

As most of our readers are anxious to be informed, officially, as to the amount of taxes levied and the terms upon which they are to be paid, we give space to the law, so that none can plead ignorance of its requirements:

An Act to raise supplies for the fiscal year commencing November 1, 1876.

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 a tax of 7 mills upon every dollar of the value of all taxable property of this State be, and the same is hereby, levied for the following purposes, to wit: To meet appropriations—First, to defray the current expenses of the government for the fiscal year ending 31st October, 1877; second, to pay the interest due the first of January, 1877, and the first of July, 1877, upon the consolidated bonds and certificates of stock which have been issued under the "Act to reduce the volume of the public debt, and provide for the payment of the same," approved December 22, 1873, which shall be found to be valid and bona fide by the commission to investigate the same, and be approved by the General Assembly at the next regular session thereof; and, third, to pay such other indebtedness of the State as may be reported to be valid by the said commission, and to which it may be applied by the General Assembly at its next regular session. Should the proceeds of said tax be insufficient to meet all the payments provided for in this act, the Governor is hereby authorized to borrow, on the credit of the State, such sum, not exceeding \$100,000, as may be necessary to meet such deficiency.

SECTION 2. That a tax not to exceed 3 mills upon every dollar of the value of all taxable property in each of the several counties in this State be, and the same is hereby, levied for county purposes, for the fiscal year commencing November 1, 1876, except in the counties of Charleston and Union, in which a tax not to exceed 2 mills shall be levied; the rate to be fixed by the County Commissioners in and for each county, and by them certified to the respective County Auditors of the said several counties, except as to the County of Horry, in which the County Commissioners shall levy an additional tax of 2 mills, to pay the past indebtedness for 1875 and 1876; except the County of Union, in which the County Commissioners shall levy an additional tax of 1 mill for the payment of past due indebtedness, and except the County of Lancaster, in which the County Commissioners shall levy a tax of 2 mills on the dollar to pay the past due indebtedness of said county, the proceeds of which shall be paid pro rata, and also except the County of Aiken, in which the County Commissioners shall levy an additional tax of 1 mill to pay the past indebtedness of said county for the years 1875 and 1876; and except the County of Marlboro, where the County Commissioners be, and they are hereby, authorized and required to levy a special tax of 1 mill, if so much be necessary, for the purpose of repairing the court house and jail; also, the County of Beaufort, where the County Commissioners shall levy a tax of 1 mill, pursuant to the provisions of a joint resolution, approved March 24, 1875; Provided, That nothing contained in this section shall be construed so as to prevent the County Commissioners of Pickens, Sumter, Newberry, Marion, Williamsburg and Richland, collecting a special tax heretofore provided by law, to pay the past indebtedness of said counties, nor the counties of Orangeburg or Clarendon from collecting the special tax heretofore authorized for the completion of the court house; nor the County Commissioners of Kershaw from levying and collecting a special tax authorized and directed to be levied and collected by an act of the General Assembly, entitled "An act to authorize the river," approved February 18, 1874; except that the County Commissioners of Spartanburg County be, and they are hereby, authorized and required to apply 1/2 of 1 mill of the regular levy of 3 mills to the payment of bridge contracts for the fiscal year ending 1st November, 1876, if so much be necessary; and they are furthermore authorized and empowered to levy an additional tax, over and above the regular levy of 3 mills, of 1/2 of 1 mill, to be applied to the past indebtedness of said county; and they are also authorized to apply any balance that may be on hand at the close of the present fiscal year, ending November 1, 1877, to past indebtedness, paying off such claims as were audited prior to 1st November 1876; Provided, Nothing shall be paid for probating accounts: And Provided, That 1/2 mill of the tax thus levied for the County of Orangeburg shall be devoted to the payment of the past indebtedness of said county.

SECTION 3. That all the proceeds of the taxes levied for and on account of the State, as specified herein, shall be deposited and kept by the State Treasurer in such bank or banks in the cities of Columbia and Charleston, in the judgment or discretion of the Financial Board of the State, can afford sufficient protection to the interests of the State; and the State Treasurer shall publish in one or more of the newspapers published in the cities of Columbia and Charleston a monthly statement of all the moneys received by him and the amount paid out, and to whom, and on account of what appropriation paid, as well as the balance of moneys on hand.

