

room, in a building containing many rooms, or whether it be several buildings standing upon the same premises and used for a common purpose. But there are certain branches of business which are not restricted to such premises, as it is provided in the act that lawyers, physicians, surgeons, dentists, cattle brokers, and horse dealers may do business at any place whatever under their licenses. The licenses of produce brokers, commercial brokers, patent-right dealers, insurance agents, photographers, architects, builders, plumbers and insurance brokers may, in order to avoid the necessity of frequent transfers, be drawn in general terms, naming the county, State, or States within which the parties propose to do business. Proprietors of circuses, jugglers, &c. must have a separate license for each State.

2. The license of dealers must be assessed upon the basis of all sales made, including sales through brokers, auctioneers, pedlars, and all other agents.

3. Manufacturers may, without other licenses, sell their wares at the place of manufacture at their principal office, provided no wares are kept for sale at such office. But if a manufacturer sells at his factory, or at his office, goods not of his own production, he must have license as a dealer if such sales exceed \$1,000 annually, and his dealers' license will be assessed upon his sales of such other goods only, and not upon sales of his own manufactures.

4. Section 75 is construed to allow all licenses to be transferred, either from one person to another, or from one place to another, or both.

5. The tax required under the provision to section 75 for a license embracing all or either two of the classes of business, therein named is twenty-five dollars.

6. From the terms of section 78 it will be understood that no license granted under the international revenue law gives any authority to do any act whatever. A license is merely evidence that the licensee has paid the tax imposed upon the business carried on by him.

7. A banker's license should be assessed upon the even thousands of capital, omitting fractions. National banks should take licenses as well as others.

8. All persons whose licenses depend upon the amount of their sales should be required, when applying for license, to make return of the sales of the previous year. If it shall be found that the sales are in excess of the amount for which the license tax has previously been assessed, an assessment should be made for the deficiency at once, and returned to the collector upon the next monthly list. The assessor should judge of the amount of sales, and not be governed entirely by the dealer's return. If it appears probable that loss will ensue if the tax is not assessed before the end of the year, the assessment may be made sooner. When a wholesale dealer has recently commenced business, he may be allowed to estimate his probable sales for the coming year.

9. Whenever a licensed retail dealer is found to have made sales exceeding \$25,000, he should be reassessed as a wholesale dealer from the date of his first license. The collector should endorse upon his license the amount of reassessment paid.

10. Whenever a license under which a certain limited amount of business only can be transacted is transferred to another person, the collector, at the time of making the transfer, should enter upon the license the amount of business then already done thereunder, and such license so transferred will cover transactions in the hands of the second or subsequent holders equal to said limited amount, less the amount or amounts so entered, and no more.

11. The liability to license-tax depends in many cases upon the question whether the party makes a business of doing the acts specified. Occasional acts do not render a person liable to license-tax, but it is not necessary that the business should be his sole business, or even his principal one, in order that he may be held liable. If a person holds out to the public, by advertisement, by words, deeds or writing, that he is ready to transact any kind of business requiring license, he must take license therefore, although the business in question may not be his chief or exclusive occupation. In the following named occupations and professions even occasional acts do not appear to be allowed by the terms of the law without license: Wholesale and retail dealers in liquors, lottery ticket dealers, distillers, rectifiers, coal-oil distillers, insurance agents, peddlers, photographers, circuses, jugglers, bowling alleys, proprietors of gilt enter prizes, keepers of stallions and jacks, lawyers, and insurance brokers.

12. Wholesale and retail dealers may do business as confectioners, spice-cakes, and tobaccoists at the same place without additional license.

13. Wholesale dealers in liquors may sell liquors at retail, and both wholesale and retail dealers in liquors may sell other merchandise, and may sell liquors to be drunk on the premises without additional license.

14. If the sales of a retail dealer in liquors exceed \$25,000, or if he sells in quantities of more than three gallons at one time to the same purchaser, he should be reassessed as a wholesale dealer in liquors. The collector should enter the amount of reassessment paid him upon the license.

FOR THE SCHOOL AND FAMILY.

