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G. F. WHEELER, S. HARRIS,
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The New Orleans Bee.

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THE DAILY BEE.

MONDAY MORNING, MARCH 1.

COLLECTION OF MUNICIPAL TAXES.

Some weeks ago we took notice of a memorial addressed to the Legislature, asking for the grievances sustained by delinquent tax payers in being compelled not unfrequently to disburse ten times the amount of their taxes for payment of Court expenses. A sundry instances mentioned in the memorial where the total amount of taxes due did not exceed two or three dollars, the sums claimed as the expense of collecting by legal process ranged between twenty and thirty dollars.

Partly with a view of doing away with this manifest injustice, and partly for the purpose of regulating the payment of taxes by the delinquents, Mr. Sr. Paul has introduced in the Senate a bill entitled "An act relative to the collection of municipal taxes in the city of New Orleans." The bill makes it the duty of the City Treasurer to publish on the second Monday of July, 1859, and each successive year, in the official gazette of the city corporation, an alphabetical list of the names of the delinquent tax-payers, with the amounts respectively due by them. If within thirty days following such publication the delinquents fail to come forward and settle their indebtedness at the proper office, their tax receipts shall be severally stamped by the City Treasurer with the words "published according to law," and shall become thereupon executory process against the party and the tax on which any Judge of competent jurisdiction shall enter judgment, and order a writ of seizure and sale against the property liable for such tax. The judgment shall bear exclusive privilege on the property designated in the tax receipt. The Sheriff or Constable, in executing the writ, shall not seize any other property than that described in the tax receipt or amendment thereto, chargeable and liable for the tax. The Recorder of Mortgages, when required to furnish a mortgage resulting from a judgment obtained for taxes, shall carefully designate the property described, and shall confine the mortgage to such property alone.

Injunctions allowed to the Clerks, Sheriffs, Constables and other officers, in all judgments and executions against delinquent taxpayers, shall be as follows: To the Clerk of the District of the Peace, for filing tax receipt entering judgment, issuing writ of sequestration, and costs of return, one dollar and fifty cents for the whole. To the Sheriff of Orleans or Constable, for executing said writ, and all other proceedings up to the day of sale, one dollar and seventy-five cents. For advertising the sale in the official gazette, the same rate of remuneration as that allowed the corporation for the publication of notices and reports. To the Recorder of Mortgages, for recording each and every judgment against delinquent taxpayers, one dollar and fifty cents. All costs following or incident to the sale of any property for taxes, and all costs resulting from litigation or opposition of third parties, shall be taxed against them with the existing fee bill. The form of the judgment and execution is to conform to the Civil Code, and no alias or pluries writs or other forms shall be issued.

The fee of the officer of a Court charged more than the fees allowed in the bill, by said officer, shall be fined and conviction be sentenced to imprisonment for not less than twenty days nor more than twenty-five days, for the benefit of the Charity Hospital Fund; and such officer shall moreover be liable to indictment for malfeasance in office, and if found guilty, sentenced to a term of imprisonment not exceeding two years.

The penalty sued for non-payment of taxes shall be levied without appraisement and for the amount of the tax, interest and costs. Should such amount, the defendant may contest the sale on credit.

The object of this bill appears to us praiseworthy. Whether the amount of fees allowed the officers of the law for non-payment of taxes is reasonable we cannot say; but we approve the principle of fixing them at some moderate and reasonable sum. It is certainly unnecessary incongruity that a delinquent tax payer of, say, five dollars should be compelled to pay costs; and while we would not have the Sheriff, Clerks or other officers of Courts deprived of a fair compensation for their services, we are certainly opposed to any system which resembles ex-

[illegible] AND VISITATRIX.—As Mr. TRAUBAUD is apparently recovered from his recent indisposition, and hopes to be entirely well by the second Matinée Musicale will take place at one o'clock, P. M., at the lecture-room of Odd Fellows Hall. The programme comprises some of the finest compositions of the great masters of music, and includes two vocal duets to be performed by Messrs. TRAUBAUD and VIOLTATRIX.

