TO NELLIE.

BY T. MOORE, PROBABLY.

"One night as old St. Peter slept,
And left the doors of Heaven ajar,
Our little Nellie out she crept,
And came down on a falling star."

"Then drink to Nellie, friends fill up
With wine that all our passion stirs,
And when we drink, we'll break the cup,
'Twill never toast a name but hers."

"She lit on earth and broke her wings,
Was captured by a mortal hand,
And still she here sojourns and sings
The music of her native land—
Then drink to Nellie, etc.

Her little wings will grow again,
And then she'll leave us for the skies;
While we in darkness must remain,
And miss the bright light of her eyes,
Then drink to Nellie, etc.

When Nellie goes our joys are gone,
Earth's brightest scenes will dreary be,
In gayest crowds we'll be alone
With nothing but her memory.
Then drink to Nellie, etc.

We care not what the world may think,
We care not what the sages say,
To Nellie's eyes we still will drink,
Until this life shall wear away.
Then drink to Nellie, etc.

To Nellie with our parting breath,
Our last toast shall be given,
And when our lips are closed in death,
To Nellie still—we'll drink in Heaven."

A POSTROPHE TO GEN. JOHNSTON.

Hail, General, hail! the deuce is to pay,
The devil has got in your rear,
Just stack up your muskets and listen, I pray,
To the newspaper bullets a poppin away
And fill in the people with fear.

Send forward your flags and your banners of truce,
Tell Sherman to hold on a while,
Just tell him to wait, for the devil is loose,
In the language of boys, cry "king's excuse,"
Your spurs lay aside and your sabre unloose,
Till Bobby discharges his bile

PUBLIC ACTS

Passed at the Fourth Session of the First Congress of the Confederate States—1863, 1864.

Chap. I.—An Act to amend so much of section 11 of the Tax Law as requires one-tenth of the Sweet Potatoes produced this year to be paid to the Government.

The Congress of the Confederate States of America do enact, That so much of section 11 of an "An act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved Apl. 24, 1863, as requires farmers and planters to pay one-tenth of the sweet potatoes produced in the present year to the Confederate Government, be so amended as authoriza the producers of sweet potatoes in the year 1863, to make commutation by payment of the money value of the tithe thereof, instead of payment in kind, at rates to be fixed by the commissioners under the impressment act. Approved Dec 28, 1863.

Chap. II.—An act authorizing the tax in kind on Bacon to be commuted by collection of Salt Pork as an equivalent.

The congress of the Confederate States of America do enact, That assistant Quartermasters and other agents engaged in the collection of the tax in kind may be authorized under orders and regulations made by the Secretary of War, to demand and receive, in commutation for the tax in kind on bacon, an equivalent therefor in salt pork.

Approved December 28, 1863.

Chap. III—An act to prevent the enlistment or enrollment of substitutes in the military service of the Confederate States.

The congress of the Confederate States of America do enact, That no person liable to military service shall hereafter be permitted or allowed to furnish a substitute for such service, nor shall any substitute be received, enlisted or enrolled in the military service of the Confederate States.

Approved December 28, 1863.

Chap. IV.—An act to put an end to the exemption from military service of those who have heretofore furnished substitutes.

Whereas, in the present circumstances of the country, it requires the aid of all who are able to bear arms, therefore

The congress of the Confederate States of America do enact, That no person shall be exempted by reason of his having furnished a substitute; but this act shall not be so construed as to affect persons who, though not liable to render military service, have, nevertheless, furnished substitutes.

Approved January 5, 1864.

Chap. XI.—An act to prevent the procuring, aiding, and assisting persons to desert from the army of the Confederate States, and for other purposes.

The congress of the Confederate States of America do enact, That every person not subject to the rules and articles of war, who shall procure or entice a soldier or person enrolled for service in the army of the Confederate States to desert; or who shall aid or assist any deserter from the army, or any person enrolled for service, to evade their proper commanders, or to prevent their arrest to be returned to the service: or who shall knowingly conceal or harbor any such deserter; or shall purchase from any soldier or person enrolled for service any portion of his arms, equipments, rations or clothing, or any property belonging to the Confederate States or any officer or soldier of the Confederate States, shall, upon conviction before the District Court of the Confederate States, having jurisdiction of the offence, be fined not exceeding one thousand dollars, and be imprisoned not exceeding two years. Approved Jan 22, 1864.

