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THE EXCISE TAX LAW.

Sec. 21. And be it further enacted, That in any case where goods, chattels, or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same shall not be found by the collector or deputy collector, whose duty it may be to collect the same by seizure and sale of real estate; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his last and usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same; which time shall not be less than ten nor more than twenty days from the time of giving such notice; and the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be and shall also cause a like notice to be posted up at the post office nearest to the place of residence of the person whose estate shall be so seized, and in two other public places within the county; and the place of said sale shall not be more than five miles distant from the estate seized. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the amount of duties with the ten per centum additional thereon, and all charges for advertising, and an officer's fee of ten dollars. And if no person offers for said estate the amount of said minimum, the officer shall declare the same to be purchased by him for the United States, and shall deposit with the district attorney of the United States a deed thereof, as hereinafter specified and provided; otherwise the same shall be declared to be sold to the highest bidder. And said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity, in the manner prescribed by the laws of the State in which said estate may [be] situated, in which said deed shall be recited the fact of said seizure and sale, with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser, and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and deliver the same accordingly, upon request therefor. And said deed shall be prima facie evidence of the truth of the facts stated therein; and if the proceedings of the officer as set forth have substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of third persons acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale shall be disposed of as provided in this act for like cases arising upon sales of personal property. And any person whose estate may be seized for duties, as aforesaid, shall have the same right to pay or tender the amount due, with all proper charges thereon, prior to the sale thereof, and thereupon to relieve his said estate from sale, as aforesaid, as is provided in this act for personal property similarly situated. And any collector or deputy collector may, for the collection of duties imposed upon any person by this act, and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer resides; and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district; and the owners, their heirs, executors, or administrators, or any person having an interest therein, or any person on their behalf, shall have liberty to redeem the land sold as aforesaid, within one year from and after recording the said deed, upon payment to the purchaser, or in case he cannot be found in the county where the lands are situated, to the collector for the use of the purchaser, his heirs, or assigns of the amount paid by the purchaser with interest on the same at the rate of twenty per centum per annum. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed; which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and to certify the record thereof. And in case of the death or removal of the collector, or the expiration of his term of office from any other cause, said record shall be deposited in the office of the clerk of the district court of the United States for the district within which the said collector resided; and a copy of every such record, certified by the collector, or by the

clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any lands sold, as hereinbefore provided, the collector or clerk, as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the government to lands sold under and by virtue of the foregoing provisions shall be held to have accrued at the time of seizure thereof.

Sec. 22. And be it further enacted, That if any collector shall find upon any lists of taxes returned to him for collection property lying within his district which is charged with any specific or ad valorem tax or duty, but which is not owned, occupied, or superintended by some person known to such collector to reside or to have some place of business within the United States, such collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same in some newspaper published in his district, if any shall be published therein, otherwise in some newspaper in an adjoining district for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within thirty days, such collector shall proceed to sell the same, or so much as is necessary, in the manner provided for the sale of other goods, distrained for the non-payment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and resale of property which cannot be sold for the amount of duty or tax due thereon shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized, in any case where money shall be paid into the treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

Sec. 23. And be it further enacted, That the several collectors shall, at the expiration of each and every month, after they shall, respectively, commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Treasury Department as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the said assessors or assistant assessors, as aforesaid. And the Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe-keeping of the moneys collected by virtue of this act; and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department; and the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury, prescribe such regulations with reference to such deposits as he may deem necessary.

Sec. 24. And be it further enacted, That each collector shall be charged with the whole amount of taxes by him received, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors; and shall be credited with the amount of duties or taxes contained in the lists transmitted in the manner above provided to other collectors, and by them received as aforesaid; and also for the duties or taxes of such persons as may have absconded, or become insolvent, prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: Provided, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for, and pay over, the proceeds thereof upon a resale of the same as required by this act.

THE LAST OF A ROYAL HOUSE.—Mrs. Sophia Stewart, the last of the ancient royal family of Scotland, has just died in her 91st year. She was descended from Walter, first Baron of Kinkardine, who was son of the Earl of Buchan and Lord of Badenoch, son of Robert II. of Scotland. The family continued to possess the Barony of Kinkardine during ten descents, when their land became the property of the powerful family of Gordon. The celebrated Col. Ray-Stewart, the true and trusty friend of "Prince Charlie," was grand uncle to Mrs. Ross. Her father, again, James Stewart, alias "Seumas an buie," was ensign in the rebel army, and carried one of the standards of his uncle's regiment over the bleak heath of Culloden.