The third Matinée Musicale will take place in succession, at the same hour and place, and a choice concert will be given on Wednesday evening, at Odd Fellows' Hall.

Mr. TRAUBAUD is requested to state that in consequence of Mr. TRAUBAUD's late sickness, it was absolutely impossible for these artists to receive Mobile, they being under positive engagements at Natchez for the close of the season.

SOUTHERN PACIFIC RAILROAD.—We invite attention to the advertisement of the South Pacific Railroad in another column. It will be seen that, in accordance with a resolution of the Board of Directors, all shares of the capital stock on which installments were past due and unpaid, were sold on the 15th February, at public auction, at the Merchants' Exchange, and were purchased by gentlemen who have a large interest in the road. The books were now open, through the Secretary, for receiving notice, through the post office, that should any stockholders wish to pay the amount due on their stock, within ninety days from this date, they can do so, and receive their certificates of four dollars each.

As the twenty miles of road required by the charter to be completed have been finished and are in running order, the prospects of the road have very materially improved. It depends greatly on the interest the original stockholders to pay all dues, and thus retain their rights in this gigantic enterprise.

LECTURES ON PHRENOLOGY.—*Second Course.* It will be seen, by the announcement in our columns that Messrs. FOWLER & WELLS will give a second course of their interesting lectures on Phrenology, commencing this evening and continuing every night this week, at Odd Fellows' Hall. Each lecture will close with a public examination of persons selected by the audience. Messrs. F. & W. are philosophical and experienced exponents of this science, and merit encouragement.

DR. BUDENHAMER.—The period proposed by this eminent practitioner for his stay in our city is drawing to a close. Dr. B. informs us that his residence in New Orleans is limited to the first of May. As in a large number of the cases undertaken by the Doctor several weeks are required to affect a complete cure, we take occasion to advise all persons still under the influence of the lower bowel to apply to Dr. BUDENHAMER without delay, so that they may be entirely restored to health previous to his departure.

We have the satisfaction of stating that since Dr. B's arrival in our city, he has enjoyed abundant opportunity of practically testing the simple and beautiful theory of his treatment. We know personally a considerable number of gentlemen who are indebted to him not merely for relief, but for the radical and permanent cure of painful and most annoying disorders from which they had suffered for years previous. Dr. BUDENHAMER's practice has been so extensive in New Orleans as to indeed him to think seriously of fixing his residence in our city during the winter months. We trust that nothing may occur to alter his determination.

AGRICULTURAL AND ARCHITECTURAL BOOKS. A large supply of interesting and instructive treatises on agriculture and architecture has been received by THOS. L. WHITE, No. 136 Canal street. See advertisement.

WEEKLY BANK STATEMENT.—The last weekly statement of our banks exhibitions increase of $121,705 in short loans, a decrease of $9,098 in specie, an increase of $270,480 in circulation, an increase of $307,488 in deposits, an increase of $499,375 in exchange, a decrease of $43,310 in distant balances, and an increase of $254,316 in deposits proper.

SPANISH LANGUAGE.—New classes begin this week in the Spanish department at DELAGRAVE'S Commercial College, 126 Canal street. A language spoken by thirty millions of people on the American continent should be spoken of by commercial and professional men.

MR. GARDNER SMITH has become a partner in the firm of J. A. BLAIR & Co., who will continue their auction business at No. 39 Magazine street and No. 5 Bank's Arcade Passage, having lately removed from their stand of No. 5 Bank's Arcade Passage.

BY TELEGRAPH.

The following dispatches were published yesterday by the Associated Press:

HALIFAX, Feb. 27.—The Royal mail steamship *America*, from Liverpool on the 13th, has just arrived.

COMMERCIAL INTELLIGENCE.

