

A FIGHT NEAR RICHMOND.

The Yankees and Negroes again slaughtered. A severe fight took place on the Charles City road...

This affair occurred on Monday the 15th, and Burnside's negro troops led the charge. They are said to have been slaughtered furiously...

Our loss was small. But among the dead are Brig. Gen. Chambliss and the brave Girardey...

From the Richmond Examiner of the 18th. We have little to add to our yesterday's account of the battle of White's Tavern, or Darbytown...

It will be recollected that the official despatch from the battle-field, which we published yesterday, and which was written just after the repulse of the enemy, stated that "the enemy made a determined attack on our line between the Darbytown and Charles City roads..."

There were many distinguished and patriotic men in Congress, who earnestly believed that the great, if not the sole, evil of the currency, was to be found in its redundancy alone...

The majority was unhappily found to be of the first opinion; and it must now universally be admitted, I think, that the policy that prevailed was erroneous...

On my arrival in Richmond, I found that the commissioners of prices had fixed the schedule rates for wheat and corn at \$30 and \$24 per bushel, respectively...

When we hear of the slaughter of these black wretches it adds an additional zest to our pleasure to know that they are accompanied into action by certain white fiends, who act as their officers...

We took in this battle about six hundred prisoners, most of them have reached the Libby. Among the number was one negro who belonged to a gentleman of this city...

FROM PETERSBURG.

The occasional discharge of a rifle was all that broke the stillness along the lines yesterday. From the extreme right to the extreme left, such quiet prevailed that a stranger if not otherwise informed, would almost have formed the idea of a truce existing between the armies.

The fact is revealed beyond all doubt that the enemy's force has been greatly diminished. At every point along the lines, his troops are seen in very limited numbers, and everywhere assume the defensive.

Efforts have again and again been made by our batteries on the right to elicit some reply from the Yankee artillery, but without avail, occasionally a shell or two may be sent towards our works, but not often. Such is the practice of our gunners, that shot and shell are sent through the very embrasures of the Yankee forts, without so much as arousing the shrieking inmates...

OPERATIONS IN SHERMAN'S REAR.—It is stated that Wheeler has destroyed the bridges across the Etowah and Oostanaula rivers, and burnt the track the whole way from Marietta. A large amount of stores are said to have fallen into his hands at Resaca, which was destroyed after our cavalry had appropriated all that was needful to them.

LETTER FROM THE SECRETARY OF THE TREASURY.

The following letter from the Secretary of the Treasury, to the Governor of South Carolina, will be found highly interesting to the public.

TREASURY DEPARTMENT, C. S. A., Richmond, August 6, 1864.

To His Excellency Gov. Bonham—DEAR SIR: Your very kind and encouraging letter of 30th ult. was received yesterday.

It shall prove to be my happy fortune, through the Divine blessing, to contribute in any degree to the welfare of my country. I shall be more than compensated for all the labors and anxieties to which I have been appointed. Expressions of confidence and good will on the part of my fellow-citizens, such as you have been good enough to convey to me, are most grateful and encouraging.

I regard the Treasury of the Confederate States as most peculiarly the treasury of the people, and there is nothing in the power of man that would soon restore it to a condition of ease and prosperity as the universal and generous support of our people. There is nothing in its present circumstances to inspire alarm, but, on the contrary, every motive for confidence. An all-pervading cause of embarrassment and distress has been the character of our legislation.

However patriotically intended, it is not to be denied that the measures adopted by Congress for the reform of the currency had the unhappy effect of inspiring the public mind with feelings of fear and distrust as to the course that would ultimately be pursued in relation to that part of the public debt that is represented by the Treasury notes.

Apprehensions of ultimate repudiation crept like an all-pervading poison into the minds of the people, and greatly circumscribed and diminished the purchasing power of the notes.

There were many distinguished and patriotic men in Congress, who earnestly believed that the great, if not the sole, evil of the currency, was to be found in its redundancy alone. And reasoning from this premise, they inferred that a corresponding reduction of this large volume of the purchasing medium, would produce an immediate reduction in the price of all saleable commodities.

