The New Orleans Bee.

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THE NEW ORLEANS DAILY BEE.
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All bills with regular advertisers should be rendered monthly.

NEW ORLEANS:
SATURDAY MORNING, AUGUST 22, 1868.

NATIONAL DEMOCRATIC TICKET.

For President,
HORATIO SEYMOUR,
OF NEW YORK.

For Vice President,
FRANK P. BLAIR,
OF MISSOURI.

Electors for the State at Large:
EX-GOV. R. C. WICKLIFFE, of West Feliciana.
ISAIAH GARRETT, of Ouachita.
ALTERNATES:
JAMES P. FRERET, of Jefferson.
JUDGE J. M. LEA, of Orleans.

District Electors:

First Congressional District	F. SAMBOLA.
Second "	M. R. SHADY.
Third "	A. R. HERRON.
Fourth "	A. DeBLANC.
6th "	P. D. COLEMAN.

ALTERNATES:

First Congressional District	T. P. SHEARBURNE.
Second "	GEO. W. RACE.
Third "	J. H. KENNARD.
Fourth "	E. N. C. CULLEN.
6th "	W. F. BLACKMAN. J. B. BRIGHAM.

LEGISLATIVE TACTICS.

The daily reports of the proceedings of the Senate and House of Representatives show how apt the members have got to be in the use of party tactics. Let a Radical rise and move for a suspension of the rules to introduce some resolution, and the proposition is met with an instantaneous second from the dominant party. But let the same thing be tried by a Democratic member, especially if the measure he wishes to introduce be objectionable to the Radicals, when lo! and behold, it is announced that parliamentary law is inflexible, and the rules cannot be suspended on any consideration. An instance of this occurred yesterday in the lower House, when Mr. Noble, representative from Orleans, asked for a suspension of the rules to introduce a resolution of inquiry concerning the affairs of a certain railroad worked by a close corporation of Radical leaders in North Louisiana, who claim to have purchased it, but who have no more title to it than a notorious Scripture character, who is said to dwell in the lower regions, and who offered the Saviour of mankind "all the kingdoms of the world, if he would fall down and worship him." That is one of the first and largest bribes of which we have any account. The North Louisiana and Texas corners are also willing to offer a considerable share of the property they own in imagination, for a quieting of their title, but it will not do.

We hope Mr. Noble will not be "bluffed" off in this manner, but that he will press the inquiry. He will be amply rewarded by the exposure of as pretty a piece of sharp financiering as was ever done in New York or elsewhere, and will earn the thanks of the deeply wronged creditors of a corporation whose affairs he proposes to investigate.

COMMISSIONER ROLLINS' LETTER OF RESIGNATION, AND ITS CONSTRUCTION BY THE ATTORNEY GENERAL.

Mr. Rollins, Commissioner of the Internal Revenue Department, lately addressed to the President a letter, in which he tendered to him a conditional resignation of his office. The condition was, that he would vacate the Commissionership upon the Senate's confirming his successor. One is at a loss to know what could be the motive of Mr. Rollins in writing this letter except for the purpose of annoying the President and testing his obedience to the Tenure of Office act, which act assumes to prevent the President from making removals from office except under certain restrictions, without the consent of the Senate first had and obtained. Mr. Rollins knew if the President desired his resignation. But Mr. Rollins might have wished to hold it. Why, then, should he, unless for a most political purpose, agree to vacate his office upon the happening of a certain event, which was not likely to occur? A conditional resignation is simply no resignation at all, and we wonder at the pains which have been taken by the learned and acute Attorney General, to whom the letter of Mr. Rollins' letter was submitted, to show what fact. It seems to us that the proper course for President Johnson to have pursued, if he had lost control over the Commissioner, was to have returned him the letter or thrown it in the waste-paper basket. Imagine how Andrew Jackson would have acted in such a case! Mr. Evarts avoids applying the principles of the Constitution and previous practice of the Government to Mr. Rollins' case. He assumes that the question is to be decided by the Senate on its own acts alone, and therefore gives it as his opinion that the letter not being an absolute resignation the Commissionership is not vacant. This is certainly a strange state of things, when an officer of the Government, appointed by the President and responsible to the President, can with impunity tantalize and trifle with his superior in this manner. But after the conduct of Mr. Stanton, and the support afforded him by Congress in his defiance to the Executive, and this impertinence of Mr. Rollins, we may look for every contemptible tide-waiter and petty clerk snapping his fingers and making faces at the highest authority in the Government when ever his behavior is such as to call for his dismissal. This state of things, it seems to us, cannot possibly last. The Government cannot be successfully carried on without proper discipline and subordination. If the officers of the Government are not responsible to the President by whom is discipline to be enforced?

