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Devoted to News, Politics, Intelligence, and the Improvement of the State and Country.

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OFFICIAL.

Acts and Joint Resolutions Passed by the Legislature—Session 1870 and 1871.

AN ACT TO ALTER AND AMEND AN ACT ENTITLED "AN ACT TO ALTER AND AMEND THE CHARTER AND EXTEND THE LIMITS OF THE CITY OF COLUMBIA," APPROVED FEBRUARY 24, 1870.

SECTION 1. Be it enacted by the Senate and House of Representatives of the State of South Carolina, now met and sitting in General Assembly, and by the authority of the same: That the Mayor and Aldermen of the City of Columbia are hereby authorized and empowered to incorporate the territory added to the former territory of the City of Columbia, by an act of the General Assembly of this State, entitled "An act to alter and amend the charter and extend the limits of the City of Columbia," approved February 26, 1870, into the present wards of the said city as they are now laid out, by extending the lines thereof north and east, to the present northern and eastern boundaries; and the said Mayor and Aldermen, at the time they incorporate the said newly annexed territory into the existing wards of the said City of Columbia, are hereby authorized and empowered to continue and extend the said streets in straight lines through the lands of any person or persons, companies or corporations, to the present northern and eastern boundaries of the said city, of the same width of the old streets: *Provided, however,* that in carrying out the first section of this act, in extending the wards of the said City of Columbia, and in the extension of the streets thereof, north and east, to the northern and eastern boundaries of the said City of Columbia, the Mayor and Aldermen shall conform to the twenty-third section of the first article of the Constitution of this State, now of force: *And provided further,* that the act of the General Assembly of this State, entitled "An act to declare the manner by which the lands, or the right of way over the lands, of persons or corporations may be taken for the construction and use of railways and other works of internal improvement," ratified on the 22d day of September, A. D. 1868, shall be in all respects followed and observed.

Sec. 2. That when the said territory shall have been incorporated into the present wards of the said city, the inhabitants thereof shall be entitled to all the rights and privileges, and be subjected to all the duties and liabilities which now pertain to the corporations of the said City of Columbia, or which may hereafter be created by law.

Sec. 3. That in all cases in which by existing ordinance or ordinance of the said city, which may hereafter be passed, the Mayor and Aldermen thereof, or the Mayor alone thereof, have power to impose fines for the violation of the same, the said Mayor or Aldermen, or the said Mayor alone, or any Aldermen acting in his stead, are hereby authorized and empowered to impose the alternative punishment of imprisonment or confinement at hard labor in the workhouse, whenever such workhouse shall be erected: *Provided, however,* that the term of imprisonment or confinement at hard labor shall not exceed ten days for any single offence.

Sec. 4. That all persons liable to taxation shall make discovery, upon oath or affirmation, of their taxable property within the said City of Columbia, and make payment of their taxes to the clerk and treasurer of said City of Columbia, according to his assessed value thereof; and upon the failure to make such return and payment as required, the party so in default shall be subject to a penalty of ten per cent., to be collected in the manner hereinafter in this section provided for the collection of taxes, fines and interest, and whenever it shall become necessary to issue executions for the collection of taxes due to the said City of Columbia, and to seal thereunder the real property of the defaulting taxpayer, in order to collect the same, the sale thereof shall take place in the same manner, and subject to the same regulations, as are applicable to sales of real estate by the sheriff of Richland County, under executions levied out of the Circuit Court of Common Pleas. And all executions to enforce the payment of tax, fines and interest, shall be issued under the seal of said City of Columbia, and may be lodged in the office of the sheriff of Richland County, and may be directed to the said sheriff or to the chief of police, or other persons appointed by the said Mayor and Aldermen to collect and receive the same, with costs, as in such cases made as provided by law; and all property upon which tax shall be levied and assessed is hereby declared and made liable for the payment thereof, in preference to all other debts, except debts due to the State, which shall be first paid for the term of one year from the time at which the same may be assessed and levied, and that all taxes and licenses imposed by the Mayor and Aldermen of said City of Columbia shall be payable in advance on or before the 15th day of March after the assessment of said taxes, by the parties liable for the same; and, on failure of payment of the same, their property shall be liable as in manner and form first before stated. And for the purpose of putting the purchaser of said real estate into the quiet and immediate possession thereof, if it be necessary so to do, the Mayor of the said City of Columbia is hereby

authorized and empowered to issue his warrant of ejectment, directed to the chief of police, or any other officer of the city, against the said defaulting taxpayer, his tenants or lessees, and all persons whomsoever occupying or holding the said property: *Provided,* that the said real property shall not be sold, or the owner of the fee therein deprived of the same, for a longer period than two years.