LIVERPOOL, Feb. 13.—The sales of cotton for the week amount to 77,000 bales, of which speculators took 16,000 and exporters 7000 bales.

All qualities have advanced ¼d., and in some instances the advance is more.

The sales of Friday reached 14,000 bales, of which speculators took 7000 bales. No sales for export.

The market closed buoyant and active.

Orleans Fair, 7¼d.; Orleans Middling, 7¼d.; Mobile Fair, 7¼d.; Mobile Middling, 7¼d.; Uplands Fair, 7 5-16d.; Uplands Middling, 7 to 7 1-16d.

The whole stock in port amounted to 265,000 bales, of which 166,000 are Americans.

Our advices from Manchester are favorable—the market closing active and buoyant.

New Orleans *tres ordinaire*, at Havre, closed at 95.

Breadstuffs closed dull. Wheat closed with an advancing tendency on inferior qualities.

Provisions closed with a declining tendency.

MONEY MARKET.—The money market is slightly easier. Bank rates are reduced to 9 per cent.

Consols for money closed at 96 to 96¼.

The bullion in the Bank of England has increased £780,000.

GENERAL NEWS.

ENGLAND.—There is nothing of importance a Parliament. Palmerston's motion for leave to introduce a bill vesting the government of India in the Crown is being debated.

FRANCE.—There are rumors of an extension and modification of the French Ministry.

COLLISION.—The steamship *North American* came in collision with the bark *Leander*, from ——, for New Orleans. The bark sank and ten lives were lost.

CALIFORNIA.—New York, February 27.—The steamship *Mount Taylor*, from Aspinwall on the 16th, has arrived, bringing the California mails and $1,000,000.

The United States steamer *Fulton* arrived at Aspinwall on the 11th, and left on the 15th for the mouth of the Colorado and San Juan del Norte.

The sloop *Jamestown* was at Aspinwall.

There is nothing from California except murders and suicides, which are reported as unusually numerous.

A severe rain and hail storm had benefited the miners by furnishing a large supply of water.

Resolutions had been offered in the Senate of California approving of Douglas's course.

Gen. Clarke had sent two companies of artillery to San Bernardino, to protection against possible inroads of the Mormons.

SOUTH AMERICA.

PERU.—Advices from Peru state that Castilla had beaten the Revolutionists, and that Vivanco was at last dead on the field.

The revolution is nearly at an end.

The crops promise abundantly.

BOLIVIA.—A new Ministry has been formed in Bolivia.

NICARAGUA.—Wm. Carr Jones was at Realejo, awaiting the arrival of Gen. Lamar.

THE PACIFIC HOTEL CASE.—St. Louis, Feb. 27.—Charles S Taylor was under examination for murder and arson yesterday and to-day, but nothing has been adduced yet to substantiate the charges against him.

RIVER NEWS—LOSS OF THE J. E. WOODRUFF.

ST. LOUIS, Feb. 27.—The river is stationary, with five to six feet to Cairo. There is every prospect of an early resumption of navigation.

It is reported that the steamer *J. E. Woodruff* sunk in the ice at Hal Island. We have no particulars.

LATER.—The *Woodruff* will be a total loss.

LOUISVILLE, Feb. 27.—The river is rising, with 6¾ feet in the canal.

WASHINGTON NEWS.

WASHINGTON, Feb. 27th.—Prominent free State Democrats of Kansas declare that Walker had not receded a single point on Kansas matters from his former position.

Horace Greely was examined by the Tariff Committee. Nothing was elicited, and he was discharged.

LOUISIANA LEGISLATURE.

BATON ROUGE, Feb. 27th.—The Jury bill passed the Senate; Yeas 17; nays 3.

Mr. Adams offered a series of resolutions in relation to Kansas.

In the house, the day was occupied in discussing a bill to organize a Board of Public Works, as provided for by the Constitution.

Louis Hebert has been reappointed State Engineer.