CLARK'S SCHOOL VISITOR.

Volume X.

Terms 75 cents a year. Clubs 50 cents.

This Youth's Magazine now has the largest circulation of any Educational journal published.

It contains Original Stories, Poems, Dialogues, Letters, Sketches of Travel, Music, Natural History, Biography, Mathematics, Puzzles, Rebuses, Phonetics, Engravings, &c., from the very best authors.

The Visitor is a model of typographical beauty. Specimens furnished free.

Look here. An agent wanted in every school! In order to reach all parts of the country, the Visitor will be sent ONE YEAR FREE to one person who will act as Agent, at any Post Office in the United States.

Address, for further particulars, with five cents for return postage.

J. W. Daughaday, Publisher.
1308 Chestnut street, Philadelphia, Pa.

License Notice.

NOTICE is hereby given to the citizens of Washington Township, in Adams County, Indiana, that the undersigned will present his petition to the Board of Commissioners of said Adams County at their June session 1866, for a license to sell Spirituous, Vinous, Malt and other intoxicating liquors in less quantity than a quart at a time for one year, at the building situated on the following described premises in the Town of Decatur in said County and State, to-wit: Commencing at a point eighteen feet east of the south west corner of lot number 274 in said town, thence running north 60 feet, thence east 15 feet, thence south 66 feet, thence west 15 feet to the place of beginning, owned by Adolph Hart, to be drunk and used on said premises as a beverage.

CORNELIUS RADEMOCKER.
May 11th, 1866. 4w.

License Notice.

NOTICE is hereby given to the citizens of Hartford Township in Adams County Indiana, that the undersigned will apply to the Board of Commissioners of said Adams County at their June session 1866, for a license for one year to sell Spirituous, Vinous, Malt and other intoxicating liquors in less quantity than a quart at a time, at the building situated on lot number seven in the Town of Buena Vista in Hartford Township in said Adams County Indiana, to be used and drunk as a beverage on said premises.

WILLIAM HEY.
May 11th, 1866. 4w.

License Notice.

NOTICE is hereby given to the citizens of Washington Township, in Adams County Indiana, that the undersigned will apply to the Board of Commissioners of said County, at their June session 1866, for a license for one year, to sell Spirituous, Vinous, Malt and other intoxicating liquors in less quantity than one quart, at the following described premises, to-wit: In the first story of the building situated on the south part of lot no. fifty six in the town of Decatur, Adams County, Indiana, commencing at the south west corner of said lot number fifty six in the said town, thence east at right angles with second street sixty feet, thence north parallel with second street twenty three feet, thence west at right angles with second street sixty feet, thence south along second street twenty three feet to the place of beginning, to be drunk and used as a beverage on said premises.

JAMES MCLEAN.
May 11th, 1866. 4w.

Bridge Builders.

NOTICE is hereby given, that sealed proposals will be received at the Auditor's office, by the Board of Commissioners of Adams County Indiana, until the first day of June, 1866 for the building of a bridge over the St. Mary's river near the south line of the farm known as the Ball farm, in Root Township Adams County, the Bridge to be built according to plan and specification, to be seen in the Auditor's office at any time after the 23rd of April 1866.

The bids to be opened at the June session and the contract to be given to the lowest responsible bidder, the Board reserving the right to reject any and all bids.

Witness my hand this 18th day of April 1866
W. G. SPENCER, Auditor.
April 20, 4w Adams County.

Executor's Sale.

NOTICE is hereby given, that the undersigned executor of the last will of John Lutzenhizer, sen deceased, will offer for sale at public auction, at the late residence of the testator, in Blue Creek township, Adams County, Indiana, on

Saturday, May 19th, 1863,
the personal property of said estate, consisting of one horse, cattle, sheep, hogs, wagon, harness, farming implements, among them a McCormick reaper and mower, household and kitchen furniture not taken by the widow and various other articles. Sale to commence at 10 o'clock A. M.

Terms:—Sum of three dollars and under, cash; over three dollars a credit of nine months to the purchaser giving his note, waiving benefit of valuation law, with approved security.