Sec. 5. That the Mayor and Aldermen of the said City of Columbia, are hereby vested with all the power and authority over the poor within the City of Columbia which by the law now belong, or may hereafter belong, to the county commissioners of Richland County over the poor of said county. And for the purpose of raising funds to provide for the support and comfort of the said poor, the said Mayor and Aldermen may assess and collect a poor tax on the taxable property of the said city, in the same manner as they assess and collect taxes thereon for the support of the city government: *Provided,* that said tax shall not exceed ten per cent. on the amount of taxes thereon paid to the said city: *Provided further,* that the taxpayers of the said City of Columbia shall not be taxed for the support of the poor outside of the corporate limits of the said city.

Sec. 6. That when any fine imposed by the said Mayor and Aldermen, or by the said Mayor alone, for a violation of any ordinance of the said City of Columbia, passed pursuant to law, exceeds forty dollars, the same shall be recoverable in the Circuit Court of Common Pleas for Richland County; and when such fine shall be for forty dollars or less, the same shall be recoverable before the said Mayor and Aldermen, or before the said Mayor alone: *Provided,* that in all cases the party so fined by the said Mayor shall have the right of appeal to a hearing to the said Mayor and Aldermen in Council assembled, on giving proper security to the City of Columbia to prosecute said appeal.

Sec. 7. That the twelfth section of an act of the General Assembly of this State, entitled "An act to alter and amend the charter of the Town of Columbia," ratified on the 21st day of December, one thousand eight hundred and fifty-four, which authorizes the Mayor and Aldermen of the said City of Columbia to issue an execution against the body of every person for any sum of money imposed by way of fine, tax or exemption for street or unofficial police duty under the circumstances therein named, be, and the same is hereby, repealed. The said Mayor and Aldermen of the City of Columbia shall have power to state and remove all nuisances in said city, and it shall be their duty to keep all roads, ways, bridges and streets within the corporate limits of the said city in good repair; and for that purpose they are invested with all the powers of county commissioners or commissioners of roads for and within the corporate limits of said city, and they may lay out new streets, close up, widen or otherwise alter those now in use; subject, however, to the two provisions contained in the first section of this act; and shall have power to close and arrange the inhabitants or citizens of said city liable to street, road or other public duty therein, and to force the performance of such duty, under such penalties as are now, or shall hereafter be, prescribed by their ordinances, passed pursuant to law; and they shall have power to compound with all persons liable to work the streets, ways and roads in said city, upon such terms as their ordinances may establish; and their rules and regulations require; and all persons refusing to labor, or failing to pay such commutation, shall be liable to such fine, not exceeding twenty dollars for any one year, as the said Mayor and Aldermen may impose; and they shall have power to enforce the payment of such fine in the same manner as is provided in the sixth section of the act for the collection of other fines. And said Mayor and Aldermen shall have power and authority to require all persons owning a lot or lots in said city to close in, and to make and keep in good repair sidewalks in front of said lot or lots, wherever the same shall front or adjoin any public street of said city, if in their judgment, such sidewalks shall be necessary; the width thereof, and the manner of construction, to be designated and regulated by the said Mayor and Aldermen; and for default or refusal, after reasonable notice, to make and keep in good repair such sidewalks, and to close in such lot or lots, the Mayor and Aldermen may cause the same to be done, and require the owner to pay the cost of the work; and the said Mayor and Aldermen are hereby empowered to sue for and recover the same by action in any court of competent jurisdiction: *Provided,* that the contract be let to the lowest responsible bidder.

Sec. 8. That the said Mayor and Aldermen are hereby empowered to require all persons and corporations now engaged, or who may hereafter become engaged, in business or avocations of any kind whatever within the limits of the City of Columbia, to take out a license from the Mayor and Aldermen of the said city, who are hereby authorized to impose a reasonable charge or tax for the conduct of the same.