Chap. XIII.—An Act authorizing chaplains, in certain cases, to draw forage for one horse.

The Congress of the Confederate States of America do enact, That chaplains in the army, in actual service in the field, shall be entitled to draw forage for one horse: Provided, The chaplain has a horse in his use.

Approved January 22, 1864.

Chap. XIV.—An Act to authorize the appointment of an agent of the Treasury Department west of the Mississippi.

The Congress of the Confederate States of America do enact, That the President shall, by and with the advice and consent of the Senate, appoint an agent of the Treasury Department, whose duty it shall be to reside west of the Mississippi, at such place, and to discharge such duties, as shall, from time to time, be assigned him by the Secretary of the Treasury, with a salary of three thousand dollars per annum, payable quarterly, in advance.

Sec. 2. The Secretary of the Treasury shall have power to give direction to the said agent to discharge any duty or function on the other side of the Mississippi which he, the said Secretary, is competent to discharge; and shall also have the employment of such clerks, and to prescribe such regulations for the government of such agent and clerks as, from time to time, the said Secretary may deem proper: Provided, That such clerks shall receive the salaries provided by law for similar services in the Treasury Department.

Sec. 3. That this act shall expire on the day of the ratification of a treaty of peace between the Confederate States and the United States of America.

Approved January 27, 1864.

Chap. XV.—An Act to amend "An Act to provide a mode of authenticating claims for money against the Confederate States not otherwise provided for," approved August 30, 1861.

The Congress of the Confederate States of America do enact; That so much of the first section of said act as requires the Attorney General to report to Congress upon said claims be, and the same is hereby, repealed.

Approved January 30, 1864.

Chap. XXI.—An act to authorize the President to assign Judges of military courts from one court to another.

The congress of the Confederate States of America do enact, That the President be and he is hereby authorized at any time to assign judges from one military court to another, as in his judgment the service may require.

Sec. 2. Be it further enacted, That this act take effect and be in force from and after its passage.

Approved February 3, 1864

Chap. XXIX.—An act to provide compensation for officers who may heretofore have performed staff duty under orders of their superior officers.

The congress of the Confederate States of America do enact, That when any officer or private of any legally constituted military organization may have heretofore, by order of his proper superior officer, performed any staff duty appropriate to such command, he shall be entitled to receive pay for the time he was so engaged in the discharge of such duties; Provided, That there was not then present fit for duty any officer duly appointed for the discharge of the same.

Approved Feb 11, 1864.

Chap. XXX.—An Act to amend "An Act to establish a volunteer navy," approved April 18, 1863.

The Congress of the Confederate States of America do enact, That the act entitled "An Act to establish a volunteer navy," approved April 18, 1863, be so amended that the President be, and he is hereby, authorized to issue the commissions and warrants contemplated by said act, under such regulations as he may prescribe, to applicants for service in the volunteer navy, when satisfied that said applicants will furnish a suitable vessel for said service, and to receive into the volunteer navy said vessel and her officers and crew within or beyond the Confederate States.

Sec 2. That the President be, and he is hereby, authorized to appoint assistant paymasters for the volunteer navy, who shall receive, when on duty at sea, fifteen dollars per month. But no person under forty-five years of age, and liable to perform military duty, shall receive such appointment.

Approved February 11, 1864.

Chap. XXXI.—An Act to authorize the issue of certificates for interest on the "fifteen million loan."

The Congress of the Confederate States of America do enact, That the Secretary of the Treasury be, and he is hereby, authorized to cause certificates to be issued, in such form as he shall devise, for the interest which has accrued, or which shall accrue, on the registered stock issued under authority of the act of February the twenty-eighth, eighteen-hundred and sixty-one, entitled "An Act to raise money for the support of the Government, and to provide for the defence of the Confederate States of America." The said certificates shall be prepared and signed by the register of the treasury, in favor of the persons, respectively, in whose names the said stock shall be standing on the books of the treasury, or the order, at the designated periods, and shall be sent by him to the treasurer, assistant treasurers and depositaries located at the places where said interest is payable. The said certificates shall be countersigned by the treasurer, or depositary, by whom they shall be delivered; and shall be receivable in payment of export duty on cotton, in the same manner as the coupons of the bonds issued under said act of February twenty-eight, eighteen hundred and sixty-one, now are.