POLKA MAZURKA.—We are under obligations to H. LEMERMIN for a copy of a beautiful Polka Mazurka just issued by him, composed from themes of the Trovatore, particularly the Morceaux sung by AZUCENA. It is for sale at the various music stores.

"IL FAUT PARLER."—This is the title of a charming aria from *La Fille du Régiment*, for which we are indebted to L. GAMOT, No. 86 Chartres street.

FROM EUROPE.

THE AFRICA'S MAILS.

The mails by the *Africa*, at New York, with Liverpool dates to the afternoon of the 6th inst., arrived yesterday.

The ship *John Bright*, which left New York on the 19th of January, arrived at Liverpool on the fifth day of February—thus making the passage in seventeen days. The ship *Frederick* also arrived out from New York in nineteen days.

In the House of Lords, a bill for the amendment of the law of libel was read a first time. One of the clauses gives a defense to all actions for faithful accounts of public meetings.

Earl Cray gave notice of his intention to present a petition from the East India Company against any alteration in their constitution; and Lord Panmure gave notice of a vote of thanks to the army and navy for their operations in India.

A general debate then took place, in the course of which Lord Derby, after referring to the still threatening state of affairs in India, spoke at some length upon the recent attempt on the life of the Emperor Napoleon, and hoped the government would take early steps for dealing the wretched refugees in England.

Earl Granville said that notice had already been given to inquire into the recent occurrences which he had no doubt would meet the question of the residence of political refugees in England with safety to the lives of foreign sovereigns.

Lord Panmure said that recruiting was progressing very favorably, and that troops were sent to India at the rate of one thousand a month; also, that instructions had been sent to the colonies authorizing the enlistment of all British-born white subjects who might volunteer.

In the House of Commons Lord Palmerston gave notice of a vote of thanks to the army in India.

Mr. Roebuck gave notice of his intention to question Lord Palmerston with respect to any correspondence that might have passed with the government of France in regard to the alien acts. He likewise gave notice that he intended to renew his motion for the abolition of the Lord Lieutenancy of Ireland.

A motion for a special committee to inquire into the transmission of troops to India was agreed to.

On the evening of the 5th, in the House of Lords, Lord Clarendon announced the determination of the French government to prevent French refugees from receive passports to British subjects, approved of the course, and stated that the British government intended to invite other governments to abandon the system of passports altogether. He also, in reply to Earl Gray, exonerated the Neapolitan government from all blame in regard to the English engineers of the steamer Cagliari.

A congratulatory address to the Queen on the marriage of the Princess Royal was voted unanimously.

A bill was read a first time for abolishing imprisonment for debt.&c.

In the House of Commons an address to the Queen on the marriage of the Princess was agreed to.

Mr. Roebuck asked Lord Palmerston whether there had been any communications between the governments of France and England respecting the alien act, or any alterations in the criminal code of England. He spoke with much bitterness against the Emperor of the French, and against the position taken by Constable Murray and Passguy, and the addresses of the French army in regard to the recent attempted assassination of the Emperor.

Lord Palmerston said in reply that a dispatch had been addressed by the Foreign Minister of France to the French Ambassador in London upon the late transactions in Paris, and conveying the wish of the French government that the British government should take such measures in consequence that they in their wisdom might think fit, but put positively yet any measures whatever. The French Minister simply left the case to the British government. No reply had been made to the dispatch of the French government. He condemned the intemperate language of Mr. Roebuck, and repelled his charges against the British Ambassador.

A resolution was adopted conferring pensions of £1,000 a year each to the widow of the late Sir R. Havelock and the present baronet.

After some routine business, leave was given to bring in a bill to alter the law relating to foreign enlistment.

Mr. Cowan gave notice that he would move for leave to bring in a bill to exempt the export of coals from duty.

The French Ambassador had given notice that the French Consul elected in Great Britain would go home provided he received other than subjects of France, and a modification of the English enlistment act had been adopted for the emergency.