Sec. 9. That all that part of Section 10 of an act of the General Assembly of this State, entitled "An act to alter and amend the charter of the Town of Columbia," ratified on the 21st day of December, one thousand eight hundred and fifty-four, which relates to the imposition of taxes on slaves, free negroes, mulattoes or mestizos residing within the limits of the said city, and all other acts and parts of acts of the General Assembly of the State relating to the said City or to the said Town of Columbia, before it was incorporated as the City of Columbia, wherein are discriminations for purposes of taxes, or for any other purpose whatever on account of race or color, be, and the same are hereby, repealed.

Sec. 10. That the Mayor may, as often as occasion may require, or when requested so to do, in writing, by three Aldermen, summon the Aldermen to assemble in Council, and the said Mayor and Aldermen shall have, and they are hereby vested with full and ample power, from time to time, under their common seal, to make all such ordinances, rules and regulations relative to the streets and markets of the said city as they may think proper and necessary, and to establish such by laws, not inconsistent with the law of the land, as may tend to preserve the quiet, peace, safety and good order of the inhabitants thereof; and the said Mayor and Aldermen, or the said Mayor alone, may fine and impose fines and penalties for violations thereof, which may be recovered in a summary manner to the extent of forty dollars before them, in Council, or before him alone, subject to the right of appeal, as herein before provided, from the decision of the said Mayor in the premises; and the said Mayor and Aldermen, separately and severally, are hereby authorized to administer on the command the peace, disperse riotous assemblies, and within the limits of the said city are vested with all the powers and duties which pertain to the officers of the peace. In these and like respects throughout the State: *Provided, nevertheless,* that all such ordinances, by-laws, rules and regulations as are herein promulgated, and that no such fine in any case, and for any single offence, shall exceed the sum of fifty dollars.

Sec. 11. That every description of property, real and personal, situated, used or occupied within the limits of the said City of Columbia, which is now taxed, or liable to be taxed, or which hereafter made be made liable to taxation by the General Assembly for the support of the State Government, shall be, and is hereby, made subject to taxation by the Mayor and Aldermen of the said city for the support of the government thereof.

Sec. 12. That an ordinance entitled "An ordinance to regulate licenses for the year 1871," passed and ratified by the Mayor and Aldermen of the said City of Columbia, in Council assembled, on the 30th of December, A. D. 1870, be, and the same is hereby, declared null and of full force to all intents and purposes, notwithstanding the letter, tenor and effect thereof, except so much of the said ordinance as relates to licenses for cotton gins, ginning for toll or per, dealers, retail, in goods, wares and merchandise, including distilled spirits, hotel keepers, livery and stable stables, the license for which shall be as follows: Cotton gins, ginning for toll or per, \$50. Dealers, retail, in goods, wares and merchandise, excluding distilled spirits, whose annual sales exceed \$5,000, and do not exceed \$10,000, \$20. Dealers, retail, in goods, wares and merchandise, including distilled spirits, whose annual sales exceed \$2,000 and do not exceed \$5,000, \$10. Dealers, retail, in goods, wares and merchandise, excluding distilled spirits, whose annual sales exceed \$500 and do not exceed \$2,000, \$5. And every additional thousand, per thousand, 50 cents. Hotels capable of accommodating less than 100 and more than 50 persons, \$35. Hotels capable of accommodating more than 25 and less than 50 persons, \$30. Stables, livery and sale \$75: *Provided,* that there shall be no tax upon incomes derived from forage, employment and professions: *And provided further,* that no penalty imposed by said ordinance shall attach thereto until thirty days after the ratification of this act.

Sec. 13. That all acts or parts of acts in consistent with the provisions of this act, be and the same are hereby repealed.

In the Senate house, this 28th day of February, in the year of our Lord one thousand eight hundred and seventy one.

(Signed) ALONZO J. RAINIER, President of the Senate.

(Signed) FRANKLIN J. MOSES, Jr., Speaker House of Representatives.

Approved the 23 day of March, A. D. 1871.

(Signed) ROBERT K. SCOTT, Governor.

That Conference.