Approved February 11, 1864.

Cap. XXXII.—An act for the relief of tax payers in certain cases.

The congress of the Confederate States of America do enact, That when cotton or other property subject to taxation in money shall have been burned or otherwise destroyed by authority of the Government, before the expiration of the time fixed by law for the payment of the tax thereon, the tax payer may apply to the district collector, who shall investigate the facts and make report thereof to the State collector, who may, if satisfied of such destruction by government authority, remit the said tax. If the tax in any such case shall have been paid in advance, it shall be refunded by the State collector. The tax payer shall in every such case have the right of appeal to the Secretary of the Treasury.

Sec. 2. That in all cases where the crop out of which the tax in kind is to be paid, has been taken or destroyed by the enemy, the district collector may remit the tax, in whole or in part, according to the extent of the loss sustained by the tax payer: Provided, That the facts in each case shall be reported to the State collector, and their remission shall not be valid until approved by him: And provided further, That in case the loss be sustained prior to assessment, the assessor, on satisfactory proof thereof, may make deduction thereof in proportion to the loss.

Approved February 13, 1864

Chap. XXXIV.—An act to establish certain post routes therein named.

The congress of the Confederate States of America do enact, That the following named post routes be and the same are hereby established, namely: From the town of Clarksville, by way of Blue creek and Cleaveland, to Dalonega. Also, from Athens, by way of Jug Factory, in Jackson county, and G W Smith's store in Walton county, to Auburn in Gwinnette county. Al o, from Douglass in Coffee county, to Forest in Clerich county. Also, from Dawsonville in Dawson county, by way of Perdy's, Tyra's, Harben's, and N H Goss', to Prince Edward. Also, from Station Number Nine on the Atlantis and Gulf railroad, by way of Central Valley, Trader's Hill and Howardsville, to Baldwin. From Station Number Five, Atlantic and Gulf railroad, via Middletown store, Appling county, to Oemulgee, in Coffee county—all the above routes situate in the State of Georgia. Also, the following in the State of North Carolina: From Gibsonville depot on the N C Railroad, to Long's Mills, in the county of Randolph. Also, the following in the State of Texas: From Burnet by way of Leano, to Sansaba. Also, the following in the State of Mississippi: From Greensboro to Starkville in Oktibbeha county. Also, the following in South Carolina and North Carolina: From Nichols depot, S. C. via Allen's Bridge and High Hill, in South Carolina, and Holmesville and White House, to Leesville, in North Carolina. Also, the following in the State of Louisiana: From Alexandria to Niblett's Bluff, on Sabine river. Also, in the State of Florida: From Orange Lake, on the St John's, to Sand Point at the head of Indian river.

Approved Feb 13, 1864

Chap. XXXV.—An act to increase the commutation value of Hospital rations.

The congress of the Confederate States of America do enact, That the commutation value of the rations of the sick and wounded, and of all employees in hospitals, be fixed at such rates, not to exceed two and a half dollars, as the Secretary of War shall designate.

Approved Feb 15, 1864

Chap. XL.—An act making allowance to officers of the navy of the Confederate States, under certain circumstances, and to amend an act entitled "An act to provide for the organization of the navy," approved March sixteenth, eighteen hundred and sixty-one.

The Congress of the Confederate States of America do enact, That the commissioned and warranted officers of the navy of the Confederate States, on duty, are hereby allowed rations, quarters and fuel, or commutation therefor, as are now or may hereafter be allowed officers of the army, viz: To admirals, the same as generals; to vice-admirals, the same as lieutenant-generals; to rear-admirals, the same as major generals, to commodores and captains, the same as brigadier generals and colonels; to commanders and first lieutenants, the same as lieutenant colonels and majors; to second lieutenants and lieutenants for the war, the same as captains and chaplains; to masters and passed midshipmen, the same as lieutenants; and to officers of the medical, pay, and engineer corps, to naval contractors, and to boatswains, gunners, carpenters, and sailmakers, the same as the foregoing officers of the line of the navy with whom they have assimilated rank.