SECTION 4. That the County Auditors and County Treasurers of the several counties of this State are hereby required, under the direction and supervision of the Comptroller General, to make the collection of taxes levied under and pursuant to the provisions of this act in the manner and at the time and under the conditions hereinafter to be provided; and they are hereby forbidden to collect any other tax, except the taxes to meet the interest and retire the bonds issued by counties in aid of railroads, whatsoever, for the fiscal year, unless herein expressly authorized so to do; and any State or county officer who shall fail to comply with or evade or attempt to evade the provisions of this act, shall be deemed guilty of a felony, and, on conviction thereof, shall be punished by a fine of not less than \$1,000, nor more than \$5,000, and by imprisonment in the penitentiary for a period of not less than one year nor more than five years.

SECTION 5. There shall be assessed on all taxable polls in this State a tax of \$1 on each poll, the proceeds of which tax shall be applied solely to educational purposes. Every male citizen between the age of 21 and 60 years, except those incapable of earning a support, from being married, and except those now exempt by law, or from any other cause, shall be deemed taxable polls; and should any person fail or refuse to pay said poll tax, he shall be deemed guilty of a misdemeanor, and, on conviction thereof, before any Trial Justice or other court having jurisdiction of the same, shall be punished by a fine of not less than five \$5, or by imprisonment in the county jail for a term not exceeding thirty days.

SECTION 6. That all taxes assessed and payable under this act shall be paid in the following kind of funds, and no other: Gold and silver coin, United States currency and national bank notes: Provided, That the receipts issued by the Governor in the several counties, under and by virtue of resolution adopted by the House of Representatives, on the 20th day of December, A. D. 1876, shall be credited by the County Treasurers upon the amounts due, and payable by holders thereof whenever the same may be presented.

SECTION 7. All taxes assessed herein shall be due and payable in two equal installments, as follows: The first installment shall be due and payable from the first day of July to the first day of August, 1877; and the second installment shall be due and payable from the first day of October to the thirty-first day of October, 1877: Provided, That it shall be, and is hereby, left to the option of any person either to pay the amount of the first installment at the time first above mentioned, or to pay the whole amount at the time of the payment of the second installment thereof: Provided, further, That if any person or persons shall fail or refuse to pay his or her taxes due under the first installment, he, she or they shall be charged with interest thereupon from the first day of August, 1877, to the time of the payment thereof, at the rate of one per centum per month; and the several County Treasurers shall collect the same in the manner prescribed by law, and give receipts therefor to the several parties paying the same, in which the real estate paid on shall be briefly described, and the value of the personal property paid on shall be stated, together with the times such taxes are paid, and the amount of the same: Provided, Nothing herein contained shall operate to prevent any tax payer from paying the whole amount of his tax at the time the first installment is payable.

SECTION 8. That the County Treasurer, immediately upon receipt of the tax duplicate for the year from the County Auditor, shall cause a notice to be inserted once in two daily newspapers published at the county seat of his county, if two such papers be there published; if not, then in one such paper; and if no daily paper be published at such county seat, then in two weekly papers published at such county seat, but if two such weekly papers be not published, then in one such paper; and if no paper be published in the county, then such notice shall be given in such manner as the County Treasurer may direct, stating the rate per centum of the levy for State purposes, and the rate per centum for all other purposes, on the duplicate of the present fiscal year; and if any special levies have been made on the property of a school or other district, not affecting an entire county, the total rate of levies in such district shall also be stated in such notice.

SECTION 9. When the taxes and assessments charged against any party or property on the duplicate for the present fiscal year shall not be paid on or before the 31st day of October, 1877, or when the remainder of such taxes and assessments shall not be paid on or by the said time, with interest at the rate of 1 per centum per month, as aforesaid, the County Treasurer shall proceed to collect the same by distress or otherwise, as now prescribed by law, together with a penalty of 15 per cent, on the amounts so delinquent; and if the amount of such delinquent taxes, assessments and penalties shall not be paid on or before the 15th of November, 1877, or collected by distress or otherwise, the same shall be treated as the delinquent taxes on such real and personal property, and shall be collected by the sale of such real and personal property as hereinafter prescribed.

SECTION 10. All personal property subject to taxation shall be liable to distress and sale for the payment of taxes and assessments hereunder; and, at any time after any taxes or assessments shall become due, according to the provisions of this act, the County Treasurer, by himself or deputy, may distrain sufficient personal property of the party against whom such taxes or assessments are charged, if the same can be found in his county, to pay the taxes or assessments so due, with any penalty charged or chargeable thereupon, and interest, and the costs that may accrue, and shall immediately advertise the same in three of the most public places in the town or ward or district in which such property shall be distrained, stating the time and place in such town, ward or district, when and where such property will be sold; and if the taxes, assessments, together with the costs of the proceeding, shall not be paid before the day appointed for such sale, (which shall not be less than five, nor more than ten, days after posting up such notices of sale,) such Treasurer or his deputy shall proceed at the time and place mentioned in such notices to sell such property, or so much thereof as may be necessary, at public vendue, to the highest bidder; and if such property, or a sufficient amount thereof, shall not be sold at the time and place aforesaid, such Treasurer shall retain the same in his possession and advertise and offer the same for sale in manner and form aforesaid from time to time until the same shall be sold.