Upon invitation by His Excellency the Governor, several of the prominent citizens of the State assembled at the Capitol, on Monday evening, to consult upon the present disturbed condition of affairs in the upper portion of the State. Among those present were Col. Simon Fair, of Newberry, General McGowan, of Abbeville, Mr. Henphill, of Chester, General Kershaw, of Camden, General Easley, of Greenville, Colonel Wallace, of Columbia, Colonel Connor, of Spartanburg, Messrs. Simmons, of the Courier, Pope, Seibels and Ezell, of Columbia, and several others. The conference was free and pleasant, and the present condition of affairs was freely discussed. The principal object of the conference was to arrive at the cause of the existing troubles, and, if possible, suggest a remedy. We were present, and listened to the conversations throughout, and confess to being agreeably surprised at the general tone of the meeting.

The principal cause of the trouble, as urged by nearly all these gentlemen, was the organization and arming of one class or race of citizens as against the other. It was argued, with considerable force, by every gentleman who spoke upon the subject, that placing arms in the hands of the colored men gave a feeling of insecurity to the whites, and caused a feverish feeling of alarm to pervade every community. Whether this feeling was well grounded, or otherwise, made no difference to the fact that such a feeling actually existed, and so long as that feeling existed there was imminent danger of a collision upon the slightest provocation. It was further urged—and not without some show of reason—that the arming of the colored militia was regarded by the whites as dangerous to peace and good order; and, whereas, before such arming was done, men could go to bed in peace and security, without fear of molestation, now they were compelled to go armed themselves as a measure of self-protection. The debate upon this subject was long and exhaustive, but the conclusion reached by all was, that the arming of the colored militia was at least an unwise measure.

Another fruitful source of complaint, and one which we have regarded as lying at the very root of the whole matter, was the profligate and irresponsible manner in which the Legislature performed its work during the last session. It will be recollected that we repeatedly warned the Legislature that the people were watching its operations, and that dissatisfied constituents would hold derelict members to an account for their stewardship. But, one point in all the argument struck us with more force than all others, and that was, that the present system was one of "taxation without representation." This fact cannot be denied, that, practically, the Legislature is a body that represents but a very small portion of the material wealth of the State.

Many of the gentlemen admitted that the per centum of taxation was not exorbitant, but the assessments were grossly disproportionate and unjust, and that taxes were, in many instances ten times as high as they ought to be. This arises from the incompetency of the Assessors, few of whom actually know anything about the value of property, and many more being governed more by personal spite than by a desire to do justice. This is no doubt true, to a great extent. These were the two principal points discussed, although others were incidentally mentioned. We were highly gratified with the manly and dignified positions taken by General McGowan and Colonel Fair, and while we have no particular objections to offer to the remarks of any of the gentlemen present, we regard the stand taken by the two gentlemen named as pre-eminently just and dignified. The meeting had no political significance whatever, for politics were not mentioned, except incidentally, during the entire conference. That the meeting will result in good, there is every reason to believe, as these gentlemen can return to their homes impressed with the belief that the Governor really desires to protect the interests of all classes of citizens, irrespective of party lines.

That there are certain abuses in the Legislature which must be corrected, there is no one foolish enough to deny; and, so long as these abuses exist, there will always be a fruitful cause for complaint. Most of the gentlemen, who took part in the conference, returned to their homes yesterday.

[Columbia Union, 15th.]

THE BASEST INGRATITUDE.

Every editor can appreciate the following pungent truths, which we find floating around, and in his heart will fondly wish that every reader might realize the force of these practical and timely reflections:

"It is strange how closely people read the papers. We never say anything that anybody don't like but what we soon hear of it, and everybody tells us about it.—But, if once in a while, we happen to say a good thing, we never hear that—nobody seems to notice that. We may pay some man a hundred compliments, and give him a dozen puffs, and he takes it as a tribute to his greatness and never thinks anything about it—never thinks it does him any good. But if we happen to say something that this very man don't like, or something that he imagines reflects on him or his character, see how quickly he flies up and gets mad about it. All our evil is duly charged to us, but we never, apparently, get any credit for what good we do."

It has come to light that there is a beautiful girl in Central New York who has about twenty lovers who do nothing but rob and steal for her benefit.

The Income Tax.