JOHN MERRYMAN, Executor.
April 27th, 1866.

Marriage and Celibacy.

AN ESSAY OF WARNING AND INSTRUCTION FOR YOUNG MEN. Also, Diseases and Abuses which promiscuously Prostrate the Vital Powers, with sure means of recovery. Sent Free of Charge, in sealed letter envelopes. Address, Dr. J. SKILLIN HOUGH TON, Howard Association, Philadelphia, Pa.

FOR SALE.

80 Acres of land, part improved, adjoining Mathewson's heirs on the west, near the village of Pleasant Mills, Adams County, Ind. (East half S. E. 1/4 Sec. 30, T. 27 R. 15 East.) Will be sold low and on favorable terms.

P. F. KESSLER, Dayton, Ohio.

\$90 A MONTH!—AGENTS wanted for six entirely new articles, just out. Address O. T. GAREY, City Building, Biddford, Maine. 9 32 ly

Ayer's Sarsaparilla.

Ordinance of the Town of DECATUR.

An Ordinance passed by the Board of Trustees of the Town of Decatur, for the regulation of the Fire Department, and the organization of a Hook and Ladder Company.

BE it ordained by the Board of Trustees of the Town of Decatur, that the following Ordinances be adopted and in full force, from and after their publication.

Sec. 1. Be it ordained by the Board of Trustees of the Town of Decatur, that, at the first meeting of the Board of Trustees, after the annual Election in May in each year, there shall be appointed by said Board one Fire Warden of the Fire Department, who shall serve as such for one year, and until his successor is elected and qualified. The said Fire Warden shall perform such duties as may be required of him from time to time by law or any ordinance of said Board.

Sec. 2. It shall be the duty of said Fire Warden soon after appointed, at the first annual meeting after the Election in May, 1866, to organize, subject to the approval of said Board of Trustees, one Hook and Ladder Company, to consist of thirty men, reputable citizens of said Town, said Company when organized, shall adopt proper rules and by laws for their government, subject to the approval of the Board of Trustees of said Town; and said Company shall at all times be subject to the orders of the said Fire Warden whose appointment is provided for in this act.

Sec. 3. Said Warden shall attend all fires and have command of said Company and the citizens of said Town attending a fire, and the Warden is hereby vested with full power to compel all citizens of said Town to aid in the extinguishment of fires and to that end citizens shall obey the orders of said Warden and any citizen who shall neglect or refuse to obey all reasonable orders of said Warden in and about the extinguishment of fires shall forfeit and pay to the Town of Decatur the sum of Ten Dollars, to be recovered in any action brought in the name of said Town before any Court having jurisdiction.

Sec. 4. Said Warden shall be furnished a Cap and Staff of Office, which shall be the insignia of his authority.

Sec. 5. It shall be the duty of said Fire Warden to examine all fire places, stoves, pipes, blacksmith shops or other places that he may deem unsafe on account of fire, or that he may be called upon to examine by any citizen of said Town, and when he shall deem any such place unsafe, it shall be his duty to notify the owner or occupant thereof either wholly to remove or make such alterations as such Warden may deem necessary for the safety of such place, and when such owner or occupant shall refuse to comply with the orders of such Fire Warden, it shall be his duty to enter complaint to the Board of Trustees of said Town, stating what removal or alteration he has required and the refusal of such owner or occupant to comply with his order; and thereupon said Board of Trustees, if they see fit, shall authorize the Marshall of said Town, to make such removal or alteration at the expense of the owner of said property, to be collected from said owner in an action in the name of said Town.

Sec. 6. Any Fire Warden who shall refuse to perform any of the duties of his said office shall be fined in any sum not to exceed twenty Dollars, to be recovered in the name of said Town, for the use of said Town.

Sec. 7. All members of any Hook and Ladder Company organized by virtue of these ordinances shall have their names registered with the Clerk of said Town, such Clerk shall furnish each member of Company a certificate of such registry, and such registry shall render each Fireman or member of the Company liable to prosecution before a Justice of the Peace, of said Town, for any fines, fees or penalties imposed upon him by the laws and regulations of said County and Company; and further, such certificate of registry shall be evidence in all cases, in the hand of such member of his membership, and entitle him to the privileges or exemptions granted to Fireman by the Board of Trustees of said Town, or any law of this State.