Sec 2. That all the navy officers in the foregoing grades shall have the same privilege of purchasing commissary and quartermaster's stores, as are now, or may hereafter be, allowed to officers of the army.

Approved February 16, 1864.

Chap. XLII.—An Act to increase the compensation of certain officers of the Treasury.

The Congress of the Confederate States of America do enact, That hereafter the following salaries and compensation shall be paid to the several officers and clerks hereinafter named, instead of the sums now authorized by law: The treasurer of the Confederate States, four thousand dollars; the assistant treasurer at Charleston, four thousand dollars. The Secretary of the Treasury may divide depositaries of the treasury into classes, the commissions on which shall be limited as follows: In the first class, not to exceed four thousand dollars; in the second class, not to exceed two thousand five hundred dollars; and in the third class, not to exceed fifteen hundred dollars a year, according to the character of the duties required of them, and subject to the other conditions now imposed by law. Each clerk employed in the office of any assistant treasurer or depository, shall receive a salary to be fixed by the Secretary of the Treasury, (not exceeding fifteen hundred dollars.)

Sec. 2. That the increase of salaries allowed to the clerks and employees of the Treasury Department, at Richmond, be, and the same is hereby extended, upon the same conditions, to the clerks and employees of the said Department, at Columbia, South Carolina.

Approved February 16, 1864.

Chap. XLIV.—An act to authorize the President to establish additional military courts.

The Congress of the Confederate States of America do enact, That in addition to the military courts now authorized by law, the President be and he is hereby authorized to appoint a military court to attend any division of cavalry in the field, and also one for each State within a military department, whenever, in his judgment, such courts would promote the public interest; which courts shall be organized, and have the same powers and duties, and the members thereof appointed as provided by law.

Approved Feb 16, 1864.

Chap. XLV.—An Act to allow commissioned officers of the army rations and the privilege of purchasing clothing from the Quartermaster's Department.

The Congress of the Confederate States of America do enact, That from and after the passage of this act, all commissioned officers of the armies, whilst on duty in the field, or in the naval service, whilst afloat, of the Confederate States, shall be entitled to one ration in kind each, in quantity and quality, the same as are now allowed by law to privates, and shall draw and receive the same under such regulations as may be prescribed by the Secretary of War.

Sec. 2. That all commissioned officers of the armies of the Confederate States shall be allowed to purchase clothing and cloth for clothing, from any quartermaster, at the price which it cost the Government, all expenses included: Provided, That no quartermaster shall be allowed to sell to any officer any clothing or cloth for clothing which it would be proper to issue to privates, until all privates entitled to receive the same shall have been first supplied: Provided, That the officer offering to purchase shall give his certificate, on honor; that the articles are necessary for his own personal comfort and use, and in no case shall more than one suit per annum be allowed to be so purchased by any officer: Provided, That no law or army regulation shall hereafter be construed to allow an officer to purchase or draw from subsistence stores, more than one ration a day, or for less price than the cost thereof, including transportation.

Sec. 3. That no officer under the rank of Brigadier General shall hereafter be entitled to forage, or commutation for forage, for more than one horse, except when on service in the field.

Approved February 17, 1864

THE NEW TAX BILL.

An Act to lay additional taxes for the common defence and support of the Government.

Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the "act to lay taxes for the common defence and to carry on the Government of the Confederate States," approved 24th of April, 1863, there shall be levied, from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, copartnership, association or corporation, liable thereto, taxes as follows, to wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, five per cent: Provided, that from this tax on the value of property, employed in agriculture, shall be deducted the value of the tax in kind delivered therefrom, as assessed under the law imposing it, and delivered to the Government: Provided, that no credit shall be allowed beyond five per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent.

III The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price actually paid for the same by the owner.

Sec 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manufacturing, telegraph, express, railroad, and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not, five per cent.

The value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

Sec 3. I. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals, five per cent.; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

II. Upon the amount of all solvent credits, and of all bank bills, and all other papers issued as currency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business the income derived from which is taxed, five per cent.