Mr. Evarts' opinion on Mr. Rollins' case will not, we think, add to his professional reputation. We do not see how he could ignore the fundamental principles upon which the Government has always been administered.

We publish the opinion in this issue.

WASHINGTON, August 12.

THE INTERNAL REVENUE COMMISSIONERSHIP—MR EVARTS OPINION.

The following is the letter of Secretary McCulloch to United States Attorney General Evarts, and the opinion of the Attorney General in response thereto:

WASHINGTON, Aug. 12, 1868.

Dear Sir—Inclosed I hand you a copy of a letter addressed by Mr. E. A. Rollins, Commissioner of Internal Revenue to the President of the United States on the 8th day of June, 1868, and also a copy of the President's indorsement upon it, dated Aug. 5, 1868. Under these circumstances the following questions are presented for your consideration:

1. Is the office of Commissioner of Internal Revenue vacant?

2. If the office is vacant, when did the vacancy occur, and can a successor to Mr. Rollins be appointed during the recess of the Senate?

The office of Commissioner of Internal Revenue being a very important and responsible one, it is desirable that there should be no doubt as to the loyal status of the person in charge of it. I desire that you will favor me with your opinion upon the question, thus presented to you, at your earliest convenience.

Very respectfully,
Your obedient servant,
HUGH McCULLOCH,
Secretary of the Treasury.

To the Hon W. M. EVARTS, Att'y General.

ATTORNEY GENERAL'S OFFICE, }
August 10, 1868. }

To the Secretary of the Treasury:

SIR—I have given to the subject, submitted for my consideration by your letter of the 7th inst., its relation to the present condition of the office of Commissioner of Internal Revenue, the most conspicuous case. The case presents itself as follows: Mr. E. A. Rollins, holding the civil office of Commissioner of Internal Revenue, to which he has been appointed by the President of the United States, by and with the advice and consent of the Senate, addressed to the President, under date of June 8, 1868, the following letter:

OFFICE OF INTERNAL REVENUE,
Washington, June 8, 1868.

Dear Sir—In pursuance to a purpose known to you under the provisions of the Tenure of Office act, I hereby tender my resignation of the office of Commissioner of Internal Revenue, to which I have been appointed by the President, by and with the advice and consent of the Senate, to take effect upon the appointment and qualification of my successor, nominated by you to the Senate on the 3d inst., or sooner if required.

Very respectfully,
E. A. ROLLINS.

Commissioner of Internal Revenue.

Upon the 9th of August the President passed upon the letter the following indorsement:

The resignation of E. A. Rollins, as Commissioner of Internal Revenue, dated June 3, 1868, is this day accepted. Upon these facts you do not my answer to two questions, viz: 1. Is the office of commissioner of internal revenue vacant? 2. If the office is vacant, when did the vacancy occur, and can a successor of Mr. Rollins be appointed during the recess of the Senate? The office of Commissioner of Internal Revenue is, as you suggest, a very important and responsible one. Its intelligent, efficient and faithful administration is a matter of great interest to the public revenue and the public credit, and it is justly a subject of solicitude with the President that his full duty, under the Constitution and the laws, in respect to the office and its administration, shall be fulfilled.

The questions which you addressed to me seem to be of practical and substantial interest in the executive administration of the government only by force of the recent legislation of Congress, known as the Tenure of Civil Office bill, that has impressed upon a class of offices which includes that now under consideration, a tenure of office, at the will of the office holder which cannot be terminated except by the concurrence of the President and the Senate, in the appointment of a successor, and this actual reduction into the office. So long as the President did, by force of the Constitution and the laws, had the power to terminate the office holder's possession of his office, by removal, at his President's discretion, and against the will of the officer, the tenure of the latter's desired adherence to or the resignation of his office could impose no restraint upon the time or manner of the President's exertion of his proper authority in the premises. The precise effect, therefore, of the legislation referred to, is the first point for consideration.