Sec. 8. The members of the Board of Trustees, by virtue of their offices, are Fire Wardens, who with the said Fire Warden, appointed by them, shall form a Council of Fire Wardens, whose business it shall be to determine upon, for the extinguishment of fires, whether other houses or property shall be put down, removed or destroyed, to prevent the spread of fire.

Sec. 9. It shall be the duty of said Hook and Ladder Company and each member to attend all fires and aid in the extinguishment thereof.

Sec. 10. It shall be the duty of said Hook and Ladder Company to have charge and custody of the entire fire apparatus committed to their care, whether carriage, ladders, hooks, buckets, or other implements. They shall keep them in good order, and they shall be ready for use on any emergency whatever, and shall keep them at such place as the Board of Trustees may designate.

Sec. 11. All ordinances coming in conflict with the provisions of these ordinances are hereby repealed.

And be it further ordered by the Board of Trustees, that every owner of Dwellings, Mills, Mercantile Houses, Shops and Factories, be required to furnish a ladder or ladders sufficient in length to reach from the ground to the comb of each one of their buildings, which said ladders shall be deemed as part of the Real Estate to which said building belong.

And it is further ordered, that the Carriage for the Hooks and Ladders be twenty five feet long, that there be eight Ladders; four with Hooks and four without Hooks, and that there be eight Hooks, one to be thirty-five feet long and the balance to be at various lengths; also four Barriers, twenty-five leather buckets, and two axes.

The above to be sold out to the lowest responsible bidder.

In testimony whereof I have hereunto set my hand this 9th day of April 1866.

J. H. NEVINS, President.
April 13 1866. Clerk T. D.

License Notice.

NOTICE is hereby given to the citizens of Washington Township, in Adams County Indiana, that the undersigned will apply to the Board of Commissioners of said Adams County at their next session to be held at the Court House in the town of Decatur in said County on the first Monday in June 1866, for a license for one year to sell Spirituous, Vinous, Malt and other intoxicating liquors in less quantity than one quart at a time, in the basement story of the building situated on the following described premises in the said Town of Decatur to-wit: Commencing at the north east corner of lot number fifty nine in said town, thence running south west at right angles with second street fifty feet thence south east parallel with second street twenty two feet thence north east parallel with the first described line fifty feet to second street, thence north west along second street twenty two feet to the place of beginning to be used as a beverage on said premises.

MICHAEL SORG.
May 11th, 1866. 4w.

Carpets!

Good News to the Public!
H. R. SCHWEGMAN,
101 Fort Wayne, Ind.
Great Decline in Goods!
FROM 25 to 50 PER CENT!
NOW IS THE TIME TO BUY.

I take pleasure in informing my friends and the public generally of my large arrival of Staple and Fancy Dry Goods.

Of all Descriptions,
Shawls, Sacques and Circulars,
Silks, Ribbons, White Goods and Linens,
Hosiery of all kinds, Carpets, Oil Cloths,
Notions of an Endless Variety,
GROCERIES OF THE CHOICEST SELECTION.

My stock of goods is selected with the greatest care and customers will find all the necessities of life they desire at my establishment. I respectfully ask my friends and the public generally to examine my stock before purchasing elsewhere. My stock is now ready for inspection. Roll in each and every one! Now is the time to get bargains! I am determined to give inducements to every customer to buy goods cheap.

25 PIECES CHOICE PATTERNS

10 pieces 4-4 Oil Cloths.
4 " 5-4 "
4 " 6-5 "
4 " 8-4 "
5 " 4-4 Matings.

I CALL the attention of Country Merchants to my large stock of Staple and Fancy Goods, Notions, Hosiery and Groceries, which I have bought at a great decline. I have the best facilities with manufacturers and Jobbers to get the goods at the bottom prices. If you should visit our city please call and examine my stock. I solicit your patronage. Orders will be promptly attended to.