[For the Deseret News.]

REASON AND INSANITY.

BY ALEXANDER OTT.

If we consider the definition of the mind as given by some philosophers, viz., that it is that in man which thinks, remembers, reasons and wills, we find from our own observation that there are in the lower animal many phenomena analogous, if not identical with intellect. The acts and demeanor of certain domestic animals such as dogs, cats, etc., are in their own way as strictly logical and reasonable as those we witness in the ordinary transactions of life.

During the invasion of Germany by the French, in 1806, a hussar of Napoleon's army was killed in a skirmish on the banks of the Danube. The faithful horse of the dead trooper watched his master with a tenderness truly remarkable, licking sometimes his hands, sometimes his face, and preventing every one from approaching him. Thus all efforts to remove the horse or the body were in vain. Napoleon, to whom this singular circumstance had been reported, ordered a watch to be kept on the animal and to report to him the result. During three days and nights, the horse was seen to take neither food nor drink, but to continue from time to time licking his master, as if to ascertain his condition; being on the third day convinced of the death of the trooper, he gave a neigh similar to a cry of wail, and rushing to the near Danube, he plunged in the water and was seen no more.

Many other instances are on record which show the presence of intellect and reason in animals, according to the position they occupy in the scale of being, hence the term instinct to which we generally ascribe the motives and actions of the brute creation, is rather uncertain and vague.

A remarkable circumstance which mental physiology teaches is that according to all observation, man is more subject to insanity than the lower animals, and that the peculiar, more solid structure of the cerebral system of dogs, horses, etc., is in its very nature a prophylactic medium against that fearful malady. The cases of hydrophobia which is generated and propagated by the virus or poison being conducted from one system to the other by the bite of some rabid animal, are merely of a somatic-organic character, and have, although they destroy like many other diseases, reason, nothing to do with insanity in its purely and perfectly developed form.

So-called symptomatic hydrophobia which has a spontaneous origin, or more correctly expressed, is the concomitant or result of some other malady, occurs rarely and cannot be brought within the domain of comparative mental physiology which treats of insanity as an affection of the mind caused by some deep and lasting impression whether of an external or internal nature.

It will be well to understand here that insanity unlike other complaints cannot, as a general thing, be traced to bodily disease, but that it is an unbinding of the reasoning faculties, of the mental equilibrium, of a want of good, sound common sense. It is very true, cases of partial insanity may arise from a derangement of the cerebral lobes, or some other indisposition, but it would be incorrect to state that perfectly developed insanity may always be traced to a physical disorder. In lectures on psychology, and comparative mental physiology, I have heard cases mentioned, where individuals in consequence of a fractured skull, or women after milk fever have suffered from mental derangement, so that the moral harmony was disturbed, and persons of an honest, upright character became afterwards addicted to stealing, drinking and debaucheries, but such instances occur only sporadically, that is, one out of a hundred.

Are the lower animals, such as dogs, horses, etc., capable of emotions and feelings? Certainly they are in proportion to their capacities. Just as troubles of children may frequently appear trifles or nothing to grown-up persons, who often laugh or correct severely their naughty whims as they are termed, when in reality these little ones have as much to suffer as they can bear, so in relation to the brute creation, they are more or less endowed with life, intellect and feeling, and even an insect thinks, remembers, reasons and wills.

It is related of a dog having died while listening to a very pretty, but plaintive melody.

Le Vaillant, a celebrated French traveler, speaks, while on a tour through Southern Africa, of a dog of his as an animal of peculiar sagacity. A tame monkey that by his pranks and oddities had become the favorite of the whole caravan, was in the habit of riding on a large dog. At last the latter got tired of being constantly imposed upon by his fellow-traveler of the monkey tribe, and on the camp starting one morning, he remained behind while the monkey was impatiently waiting to bestride his canine racer. Finally the train being out of sight, the monkey afraid of losing his master, commenced to run, whereupon the dog likewise resumed his march, being however very careful to remain always a short distance behind his friend.

Thus we find that the mind of man from that of the lower animals is simply distinguished by superiority and greater development in the same attributes, and not by attributes denied to the brute. And I may fairly say, that in some instances, man is below the lower animals, as in the case of drunkards, debauchers, etc.