The purpose of the Tenure of Office civil bill was to change the doctrine and practice of the Government, by which removals from office at mere discretion of the President had been established as a proper, and, as had been thought, a necessary attendant of the Executive duty and responsibility. Under the consideration to maintain the efficiency and fidelity of the public service, in fulfilling the manifold and incessant obligations of administration, and in execution of the laws, this purpose, which might have been suited to a requirement of a concurrence of the Senate with the Executive in effecting a removal from office, and yet left the act of removal as a separate and independent act, open to the exigencies of the public service have been carried by the law to the extent of putting a termination on an officer's hold on office by the united will of the Executive and the Senate only, except by the sole and specific mode of the appointment, confirmation and qualification of a successor. This term "hold upon an office into which he shall have been inducted" is put distinctively by the act as a matter of the officer's right and title. The consequence of this is, that the office is protected, against the will of the officer, during the session of the Senate, however flagitious and imperious his personal or official conduct may be, except through the conditional process of impeachment during the recess of the Senate. The remedial proceeding of suspension is equally denied to the Executive, followed by accusation to the Senate, and judgment thereon, is provided, and any result in the removal of the officer without the necessity of the simultaneous appointment, confirmation, and qualification of his successor.

The language of the section, securing the right and title to the office, is too clear to admit of dispute. It says that any person holding any civil office, to which he has been appointed by and with the advice and consent of the Senate, and every person who shall hereafter be appointed to any such office, and shall be duly qualified to act therein, is and shall be entitled to hold such office until a successor shall have been, in like manner, appointed and duly qualified, except as herein otherwise provided." Mr. Rollins then, as the holder of his office by the President, was entitled to hold the office of Commissioner of Internal Revenue until a successor should have been appointed by and with the advice and consent of the Senate, and should have qualified, and the only interruption of this, his personal right, possible, under the law, is the action of the Senate in impeachment and judgment thereon, or the special proceeding of suspension, accusation, and judgment thereon, provided by the act itself, and which, excluding parishes of the nature of impeachment. It rested, then, under the operation of this law, solely with Mr. Rollins to determine whether he would hold his office or not, and to his hold upon the office by a relinquishment or resignation of it, and the question whether the office is now vacant must, in my opinion, turn entirely upon a just construction of the effect of the letter of Mr. Rollins. In this regard this letter is manifestly framed with the intent of carrying an unimpressed that the office should then hold itself, in respect to official service, and to the public service, and to the power and duty of the President in relation thereto, precisely in a different footing from that in which the law, against or without reference to his wishes, had placed him. Upon fully weighing all parts of this official communication, and the indorsement which respect to the Commissioner would require me, if possible, to give some official effect to it, I cannot but pronounce it entirely without any legal operation whatever upon Mr. Rollins' tenure of office. I am obliged to regard it as a proposition for a resignation, or actual relinquishment of the office, only upon and after the event which is named and designated by the writer as a condition precedent to its having that effect. This event, in the language of Mr. Rollins, addressed to the President, is the qualification of my successor, nominated by yourself, and confirmed by the Senate.

It will be perceived that this event, which is to open this tender of a resignation into a relinquishment of the office, is precisely the action of the Executive and of the Senate, and of the successor of Mr. Rollins, which, by the terms of the law and the rights it confers upon the office, and consequently of any power in regard to its relinquishment I cannot, therefore, give to this letter any official or legal effect, other than as placing at the discretion or disposition of the President any power over the office of Commissioner of Internal Revenue, which he did not possess without it. It remains only for me to consider whether the indorsement upon the letter of Mr. Rollins made by the President on the 5th of August operates to put in the position of the office of Commissioner of Internal Revenue, as respects its vacancy, or the present authority to fill it. Undoubtedly if any officer of the Government should, on the 5th of August, have tendered his resignation, which takes effect as and official or legal relinquishment of his office upon condition, it is perfectly clear that the acceptance of such assent by the condition or not as may seem to him discreet, and in such a case an indorsement upon the letter, of the fact of such acceptance, or quiescence in this disposition of the office which had been made by conditional resignation. I have, however, in the singularity character which I have assigned to the letter of Mr. Rollins, sufficiently shown that, in my opinion, it possessed no legal or official operation whatever upon the office, or the President's authority over it, to which the endorsement could attach itself, and I must consider that the office of Commissioner of Internal Revenue, and Mr. Rollins hold upon it, remain the same as if his letter had not been written, or the President's indorsement thereon, and the office is not vacant.