Others entertained a different opinion, and believing that the purchasing power and value of these notes had a critical and sensitive dependence upon the confidence and good will of those who were called upon to exchange their substance for them, insisted that a reduction of the quantity, by any measure that disturbed the confidence of the people in the good faith of the Government, would lead to universal distrust and still greater depreciation.

The majority was unhappily found to be of the first opinion; and it must now universally be admitted, I think, that the policy that prevailed was erroneous, and the consequences precisely such as had been predicted by those who opposed it. The immense reduction effected by the tax of 33 1/3 per cent. levied upon the currency, and by the process of compulsory funding, produced very little effect upon the prices of commodities.

Everybody regarded with distrust a new issue of notes of the same character as the last, and resting for their support as a circulating medium upon the same pledges, which had ended in disappointment before.

That this is the true difficulty we have to encounter, I think every candid person must now allow, and I cannot refrain from indulging the hope that a new and sounder policy will govern our future legislation.

The patriotisms of Congress are not to be called in question, nor are we at liberty to doubt their willingness to renounce any policy that may be proven, by experience, to be erroneous and mischievous. Our people at the same time, should not be silent, and in this respect the patriotic citizens of the great and suffering Commonwealth of Virginia have set a noble example.

On my arrival in Richmond, I found that the commissioners of prices had fixed the schedule rates for wheat and corn at \$30 and \$24 per bushel, respectively, for the months of August and September. The feeling of disappointment and alarm, with which I was inspired by this circumstance, you can easily imagine. This painful feeling was, however, soon changed for one of renewed confidence and hope, by the farmers of Virginia. Public meetings were held in the agricultural counties, and resolutions adopted, boldly avowing the impossibility of maintaining the public faith, if the Government were forced by the people to pay such prices for supplies, and patriotically insisting upon a reduction of the standard rates, and their establishment upon a basis sufficiently low to inspire confidence in the currency.

The result was, that the commissioners re-assembled and reduced the schedule prices to \$27 for wheat and to \$21 for corn, to take effect from the 1st of August, and from the 1st of September. A wiser and more patriotic course was never pursued by any people, and I would respectfully appeal to you, as Chief Magistrate of our gallant and patriotic State, to suggest and encourage similar meetings and resolutions, on the part of our own people. I have an abiding confidence that a general and well established belief in the intention of Congress, under no circumstances of temptation or trial, to shrink from the observance of the most rigid good faith in the money dealings of the Government, will enable us to overcome all our financial difficulties.

That such is their real intention, I cannot doubt; but this determination should be encouraged and supported by the public declarations of our people, expressive of their own resolute will to foster the credit of the Government by the establishment of low prices, and by the patriotic support of the Treasury.

in the opinions and sentiments I have expressed, and may join with me in the effort to give a new and generous impulse to the public sentiment upon this great topic of our national affairs. I do not think that planters and farmers should alone be called upon to declare in favor of lower prices; manufacturers, railroad companies, and every great interest of the country, should contribute to this reform. Let us content ourselves with moderate prices and keep down the public debt; and not by extorting the highest prices, swell the public burthen and disturb our confidence in the virtue and the resources of the Government. I remain, dear sir, yours, with great respect.

G. A. TRENHOLM.

THE NAVAL FIGHT NEAR MOBILE.

Correspondence of the Wilmington Journal.

MOBILE, Ala., Aug. 6, 1864.—Messrs. Editors: Early on yesterday morning, as the sun rose to dazzle the cloudless sky, the enemy's fleet were observed to be in full tide of preparation for a demonstration against Fort Morgan, the principal work of the defenses of this city. The rapid exchange of telegraphs, and the constant flying of boats to and from Admiral Farquhar's Flag Ship Hartford, gave assurance that the hour for action was at hand. At six A. M. their line of battle commenced to move two deep; first were two triple-turreted monitors, followed by two iron-plated double-enders, then the Hartford, with a small steamer on her off side, her rear side being well protected by chains, run from stem to stern and below her water line; the small vessel was evidently intended to render her assistance if required. When near abreast of the Fort, the monitors, double-enders and Hartford opened fire, which led along their entire line.—The Fort replied with vigor and great precision, as one of the monitors, commanded by A. M. Craven, sunk almost instantly. Three men swam to the Fort. Craven jumped into his boat and pushed off; only one man succeeded in getting with him, the balance of one hundred and eighty men went down, the water closing over them like an angry wave breaking on the beach.