The reasoning of a sound person is founded upon facts, and the ascertained relations of those facts to each other.

C is equal to D, M to N. These are simple propositions, because their relationship which is here stated, has been ascertained by proper investigation. In the further process of reasoning, a series of such propositions or ascertained relations are taken, and certain other truths or relations are deduced, arising out of the mutual connection of some of these propositions to each other. For instance, if C is equal to D and D equal to N, it will be easily perceived by a simple process of reasoning that C is equal to N, in consequence of the mutual relation which both C and D have to N.

As remarked before, reasoning consists of two parts, viz., the premises and inferences drawn from them. If the premises are true, the remaining part of the process is comparatively simple. But frequently the reasoner has to establish his premises, by introducing numerous distinct arguments or steps, so arranged that the conclusion from one step, becomes a connected part of the premises in the next, and this may be continued through a long series.

An insane person in his reasoning, will generally distort views, have his recourse to illustrations and analogies which are artfully woven together, and which will appear to many quite plausible and feasible, unless they enquire into the evidence on which they are founded.

In melancholic hallucinations the process of reasoning is confined to one given subject for many years, and then frequently changed from one thing to another.

Professor Dr. Schoenlein relates in one of his lectures on comparative mental physiology that a poor laboring man was suddenly seized with the idea of being poisoned, and was constantly haunted with it for nine years, he then changed this hallucination, became Pope of Rome and extremely happy and thus continued five years when he died.

One of the peculiar phenomena of this kind of insanity, is the singular affection of the memory. A Frenchman, who had been a resident of Berlin for many years, became suddenly maniacal, conversed in his native tongue, which he had not used for a long time, as fluently as ever; on his recovery, however, he spoke again German, and only with difficulty French.

Periodical paroxysms of delirium occur not so frequently, but they are remarkable in their nature, as they attack the patient so suddenly, that in conversation the unfortunate person will stop in the middle of a story, or even of a sentence, and then branch off into the subject of his hallucination. On recovery from the paroxysms, the patient will resume his former subject, in which he was engaged at the time of the attack, beginning exactly where he had left off.

A curious feature of insanity present those cases in which the patient is sound in relation to everything, except one single point, and the sufferer often shows great ability to avoid the subject of his disordered impression, when circumstances require him to do so.

A gentleman who had been an inmate of the Bicetre, the great lunatic asylum in Paris, for some time, was on the visitation of a commissary ordered to be discharged as perfectly sane, after a long conversation in which he had conducted himself with the greatest propriety. But on being requested to sign the usual document of recovery, he subscribed himself Jesus Christ, and then indulged in all the reveries connected with that illusion.

With a great many insane persons, I may almost say, with reference to continental Europe, with the majority, their misfortune may be traced to disappointed love, their case is generally hopeless and presents lamentable instances of the shipwreck of the heart.

The subject of the diseases of the mind is vast and important; I merely touched here a few of its most interesting features. But previous to closing my remarks, I will briefly mention here a species of insanity well known to the reader. How often do we not see men and women here, but especially in the world, who otherwise are sound and sober, possessed of great talents, with fair opportunities to get an honorable name in society, rush headlong into perdition by indulging in the most infamous vices! To do wrong with our eyes wide open, against our conviction, against the voice of our conscience, against the voice of the Holy Spirit, in direct opposition to the commandments of God, in defiance of the sacred teachings which we receive from our leaders, is an insanity more horrible than those mentioned before, because it ruins body and soul for time and eternity.

* Vide—Reminiscences of the German campaign of 1806 by M. Segur, aide-de-camp general of Napoleon I, and author of the Russian campaign of 1812.

† Professor Dr. Schoenlein, private physician of the king of Prussia, is one of the leading professors of the medical faculty at the University of Berlin and President of the Anatomical Theatre. On account of his brilliant intellect, his rare ability as a physician, and his profound knowledge, he was called by Frederic William IV. from the University of Munich, to occupy his present prominent position at one of the first literary institutions of Europe. Like the man of true genius, Dr. Schoenlein is modest, unassuming, of a very amiable disposition, more willing to listen to others than to speak himself.

DEFENSES OF WASHINGTON.—There are 25 forts and 3 batteries on the south side of the Potomac for the defense of Washington, and they mount 21 guns. They extend three miles south of the river, and a considerable distance up and down its banks.