Sec 4. Upon profits made in trade and business, as follows:

I On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolen, cotton or mixed cloths; hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st January 1865, ten per cent., in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24th, 1863

II. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandize, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, ten per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding twenty-five per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporate or not, twenty-five per cent on such excess.

Sec 5. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of five hundred dollars; and for each minor child of the family to the further value of one hundred dollars; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of five hundred dollars.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of one thousand dollars.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, of such as have been disabled in such service, to the value of one thousand dollars; provided, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the enemy, the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the first of June next, or as soon after as practicable, allowing an extension of ninety days West of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year 1864, shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the first section of said act, are suspended for the year 1864, and no estimated rent, hire or interest on property or credits herein taxed *ad valorem*, shall be assessed or taxed as incomes under the tax act of 1863.

Sec 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the intesest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand dollars.

[Adopted in February, 1864.]

THE NEW MILITARY LAW.

A Bill to organize forces to serve during the War.

Sec. 1. That from and after the passage of this act all white men, residents of the Confederate States, between the ages of 17 and 50, shall be in the military service of the Confederate States for the war.

Sec 2. That all the persons aforesaid, between the ages of 18 and 45, now in service, shall be retained during the present war with the United States, in the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army: *Provided*, that companies from one State, organized against their consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of being transferred to organizations of troops, in the same arm of the service, from the States in which said companies were raised; and the soldiers from one State, in companies from another State, shall be allowed, if they desire it, a transfer to organizations from their own States, in the same arm of the service.

Sec 3. Be it further enacted, That at the expiration of six months from the first day of April next, a bounty of one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in service, or in the event of his death previous to the period of such payment, then to the person or persons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided, who shall at any time, during the period of six months next after the said first day of April, be absent from his command without leave.

Sec 4. Be it further enacted, That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army, where no disability now exists; nor shall those who have furnished substitutes be any longer exempted by reason thereof: *Provided*, that no person, heretofore exempted on account of religious opinions and who has paid the tax levied to relieve him from service shall be required to render military service under this act.

Sec 5. Be it farther enacted, That all white male residents of the Confederate States, between the ages of 17 and 18 and 45 and 50 years, shall enroll themselves at such times and places, and under such regulations, as the President may prescribe, the time allowed not being less than thirty days for those east, and sixty days for those west of the Mississippi river, and any person who shall fail so to enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though they were between the ages of eighteen and forty-five: *Provided*, that the persons mentioned in this section shall constitute a reserve for State defence and detail duty, and shall not be required to perform service out of the State in which they reside.

Sec 6. That all persons required by the 5th section of this act to enroll themselves, may within thirty days after the passage thereof, east of the Mississippi river, and within sixty days, if west of said river, form themselves into voluntary organizations of companies, battalions, or regiments, and elect their own officers; said organizations to conform to the existing laws; and, having so organized, to tender their services as volunteers during the war to the President; and if such organizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the enrolling officer of their district, which shall be equivalent to enrollment, they may be accepted as minute men for service in such State, but in no event to be taken out of it. Those who do not so volunteer and organize, shall enroll themselves as before provided; and may, by the President, be required to assemble at convenient places of rendezvous, and be formed or organized into companies, battalions and regiments, under regulations to be prescribed by him; and shall have the right to elect their company and regimental officers; and all troops organized under this act for State defence, shall be entitled, while in actual service, to the same pay and allowance as troops now in the field.

Sec 7. That any person who shall fail to attend at the place of rendezvous as required by the authority of the President, without a sufficient excuse, to be judged of by him, shall be liable to be placed in service in the field for the war, as if he were between the ages of 18 and 45 years.

Sec 8. That hereafter the duties of provost and hospital guards and clerks, and of clerks, guards, agents, employees or laborers in the Commissary and Quartermaster's Departments, in the Ordnance Bureau, and clerks and employees of navy agents, as also in the execution of the enrollment act, and all similar duties, shall be performed by persons who are within the ages of eighteen and forty-five years, and who by the report of a Board of army surgeons shall be reported as unable to perform active service in the field, but capable of performing some of the above said duties, specifying which; and when those persons shall have been assigned to those duties as far as practicable, the President shall assign or detail to their performance such bodies of troops or individuals required to be enrolled under the 5th section of this act, as may be needed for the discharge of such duties: *Provided*, that persons between the ages of 17 and 18 shall be assigned to those duties: *Provided, further*, that nothing contained in this act shall be so construed as to prevent the President from detailing artizans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned.