This conclusion renders it unnecessary to consider or reply to your second question, which arises only in case I should have found reason to pronounce the office in question vacant. I have the honor to be, very respectfully, your obedient servant,

WM. M. EVARTS, Att'y. Gen'l.

BROOK RANKIN'S BANNER.—We have received from Mr. W. H. Lesson, photographer, 178 Canal street, (Corno building) a copy of his picture representing the banner of the Crescent City Council, in which the stalwart Blair is handling a broom with sweeping effect among the "carpet bag" sprites. These gentry seem to be making excellent time under its application, which is significant of the stampede to take place in November next.

DEMOCRATIC CAMPAIGN SONG.—The publisher, Louis Grunewald, 124 Canal street, has sent us a Democratic campaign song, by H. A. Anthelin, set to music.

CONSTITUTION CLUB.—BANNER AND WREATH PRESENTATION.—We publish in our advertising columns the programme of the banner and wreath presentation of the Constitution Club, to take place at the St. Charles Theatre to-night. The personnel of the Club, and the interesting character of the ceremonies, promise to draw together a brilliant collection of fair women and brave men.

BENEFIT OF MISS PLACIDE.—We are in receipt of tickets for the complimentary benefit to be tendered to this worthy and talented young actress at the Varieties Theatre.

GOV. WARMOTH'S MISREPRESENTATIONS.—It will be seen by reference to Washington correspondence in this issue, that the Bureau of Freedmen have information from the sub-districts in Louisiana of only 11 murders, instead of 151 as reported by Gov Warmoth in his notorious letter to the President.

The Demonstrations Thursday Night.

The BANNER CLUB.—The announcement that this respectable Club named in honor of that distinguished soldier and statesman, who was made by all parties the favorite of Louisiana for the Presidency, would present a banner presentation at the Opera House, to be followed by a torchlight procession, Thursday night, not only aroused the people, but it seemed that nearly every person in New Orleans, capable of appreciating it, either participated in or were witnesses of the demonstration. The banner is sufficiently shown that, in my opinion, it possessed no legal or official operation whatever upon the office, or the President's authority over it, to which the endorsement could attach itself, and I must consider that the office of Commissioner of Internal Revenue, and Mr. Rollins hold upon it, remain the same as if his letter had not been written, or the President's indorsement thereon, and the office is not vacant.

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The following are the names of the young ladies who represented the several States on the occasion of the banner presentation:

Maine, Miss Mattie Hayes; New Hampshire, Miss G. Bryant; Vermont, Miss Jennie Rundolph; Massachusetts, Miss Sallie Edgely; Rhode Island, Miss Addie Townsend; Connecticut, Miss Alice Baxter; New York, Miss Louise Skinner; New Jersey, Miss Mary Bell; Pennsylvania, Miss Minny Wylie; Delaware, Miss Frances Johnson; Maryland, Miss Alice Toby; Virginia, Miss Emily Kennedy; West Virginia, Miss Emma Baycott; North Carolina, Miss Ida Smith; South Carolina, Miss Emma Smith; Georgia, Miss Fanny Blevins; Florida, Miss Sue Butler; Alabama, Miss Fanny Pitkell; Mississippi, Miss Florence Kennedy; Louisiana, Miss Kate Mollhenny; Texas, Miss Fanny Toby; Arkansas, Miss Blanch Cassus; Kentucky, Miss Emma Dick Ellis. Miss Ida Wright, Miss Bell Hazlewood, Miss Addie Wickware, Indiana, Miss Olivia Robinson; Illinois, Miss Orleana Robinson; Michigan, Miss Josephine Hazlewood; Iowa, Miss Lizzie Stephens; Ohio, Miss Sardonia Holmes; Wisconsin, Miss McCutcheon; Minnesota, Miss Lorie Grimes; Kansas, Miss Jessie Stephens; Nebraska, Miss Mollie Oliver; Oregon, Miss Katie Thompson; California, Miss Dorcy Patton; Kansas, Miss Carrie Graham

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