SECTION 11. All real property returned delinquent by the County Treasurer, as herein provided, shall be offered for sale by the Treasurer, on the first Monday in December, 1877, after due advertisement, as now provided by law, and thereafter from day to day, until the whole amount thereof, as included in the delinquent list, shall be sold; and except as in this section provided, the County Treasurer shall proceed in reference to the sale of such delinquent real estate according to the terms and with the conditions now prescribed and required by law: Provided, That the cost of said advertising shall not exceed \$1 upon each parcel of land so advertised.

SECTION 12. That all acts and parts of acts inconsistent with this act be, and the same are hereby, repealed.

Approved June 9, 1877.

An Act to abolish the pay of commissioners and managers of elections, and of their clerks. 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:

SECTION 1. That from and after the passage of this act, no per diem, mileage or other compensation shall be allowed or paid to the commissioners of elections and managers of elections, or the clerks appointed by them.

SECTION 2. That all acts and parts of acts, inconsistent with or repugnant to the provisions of this act, be, and the same are hereby, repealed.

The Weekly Union Times.

R. M. STOKES, Editor. UNION, FRIDAY JUNE 15, 1877. TERMS OF SUBSCRIPTION. 1 Copy, one year, IN ADVANCE, \$3.00 2 Copies one year, " " 5.50 10 " " " " " 20.00

ADVERTISING. One square or one inch, first insertion, - - \$1.00 Subsequent insertion, - - - .75 Advertisements made to merchants and others advertising for six months or by the year. Ordinary Notices of ten lines or less, inserted free. " " " over ten lines, charged as Advertisement. 20 per cent additional for advertisements ordered not to appear in consecutive issues.

David Johnson, Jr., has been admitted to practice in the Supreme Court of this State.

We understand that Judge Mackey will preside at the term of Court for Union, Commencing next November.

Gen. J. B. Kershaw was last Friday elected Judge of the fifth circuit, in place of R. B. Carpenter, by a vote of 128 to 2.

Charley Hoke has been in town and reports Kennesaw flour rising—when made into biscuits, bread, or anything else good to eat.

Messrs McAden, Austel and Oats were in town last Friday to see about rebuilding the depot and Machine shops of their road.

Hereafter the sureties of County officers must be citizens of the County in which the principal holds his office. That's a decided improvement.

The Register local man says when the House adjourned "Speaker Wallace slammed the old gavel down with a 'bang,' as much as to say, 'None of you are gladder of it than I am.'"

Rev. Jas. H. Elliott, D. D., for many years Rector of St. Paul's (Episcopal) church, Charleston, died at his residence in that city last Monday morning.

We have had glorious rains since last Sunday morning, and all vegetation is fairly jumping. A dry spell now, to enable the farmers to house their wheat and oats, would make everybody feel glad all over.

The members of the Legislature closed the extra session by voting each member \$200 for the regular session in November and to those who have served in the extra session \$400. And one mileage of 20 cents per mile for the extra session.

Articles of impeachment having been formally preferred against Associate Justice J. J. Wright, for drunkenness, he cannot appear upon the Supreme bench until the charges against him have been removed by acquittal. His trial will take place during the next session of the Legislature.

"MY MOTHER'S DAUGHTER."—"My Mother's Daughter," an intensely interesting story from the pen of Mrs. Ophelia Reid, of Eatonton, Ga., will be commenced in the Savannah Weekly News of June 20th, 1877. The price of the Weekly News is only \$1.00 for six months, or \$2.00 per annum.

There is a little difference in the amount appropriated to the Republican Printing Company for the printing for one session of the Democratic and that appropriated for the same services for a Republican Legislature: The Democrats appropriated \$2,000 and the Republicans about \$75,000. Only a save of \$72,000 in one item.

The following appointments for Union County were made by Gov. Hampton and confirmed by the Senate last Friday: Auditor, David Johnson, Sr.; Treasurer, Dr. J. P. Thomas; Jury Commissioner, Asa Smith.

Gen. J. B. Kershaw has been elected Judge of the fifth Circuit, in place of Carpenter, who according to the report of the Committee appointed by the Legislature to investigate the matter, was elected in 1875 when there was no vacancy on the bench, consequently Carpenter's election was void. No purer or better man could have been selected for the high position than Gen. Kershaw.

