow.

Washington, Sept. 15.

Hunter B. Farrington has resigned his office as Assistant Secretary of the Senate.

The Second Assistant Postmaster, Dundas, has gone to New York to prosecute contracts with the late mail agents.

The Supreme Court of the District of Columbia, in General Term, to-day reversed the action of the Circuit Court in the case of Mrs. Surratt, and ordered that the writ of error be granted. The case will be argued on the 1st proximo.

Secretary Seward has appointed Thomas H. Dudley, late Consul at Liverpool, to be Minister Resident to the Argentine Confederation, in place of Hon. Solomon Foot, resigned.

Hon. Thomas Corwin has been appointed Minister to Mexico, in place of Hon. Robert M. McLane, recalled.

Hon. Reverdy Johnson has been appointed Minister to England, in place of Hon. Charles Francis Adams, resigned.

Hon. Henry Wilson has been appointed Minister to Spain, in place of Hon. Daniel Sickles, recalled.

Hon. Anson Burlingame has been appointed Minister to China, in place of Hon. Frederick W. Low, recalled.

Hon. John Lothrop Motley has been appointed Minister to Austria, in place of Hon. Wells Campbell, resigned.

Hon. Bradford R. Wood has been appointed Minister to Greece, in place of Hon. John M. Francis, resigned.

Hon. Thomas H. Dudley has been appointed Minister to the Netherlands, in place of Hon. Henry C. Murphy, resigned.

Hon. Henry Shelton Sanford has been appointed Minister to Belgium, in place of Hon. Theodore Sedgwick Fay, resigned.

Hon. Thomas Jefferson Durant has been appointed Minister to Peru, in place of Hon. Alexander Ramsey, resigned.

Hon. Robert C. Schenck has been appointed Minister to Brazil, in place of Hon. Henry A. Wise, resigned.

Hon. Thomas Ewing has been appointed Minister to Hayti, in place of Hon. Benjamin Franklin Whidden, resigned.

Hon. Lewis Cass has been appointed Minister to France, in place of Hon. John Bigelow, recalled.

Hon. Robert C. Kirkwood has been appointed Minister to Chili, in place of Hon. Thomas Hart Dudley, resigned.

Hon. Thomas Hart Dudley has been appointed Minister to Venezuela, in place of Hon. Robert C. Kirkwood