Private accounts from Paris mention several failures in consequence of the suppression of M. Godillot.

It was thought that the stringency of the new French penal law would indirectly materially strengthen the hands of the Ministers, owing to the increased difficulty of the formation of opposition committees. The bill as it passed the Council of State, and was adopted by the Council of Ministers, was carried by a majority of seven.

The Paris and Orleans Railroad Company declared a dividend of 40 francs per share.

The Prince and Princess Frederick William of Prussia landed at Antwerp on the 2d instant, and reached Cologne on the following day. They were received with enthusiasm.

The Bank of England had reduced its rate of discount to four per cent.

A proposition of some magnitude is reported at Cologne; nearly one hundred millions of money invested in cotton is spoken of, and on the 4th the Bank of England further reduced the rate of discount from four to three and a half per cent. The announcement caused a slight rise in the funds. The joint stock banks and discount houses generally had made no alteration in their rates in their allowances.

Notwithstanding the low rate of discount, the Times considers there is no immediate danger of any undue confidence—the evil being rather on the other side. It says:

The distrust from the recent panics is such, both with regard to mercantile transactions and the management of public companies, that the public are disposed to hold aloof from every thing.

On the 5th the funds were quite buoyant, and consols closed at 96 for money, and 96¼ to 96½ for account.

On the Stock Exchange, on the 5th, kites on government securities were in slightly increased demand, the rate being 2 to 2½ per cent. The failure of the publications (existing in the house) that he had jumped out of bed and goose round to every room and awakened the inmates; then went back to his family, and by great exertions succeeded in saving them all; his sister-in-law was miraculously saved—losing three hundred dollars which she had in a belt of trunk, and was holding in her hand, but dropped it in her efforts to escape. It is almost impossible to exaggerate the full particulars at this moment; and, in fact, eternity will alone reveal the death struggles of the unfortunate victims to this horrible disaster. Mr. Strader thinks that between forty and fifty persons were destroyed.

Mr. T. Hart Strong and H. H. Rochester, of Rochester, N. Y., and W. McNitt were in room No. 34. Mr. Strong jumped out of the window, without seriously injuring himself; but another person, in jumping, fell upon Mr. Strong, and he died about 5 o'clock, at a house on Sixth street, where he was taken. Room No. 36 had eight persons in it, all of whom were in all probability burned up, but one Mr. Waldruf, who was awakened by the shouting of the fire, and, Mr. W. says, jumping down stairs. took Mr. Geary's wife down safe. He was compelled to use force to get her out.

Mr. Geary, her husband, the lotal of the *Leader*, rushed back to get his child, and could not make his escape, which Mr. Waldruf and his wife made their escape from the flames; he then jumped from the window with his child, and broke one or both legs. It is a-t expected that he can survive. His child was seriously injured.

In one room we saw five or six bodies, all burned up—presenting, truly, an awful sight—sickening to the heart, we were compelled to turn away from the spectacle. The bodies were so charred and consumed that it was almost impossible to recognize them.

Mr. Wm. Turner was very badly burned—not expected to live.

The body of a Miss Hunter was found dead.

Mrs. Jones had her leg broken in trying to escape. Her child was found dead.

Mr. Sharps, watchman of the house, either not on duty or asleep, was found very badly burned.

Room No. 8—Mr. and Mrs. Hubbard, horribly mangled; their bodies found.

Geary's wife and child were taken to the hospital. We are just informed that Geary is dead.

The dead body of a man, his clothes still on fire, was dragged out by officer Healy. On his person was found a silver watch, and 616 in gold and silver in his pocket—his face all burned up—legs, thighs and arms all burned to the bone. His thick woolen coat preserved his body to some extent. His hands dropped around his ruins.

One gentleman told us that he saw Mr. H. H. Rochester, who was in room No. 36, with his trunk on his shoulder, trying to get out. His friends were at the ruins, nearly distracted about him