Sec 9. That any Quartermaster or Assistant-Quartermaster, Commissary, or Assistant-Commissary (other than those serving with brigades or regiments in the field,) or officers in the Ordnance Bureau, or Navy Agents, or Provost Marshal, or officer in the conscript service, who shall hereafter employ or retain in his employment any person in any of their said departments or bureaus, or in any of the duties mentioned in the 8th section of this act, in violation of the provisions hereof, shall, on conviction thereof by a court-martial or military court, be cashiered; and it shall be the duty of any department or district commander, upon proof, by the oath of any credible person, that any such officer has violated this provision, immediately to relieve such officer from duty; and said commanders shall take prompt measures to have him tried for such offence: and any commander as aforesaid failing to perform the duties enjoined by this section, shall, upon being duly convicted thereof, be discharged from the service.

IN REGARD TO EXEMPTIONS.

Sec 10. Be it further enacted, That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted except the following:

1. All who shall be held unfit for military service, under rules to be prescribed by the Secretary of War.

2. The Vice-President of the Confederate States, the members and officers of Congress and of the several State Legislatures, and such other Confederate and State officers as the President, or the Governor of the respective States, may certify to be necessary for the proper administration of the Confederate or State Governments, as the case may be.

3. Every minister of religion authorized to preach according to the rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and physicians of asylums for the deaf and dumb and blind and of the insane; one editor for each newspaper being published at the time of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the public printer of the Confederate and State Governments, and such journeymen printers as the said public printer shall certify, on oath to be indispensible to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such on the 10th day of October, 1862, and has continued said business, without intermission, since that period; all physicians over the age of thirty years, who now are, and for the last seven years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, academies and schools, who have been regularly engaged as such for two years next before the passage of this act: *Provided*, that the benefit of this exemption shall extend to those teachers only whose schools are composed of twenty students or more. All superintendents of public hospitals, established by law before the passage of this act, and such physicians and nurses therein as such superintendents shall certify, on oath, to be indispensible to the proper and efficient management thereof.

4. There shall be exempt one person as owner or agriculturalist on each farm or plantation upon which there are now, and were on the 1st day of January last, fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions:

1. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation not liable to military service, nor unless the person claiming the exemption was, on the 1st of January, 1864, either the owner and manager or overseer of said plantation; but in no case shall more than one person be exempted for one farm or plantation

2. Such person shall first execute a bond, payable to the Confederate States of America, in such form and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the Government at some Railroad depot, or such other place or places as may be designated by the Secretary of War, within 12 months next ensuing, 100 pounds of bacon, or, at the election of the Government, its equivalent in pork, and 100 pounds of nett beef (said beef to be delivered on foot), for each able-bodied slave on said farm or plantation, within the above said ages, whether said slaves are used in the field or not, which said bacon or pork and beef shall be paid for by the government at the prices fixed by the Commissioners of the State under the impressment act; Provided, that when the person thus exempted shall produce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person as aforesaid at equivalent rates.

3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand, and which he may raise from year to year while his exemption continues, to the government or to the families of soldiers at prices fixed by the commissioners of the State under the impressment act: Provided, that any person exempted as aforesaid, shall be entitled to a credit of 25 per cent on any amount of meat which he may deliver within three months from the passage of this act: Provided further, that persons coming within the provisions of this exemption shall not be deprived of the benefit thereof by reason of having been enrolled since the 1st of Feb. 1864.

4. In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other persons as he may be satisfied ought to be exempted on account of public necessity, and to insure the production of grain and other provisions for the army and the families of soldiers. He may, also, grant exemptions or details on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service: Provided, that such exemption shall cease whenever the farmer, planter or overseer shall fail diligently to employ, in good faith, his own skill, capital and labor exclusively in the production of grain and provisions to be sold to the government and families of soldiers at prices not exceeding those fixed at the time for like articles by the commissioners of the State under the impressment act.