We have not hitherto said anything in these columns in reference to the income tax, though we have had our own opinion about it.—We have expected that the tax would be abolished very soon, because there is a great clamor raised against it, especially in that section of the country where there is the greatest amount of wealth, and at the same time, the greatest aversion to paying a fair share of taxes thereon. If the income tax is abolished, the effect will be, like all the legislation of a Radical Congress, to relieve New England from its just share of taxation and impose still heavier burdens upon the West and South; for the amount will be made up in some other way. We said "just share" inadvertently. The truth is, Massachusetts now, with \$77,000,000 more property than Ohio, pays \$7,000,000 less tax.

If the income tax is abolished, it will reduce the amount of tax collected from Massachusetts more than one half, from Virginia about one thirty-eighth, from Rhode Island more than one-half, from Illinois less than one-fifth.—Vermont will have her taxes reduced more than nine-tenths, Ohio one-fourteenth, Maine more than one half, Kentucky less than one twenty-third, New Hampshire nearly two-thirds, Missouri less than one-eleventh, Connecticut more than one half, Indiana less than one seventeenth.

If the income tax is abolished, the six New England States will pay \$3,161,198 as the full amount of their internal taxes, while the three Western and the three Southern States named will pay \$50,318,891. And we of the West and South are congratulated upon this happy state of things by the representatives of the millionaires, the representatives of the bond-holders, who are not even taxed upon the principal of their bonds. They, too, congratulate the toiling millions upon the fact that the bond-holder is to be relieved from the paltry tax upon his income, and that the tax which the bond-holder now pays will soon be paid by labor.

A tax upon incomes, we believe, may be so arranged as to be the fairest of any that can be laid and the most acceptable to the great mass of tax payers. Taxes upon real estate and upon certain personal property are often burdensome, especially when a property tax is nearly or quite unproductive; while a portion out of an actual income can always be spared without inconvenience.—We would have liberal exemptions allowed in favor of those of small or moderate incomes; but the man of large income should pay an increasing per cent in proportion to the amount of his ability to pay. For instance a man with an income of \$50,000 could live more easily on \$45,000 than a man with an income of only \$3,000 could on \$2,970.

Let the former, then, be taxed ten per cent, and the latter one per cent on his income. Let the per cent of tax vary from one to ten per cent according to the income. The exemptions might be something as follows: First \$2,000, with an addition of \$500 or \$600, if married, and a further addition of say \$250 for each child under age in the family; then the amount actually paid for rent of dwelling, for ordinary and necessary repairs of dwelling and for taxes thereon, and amount paid for schooling.

Of course, the necessary expenses of carrying on any business must be deducted in determining the taxable income from that business. The great object should be to reach those persons who have ample means to pay taxes from large net incomes. The great capitalists, the millionaires and the "blatant bond-holders," will of course object to all this; but the day may yet come when these principles will be carried out, to the joy and relief of the poor and the moderate in circumstances, who now pay a disproportionate and burdensome amount of taxes.

[Sumter News.]

JENA AVENGED.—Here is where the shoe pinched the Prussian foot. The battle of Jena, fatal to the Prussian monarchy, was fought on October 14, 1806.—About twenty thousand Prussians were killed in that battle, and more than thirty thousand taken prisoners. The king fled from the field, the Duke of Brunswick received his death wound upon it, all the principal fortresses surrendered to the victorious French, who, on the 25th of October, 1806, entered Berlin, into which Napoleon I. made his triumphal entry on the following day. History has thus repeated itself, with inversion, and Jena has been avenged.

Excellence of the Farmer's Life.

Agriculture corresponds to that degree of exercise which is the best preservative of health. It requires no hurtful fatigue on the one hand, nor indulges on the other in idleness, still more hurtful.—During a throng of work the diligent farmer will sometimes be early and late in the field; but this is no hardship upon an active spirit. Agriculture is equally salutary to the mind. In the management of a farm, constant attention is required to the soil, to the season, and to the different operations.—A gentleman thus occupied becomes daily more active, and is daily gathering knowledge; as his mind is never suffered to languish, he is secure against the disease of low spirits.

But what I chiefly insist on is, that laying aside irregular appetites and ambitious views, agriculture is, of all occupations, the most consonant of our nature, and the most productive of contentment, the sweetest sort of happiness. In the first place it requires that moderate degree of exercise which corresponds the most to the ordinary succession too rapid; angling produces a succession not only more to the ordinary succession, but has the following signal property, that a farmer can direct his operations with that degree of quickness and variety which is agreeable to his own train of perceptions.