We received a visit last Tuesday from Mr. Styron, the inventor and manufacturer of "Styron's Compound," an excellent fertilizer, manufactured at Limestone Springs, by Messrs. Styron & Lynn, and sold much cheaper than those made on the coast and at the North. Mr. S. informs us that his fertilizer has become so popular that he was not able to fill all the orders received for spring planting. They are now preparing to manufacture upon a more extensive scale and expect to be able to supply all demands for Fall sowing.

FINN WHEAT.—We have in our office the finest specimens of Wheat we have ever seen in this country. The heads are six inches long with from six to seven grains in the "mesh." The grains are plump and large. This wheat came from Dr. Wade Fowler's farm, on Thickety Creek, and the gentleman who brought the specimens to us says the Dr.'s whole crop is the finest he ever saw. From every part of the County we have good reports of the wheat crop, and in the upper section the wheat was never better than it is this year.—We should like to experiment on the flour.

We think that Dean Stanley, while officiating upon a recent occasion, in that grand old Mausoleum of England's dead, besmirched his Episcopal robes when he went out of his way to bespatter with fulsome adulation a low, vulgar, begotten dilldard, who, by a mere political accident, had been elevated from a Galena gutter to the chief Executive office of his country, without the possession of a single endowment, mental or moral, to fit him for the station. Among the many accomplishments attributed to the Dean, it is manifest, that of a sly joker is far from occupying the lowest place in the catalogue.

A Correction.

In our report of the fire last week we said: The origin of the fire is attributed to the careless throwing of a match among some loose paper by a clerk in W. R. Briggs & Co's. store, after lighting a Cigar. He says he had not left the store more than fifteen minutes when the alarm was given and the house was in flames.

We sincerely regret that what we said should have been construed into attributing a wilful carelessness upon the part of the young man alluded to and given rise to very unkind and unwarranted remarks about him and the members of the firm of W. R. Briggs & Co's. We certainly had not the slightest intention of attributing unusual carelessness, much less a criminal intent on the part of any one. We believe the young man and every member of the firm to be incapable of committing such a wrong. We know them all well and have the highest regard for them.

The young man alluded to informs us that there was no loose paper anywhere near where he threw the match, and when he threw it, after lighting his cigar, he stepped on it and he believes it was put out. And further that his brother was in the store after he left it and saw no fire then.

He is very desirous that a full and fair statement should be made, so far as he is in any way concerned.

We are further assured by Mr. Briggs that the insurance did not cover the loss of money and property by over two thousand dollars, and Mr. Briggs is a man of truth and honor.

We are astonished that any one should entertain for a moment the thought that any party connected with W. R. Briggs & Co's. store could be guilty of perpetrating a crime of such magnitude. They are young men who value their characters far above any amount of money, and the bare suspicion does them a grievous wrong.

The Origin of the fire is, as yet, a mystery, but we hope the truth will be obtained, and the guilty party, if there is guilt, severely punished.

We are enjoying the blessing of daily mails again. On Monday last the cars commenced running from the head of the Spartanburg and Asheville Railroad to Columbia, without changing cars; while a train started from Columbia for the head of the same, on the same day. Two trains now run daily—one from the head of the Spartanburg and Asheville road—20 miles above Spartanburg—and one from Columbia to the head of the road. Both trains meet here for dinner, about 1 o'clock. The present arrangement has one attraction not often found by passengers. The Union Hotel gets up the best, the cleanest and most comfortable dinner of any house in the State—and we don't except Charleston and Columbia. A man who can't enjoy one of Wallace & Allen's dinners will whip his wife and grumble at a well cooked fat Turkey when it is set before him, or he don't know how to appreciate a good square meal.

We begin to see some of the benefits of being on a long Railroad line. When the connexions are completed from Charleston to Cincinnati, which we are lead to believe will not be more than two years, this section of country will be among the first to feel the many great advantages of being upon one of the most important through lines in this country.

The Columbia Register, under its new Proprietors, is fast becoming the paper of the upper counties of the State. While it is not quite so large as the Charleston Dailies, it contains fully as much reading matter and gives to our people at least one day's later news. Its editorials are well written, bold and independent, and its telegraphic reports are full and reliable.—Col. Hoyt deserves success, and if industry, ability and independence can be appreciated by the people of South Carolina, he will achieve it.

Again we call upon the people of the upper Counties to sustain a good paper at the Capital. From that point alone can we look for a paper unbiased by local interests and prejudices, that will be a truly representative journal. See advertisement for terms, &c.