5. The president, treasurer, auditor and superintendent of any Railroad company engaged in transportation for the government, and such officers and employees thereof as the president or superintendent shall certify on oath to be indispensable to the efficient operation of said railroad: Provided, that the number of persons so exempted by this act on any railroad shall not exceed one person for each mile of said road in actual use for military transportation; and said exempts shall be reported by name and description, with the names of any who may have left the employment of said company, or who may cease to be indispensable.

6. That nothing herein contained shall be construed as repealing the act approved April 14th, 1863, entitled an act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and hacks, from military service: Provided, that all the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective pursuits or occupations.

Section 11. That the President be and he is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persons between 45 and 50 years of age, or from the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such orders of detail whenever he thinks proper: Provided that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the government by reason of said contract, unless the head or secretary of the department making such contract shall certify that the personal services of such contractor are indispensable to the execution of said contract: Provided further, that when any such contractor shall fail, diligently and faithfully, to proceed with the execution of such contract, his exemption or detail shall cease.

Sec. 12. That in appointing local boards of Surgeons for the examination of persons liable to military service, no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination.

[Adopted in February, 1864.]

CARRIAGE and WAGON WORK,

And Blacksmithing.

The subscriber informs the public that he will continue to carry on the business of Repairing Carriages, Buggies, Wagons, &c. at the shop formerly occupied by John Harty, on College street, in the rear of the Mansion House.

He is also prepared to do any Blacksmith work that may be required, such as Shoeing Horses, repairing, &c.

CHARLES WILSON.

January 12, 1864 tf

DR. J. M. MILLER,

Charlotte, N. C.,

Can be found at his Office next door to Hutchison's Drug Store, opposite the Democrat Office.

Jan. 12, 1864.

TAKEN UP

And committed to the Jail of Mecklenburg county, on the 29th of February last, a negro woman who says her name is LUCY and belongs to Nick Davis of Richmond. Said negro is about 25 years old, very black, and rather under medium size. She says that she was persuaded off from Richmond by a man who gave his name as Robinson. She was arrested on the cars on the N. C. Railroad near Charlotte, N. C. The owner is hereby notified to come forward, prove property, pay charges and take her away, or she will be dealt with as the law directs.

R. M. WHITE, Sheriff.

March 15, 1864, tf

STRAYED

From the subscriber, a red and white muley COW. A liberal reward will be paid for any information concerning her. F. W. AHRENS.

Charlotte, April 25, 1864 3tpd

Short Almanac for 1864.

	Sunday	Monday	Tuesday	Wed'sday	Thursday	Friday	Saturday
JANUARY						1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31						
FEBRUARY		1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29					
MARCH			1	2	3	4	5
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	20	21	22	23	24	25	26
	27	28	29	30	31		
APRIL						1	2
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	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
MAY	1	2	3	4	5	6	7
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	22	23	24	25	26	27	28
	29	30	31				
JUNE			1	2	3	4	
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	26	27	28	29	30		
JULY						1	2
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	24	25	26	27	28	29	30
	31						
AUGUST		1	2	3	4	5	6
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	28	29	30	31			
SEPTEMBER				1	2	3	
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OCTOBER							1
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	30	31					
NOVEMBER			1	2	3	4	5
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DECEMBER					1	2	3
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WHEAT!

The subscriber is prepared to purchase the new crop of Wheat at the highest market price. Farmers will find it to their advantage to call at the CHARLOTTE STEAM MILLS before selling.

Jan'y 1, 1863 tf JNO. WILKES.

PEA MEAL.

We keep at our Steam Flouring Mill in this place Pea Meal for feeding cows and stock. Also, we have on hand at all times, Family, Extra, Superfine and coarse Flour. We warrant our family flour.

Corn Meal and Grits can always be had at the mill.

J. WILKES & CO.

Jan'y 1, 1862

3,700 BOXES

—OF—

THE SOUTHERN HEPATIC PILLS

Have been ordered in one day. Wherever known their use continues. Without puffing, they have gained ground by their real value. More than five hundred persons are known to have been cured by these Pills.

This excellent family medicine is recommended by the proprietors as good for Diseases of the Liver. His correspondents say that they also c