The hopes and fears which attend agriculture keeps the mind always awake and in an enlivening degree of agitation. Hope never approaches certainly so near as to produce security; nor is fear even so great as to produce anxiety and distress. Hence it is that a gentleman farmer, tolerably skillful, never tires of his work, but is as keen at the last moment as the first. Can any other employment compare with farming in that respect? No other occupation rivals agriculture in connecting private interest with that of the public.

Every gentleman farmer must of course be a patriot; for patriotism, like other virtue, is improved and fortified by exercise. In fact, if there be any remaining patriotism in a nation, it is found among that class of men.

How to Make a Place Prosperous.

There can be no greater sign of prosperity in a community than a disposition to help one another to lift a little when a neighbor's wheel gets stuck in the mud.

I knew a place where a man's barn, with all his winter stores of grain and hay, was consumed in the night. Immediately all the men of the country side mustered and hauled up timbers for a new barn, and then a big raising came off. After that the sound of twenty or more hammers were heard until the whole was shingled and sided. But their deed of kindness was not done yet; one or two offered to take a head or two of his stock and winter them for him, thus greatly reducing his loss, and assured his heart of the more durable riches of brotherly love and neighborly good will. No one can compute in money the value of one such example of noble liberality in a community, especially in its influence upon the young. Where this spirit prevails there is sure to be progress in a place, even if all improvements are in their infancy. People will like to come and settle in a place which bears such a good name. Now if you desire to see your place a growing, popular one, do what you can to show yourself a good neighbor, especially to those who need a little extra help.

If a man starts a tin shop or a blacksmith's shop in your place, don't harness up and drive off five miles to buy your pans and get your horses shod, just because you have been in the habit of doing it. Patronize the new comer, when you want anything done in his line. Speak encouragingly to him, and well of him to your neighbors. Little words of approval or censure go a long way, and when once you have spoken them, you cannot call them back.

Help the sick, especially if they are poor, for poverty and illness are indeed a heavy burden. Perform all acts of loving charity which fall by day in your path, remembering who it is that has said "Ye shall in nowise lose your reward."—Country Gentleman.

The modesty of the female sex is not as carefully and tenderly guarded as it should be. Ladies should not be in the streets, without protection, after twilight. A prudent parent should not allow his daughter to stroll at night to promenades and places of amusement under the guardianship of a youth, who, for aught he knows, may be a wolf in sheep's clothing, and who may abuse the trustfulness of the inexperienced girl. A respectable society should not endure what are called round dances, which are nothing more nor less than public embracings of men and women—a freedom with the blood and passion of the voluptuous movement which fire the eyes and stain the heart, and are often referred to, afterwards, in some jocular coterie, in such terms as would cause the lady and her husband, or her father, to tremble with indignation. There are dark, sad facts whispered among scandal-mongers, and some of them, in the knowledge of family physicians and private detectives, which, could they be mentioned here, would give a terrible weight to our warning.

[Working Christian.]

MARRIAGE.—Voltaire said: "The more married men you have the fewer crimes there will be. Marriage renders a man more virtuous and more wise. An unmarried man is but half of a perfect being, and it requires the other half to make things right; and it cannot be expected that in this imperfect state can keep the straight path of rectitude any more than a boat with one oar can keep a straight course. In nine cases out of ten, where married men become drunkards, or where they commit crimes against the peace of the community, the foundation of these acts was laid while in a single state, or where the wife is as sometimes the case, an unsuitable match. Marriage changes the current of a man's feelings and gives him a center for his thoughts, his affections and his aims."

A citizen of La Crosse, Wisconsin, has been arrested for swindling a countryman by selling him jubilee paste for sole leather.

How sweet a thing is a love of home! It is not acquired—it is a feeling that has its origin elsewhere. It is born with us, brought from another world, to array us on with joy in this.

Subscribes for the Enterprise, \$3 per year in advance.

Why is a very fashionable young lady like a tree? Because her trunk is the most important part about her.

BURLINGTON, Vt., with a population of 18,000, expended less than \$13,000 last year for public schools.

[Yorkville Enquirer.]

Why is a very fashionable young lady like a tree? Because her trunk is the most important part about her.