No. 101 Columbia Street,
March 3, 1865. FT. WAYNE.

ETNA

INSURANCE COMPANY,
OF HARTFORD, CONN.,

Net Cash Assets, July, 1864.

\$3,273,635.04.

Losses Paid in 45 Years,
Over \$16,500,000.

Three Millions of Cash Assets—a current income of \$700,000 per annum—a national system of efficient agencies—a well-seasoned and valuable experience—the prestige of forty-five years' success—a perpetual charter—a cash basis of transactions—terms liberal and rates moderate—prompt and equitable settlements of losses; are among the characteristics of this

LEADING AMERICAN COMPANY.

Heavy mercantile values need strong underwriters, and merchants will appreciate the advantage of Insurance with the ETNA.

Fire, and Inland Navigation risks can be negotiated upon favorable terms with agents throughout the country.

Branch, 171 Vine Street,
CINCINNATI, OHIO.

D. STEDABAKER, Local Agent.

New Wagon Shop!

FREDERICK MEITZ.

WOULD announce to the public that he is prepared to manufacture on short notice and reasonable terms,

CARRIAGES, BUGGIES, WAGONS

SPRING WAGONS, etc., etc., made to order have on hand a good supply of seasoned lumber, and will warrant all my work, and defy competition in workmanship and prices.

REPAIRING

done on short notice, and the most reasonable terms. Give me a call. Shop in the old Democrat's Office, south side of Madison, between Front and Second streets, Decatur, Indiana. Sept. 22, a. 1865h

NDI

CENTRAL INSURANCE COMPANY,
LAFAYETTE, IND.

Capital, \$500,000 00.

OFFICERS.

DANIEL BRAWLEY, President.

E. D. MARSH, Vice President.

N. C. HILDEBRAND, Secretary.

J. H. L. SLAYTON, General Agent.

V. B. SIMCOKE, Local Agent.

June 2, 1865 Decatur, Ind.

David Studabaker,

ATTORNEY-AT-LAW

AND

Claim Agent,

DECATUR, INDIANA.

Will practice in Adams and adjoining Counties; will execute probates, pensions, and all kinds of claims against the Government.

OFFICE.—On Main Street, immediately South of the Auditor's Office. v6-n12

Manhood: how Lost, how Restored.

Just published, a new edition of Dr. Cui-verwell's Celebrated Essay on the radical cure (without medicine) of SPERMATORRHOEA, or seminal Weakness, Involuntary Seminal Losses, Impotency, Mental and Physical Incapacity, Impediments to Marriage, etc.; also, Consumption, Epilepsy, and Fits, induced by self-indulgence or sexual extravagance.

Price, in a sealed envelope, only 6 cents.

The celebrated author in this admirable essay clearly demonstrates, from a thirty years' successful practice, that the alarming consequences of self-abuse may be radically cured without the dangerous use of internal medicine or the application of the knife—pointing out a mode of cure at once simple, certain, and effectual, by means of which every sufferer, no matter what his condition may be, may cure himself cheaply, privately, and radically.

This Lecture should be in the hands of every youth and every man in the land.

Sent, under seal, in a plain envelope, to any address, post-paid on receipt of six cents, or two post-stamps.

Address the publishers
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127 Bowery, New York, Post Officebox 4,586.
v8no47-1v

Appointment of Executor.

NOTICE is hereby given that the undersigned has been appointed executor, with the will annexed of John Lutzenhizer, late of Adams County, deceased. The estate is probably solvent.

JOHN MERRYMAN, Executor.
April 27th, 1866.

THE POPULAR

NEW YORK STORE,

90 COLUMBIA STREET

FORT WAYNE, Ind.,

HEADQUARTERS FOR THE

DRY GOODS

TRADE.

Parties visiting Fort Wayne will find it for their interest to look through the immense stock kept at the

NEW YORK STORE.

FURS—Of every description in Mink Sable Muskrat, Cooney and Siberian squirrel from \$5 to \$300 per sett.