We learn that on Tuesday night last a difficulty occurred in a car on the Spartanburg and Asheville railroad, at Landrum's station, between two or three men, whose names our informant did not learn, and James Ledford, a Revenue detective, in which the latter was killed. It is supposed the parties who killed him were men who Ledford had informed against, as the difficulty appeared to be about something of that kind. Ledford was shot in three places and badly cut. He was here a few weeks ago. His parents, brothers and sisters live at Asheville, N. C.

We acknowledge an invitation to attend the commencement exercises of the Carolina Military Institute at Charlotte, N. C., on the 15th instant. The salutatory address will be delivered by Cadet Robert G. Thomas, N. C.—Orations and essays will be made by Cadet Alfred J. Crovatt, Ga.; Cadet Alex. S. Easterlin, S. C.; Cadet James G. Gibbs, Fla.; Cadet Albert W. Gilchrist, Fla., and Cadet Robert G. Thomas, N. C. Diplomas will be conferred by the superintendent. The valedictory address will be delivered by Cadet A. W. Gilchrist, Fla.

We understand the Lien law has been repealed, to take effect the 1st day of next January. As we have not read the act to repeal we cannot say what its provisions are; but we hope it will let all parties out of the meshes of the old law as easy and fairly as possible.

As soon as we can obtain a copy we shall publish that and any other law we think our readers feel a direct interest in.

The total appropriation for ordinary State expenses, made by the Legislature, is \$486,585. Total revenue of the State for the fiscal year, \$900,000, as follows: Seven Mill tax levy, \$750,000; Phosphate royalty, \$50,000; Loan authorized by the supply bill \$100,000.—This will leave \$418,415, to pay interest on the bonded debt, when the amount of that debt is ascertained.

They gave Elliott a bonus of \$1,000, but there wasn't a man in the house with brass enough to try that game on Wallace.

Some of the Work of the Legislature.

As many people have complained to us of the length of the session and the little work of importance accomplished by the Legislature, we think it due to the members of that body first to state, as we have before stated, that in consequence of the extreme character of the Radical majority in the Senate, who did all in their power to delay the work and prevent the accomplishment of any reforms in the administration of the State affairs which would either disclose the corruption of the past government or interfere with the present interests of their party, the democratic majority in the House had to move cautiously and slowly in their determination to fulfil every pledge made to the people during the campaign. With all the badgering, delays and tactics of the radical opposition, the Legislature has done an extraordinary amount of good wholesome work for retrenchment and reform, as the passage of the following acts will prove:

An act to repeal an act, to protect the interest of the State, whereon payment of interest now due remains unpaid on bonds issued by any Railroad Company, and whereon the guaranty of the State is endorsed.

An act to repeal an act, entitled an act, for the relief of the widows and orphans of persons killed because of their political opinions.

An act to abolish the pay of Commissioners and Managers of elections and of their clerks.

The repeal of the provisions of the two last acts alone saves to the people of this County \$2,500.

An act to reduce the pay of County Commissioners and their clerks.

Here again is another save to the people.

An act to require all school claims and claims of teachers to be sworn to.

No more fraudulent School claims to be allowed.

An act to abolish the office of official stenographer.

Here's another save to the people, and a useless office abolished.

An act to provide stationery and fuel for the General Assembly.

This act allows \$5 to each member for stationery, instead of a lumping bill, by which Members took home \$10 worth after a six months' session, and the clerk's of the two houses made a pile of money out of the contract.

An act to repeal an act to establish certain State scholarships in the South Carolina University and State Normal School.

An act authorizing the appointment of the regents of the Lunatic Asylum from Richland.

The first of these acts does away with the radical electioneering scheme of providing tuition and \$200 in cash for a number of colored students to the University, and Normal School. A big save out of the State Treasury.

The second saves the State a large amount of money, which was paid to regents living in all parts of the State, for per diem and mileage.

An act to regulate the Public Printing.

This act reduces the annual expenses for printing from \$50,000 to about \$10,000 or \$12,000.

An act to utilize convict labor in the State.

Properly managed this act will make the Penitentiary self-sustaining, and not quite so desirable a place for the resort of lazy thieves and house burglars. Summum: don't like to work. A save of \$50,000.

An act to amend section 15, chapter 89, of the General Statutes in reference to the levying of taxes in school districts.

This act does away with the tax in school districts, making it a necessity before any of the school fund can be received. Another save.

An act to prohibit the unauthorized digging of phosphates.

This act will give the State many thousand dollars, in royalty, which has heretofore never been paid or was stolen by the officials.

An act to repeal the charter of the town of Hamburg.

This will break up one of the foulest nests of scoundrels that ever disgraced civilization, and prevent any recurrence of the Hamburg riot.

An act to prohibit the sale of seed cotton between the hours of sunrise and sunrise.