CLOAKS—Ladies will find our stock unequalled by any in the city. Velvet Garments, from \$100 to \$300 each. Beaver, Tricot and Cloth, Basques and mantles, at \$7, 9, 10, 12, 15, 20 to \$60 each. A large stock of Cloaking by the yard—also ornaments Buttons, Gimps, etc. for Cloaks.

SILKS—Choice styles of Fine Dress Silks in Solid Colors, Stripes, neat Checks and Figures—also elegant Silks for Wedding and Party use, with an immense stock of Plain Black Silks at very low prices.

DRESS GOODS—Rich Irish Poplins, Repps, Embroidered Cloths, Corded Velours, Broche Poplins, French Merinos at \$1.00, 1.20 to \$2.00 per yard, English Merinos, Bombazines, Alpacaes, De-Laines, with a large and choice selection not enumerated.

1000 BALMORAL SKIRTS—In all the newest styles for Ladies and Misses wear.

HOOP SKIRTS—In our Hoop Skirt department will be found the celebrated Duplex Elliptic and Thomson's Patent Crown Skirts, with other celebrated makes of Hoops—in all the new shapes made.

DOMESTIC GOODS—We keep an immense stock—Table Linens, Muslins, Towels, Linens, Tickings, Stripes, Denims, Flannels, Stinties, Cassimeres, Blankets, Prints, Cotton Batting, Grain Bags, Cotton Yarn, etc., etc., etc.

HOSIERY,

Embroideries,

White Goods,

Woollen Yarn,

FANCY GOODS.

NOTIONS,

With everything else usually found in class Dry Goods House can be found at the

NEW YORK STORE,

90 Columbia Street,

ROOT & CO.

NIBLICK & CLOSS,

WHOLESALE AND RETAIL

DECATUR, INDIANA.

At Niblicks Old Stand in Decatur, Indiana.

IS receiving constantly a large and very superior Stock of

Winter Boots and Shoes,

Which we are selling at such prices as will to the times, and we mean to demonstrate this fact to our customers. Among the stock will be found a large assortment of

LADIES' AND MISSES SHOES,
Gaiters, Booties, &c., Kid heeled Slippers, Calf, Kid, Glove-kid Congress-heeled Gaiters and Balmorals.

CHILDREN'S WEAR.

Kid heeled Balmorals and fancy and strong Shoes of all kinds—including the celebrated Copper Toed Shoes, the best and cheapest ever got up.

MEN'S, YOUTHS', AND BOYS' WEAR

of all kinds, of the best quality, and at the lowest rates.

Leather, Findings, &c.,

A full stock. The whole having been bought for Cash, and will be sold cheap.

HOME-MADE AND CUSTOM WORK

And we warrant all articles to be well and carefully made, and of the best materials.

Calf and Kip Boots, Stogies

Brogans and Ladies Wear,

Of all kinds, kept on hand and made to measure.

The public are invited to call and examine our stock before purchasing of others, as we warrant our Goods to be of the best quality, and will be sold at much lower prices than can be purchased at any other establishment in the County, or even at Fort Wayne.

IT CALL—we charge nothing for showing our Goods. NIBLICK & CLOSS,
December 26, 1863. Decatur, Ind.

DORWIN & BRO'S.

DECATUR, INDIANA.

Drugs, Medicines, & Chemicals,

FANCY AND TOILET ARTICLES,

Sponges, Brushes, Perfumery, &c.

KEROSENE OR COAL OIL LAMPS.

Physicians' Prescriptions carefully compounded and orders answered with care and dispatch. Farmers and Physicians from the country will find our stock of Medicines complete, warranted genuine, and of the best quality.

DR. A. RAUCH,

DENTIST,

Office 2nd floor over Bollman's Store,
DECATUR, INDIANA.

All operations skillfully performed and work warranted.

Examinations and advice gratis. Those having decayed teeth will do well to give us a call.

Artificial teeth inserted in the latest improved style.

NOTICE TO SCHOOL TEACHERS.

THE undersigned School Examiner, will hold public examinations at his office, in Decatur, on the last Saturday of each month.

SPECIAL

The School Law positively prohibits examination upon any other day than that set apart for public