Immediately inside the Fort lay Admiral Buchanan, of Hampton Roads celebrity, in his iron-clad ram Tennessee, of six guns; the Morgan, Gaines and Selma, side-wheel wooden vessels of six guns each, which were in line of battle, and at once opened fire upon the advancing enemy; and here the sight was magnificently grand to see broadside after broadside poured into the enemy, who now numbered fourteen sail inside the Fort. But it was soon manifest that our little squadron of four vessels could not long contend against so powerful a fleet. The contest had now lasted about two hours, both parties lessened their fire as if by consent.

Buchanan ran up his signals, "follow the motions of the commanding officer;" "sink, but don't surrender," on which the engagement recommenced with greater fury than before. The Fort was then out of range to do much injury. The Gaines had a shell in her magazine, and another in her bread room, which caused her to leak badly.—She was fast settling by the stern, and soon went down in three fathoms water, with seventeen sent in her hull.—She was commanded by Lieut. John W. Bennett, of Maryland. The Morgan was attacked by a frigate, from which she retired while fighting, into shoal water. Her enormous adversary could not follow, and she escaped with very little damage. In this latter engagement the monitors and the two double-enders surrounded the "Tennessee," her steering gear was struck, which left her unmanageable; her smoke-stack was so perforated with shot that it fell overboard close by the deck, and this prevented the possibility of making steam, and filled her gun-deck with smoke. Then, and not till then, did this brave old veteran surrender; neither did he quit her deck until shot down. A despatch from his Surgeon, D. B. Conrad, describes his wound as a fracture of the thigh, which may require amputation.

In this engagement the Old North State furnished one Commander, P. M. Murphy, of the "Selma," who fought his ship against the Hartford (sixteen guns), with much skill, until all hope of victory vanished, and then as if madness drove him on, he ran up, fired a broadside into her, and surrendered.

This ended an engagement which will be long remembered, and cannot fail to find a high place on the calendar of history's page. I left the fort at 8 P. M., just as Admiral Farquhar sent in a flag of truce asking permission to bury his dead near the fort, and to send his wounded to "Pensacola." Gen. (Hamrod) Page refused, and hence their dead were thrown overboard.

In the latter part of the engagement, a little steamer called the Philippi attempted to pass the fort, but a shot disabled her, killed one man, and cut the leg off another, which they left behind in their haste to abandon her. They were thrown overboard before we fired the vessel. The casualties in the fort are very slight, being two killed and five wounded, all the enemy's attention was given to the fleet of Buchanan, with slight long range fire upon the Fort.

One of our men escaped, from whom I obtained the following list of killed and wounded. In the former—the killed are E. Killeny and John Silk, Lt. Comstock, Ex. Officer, J. K. Murray, Master's mate, W. Hall, Gunner's mate, and ten men. Wounded—Admiral Buchanan, J. C. Connel and Wm Rogers, Engineers, and Captain Peter M. Murphy and fifteen men.

By this man I learn that all our wounded are gone to Pensacola. "IVY GREEN."

MOBY'S LATE EXPLOIT.—The following official dispatch, received at the War Department, confirms the account of Moby's recent exploit near Berryville, Va. "Colonel Moby reports that he attacked the enemy's supply train near Berryville, on the 13th instant, captured and destroyed seventy-five loaded wagons and secured over two hundred prisoners, including several officers, between five and six hundred horses and mules, upwards of two hundred head of cattle, and many valuable stores. A considerable number of the enemy were killed and wounded. His loss, two killed and three wounded."

Berryville is the court-house of Clarke county, and situated in the northern part of the Valley of Virginia, about eleven miles from Winchester. The captured train was conveying supplies to Sheridan's forces, near Strasburg.

HORSE-THIEF CAPTURED.—Capt. Samuel E. White, of the Distillery, rode into town Sunday evening and hitched his mare, a very fine animal, in a lot, out of public view, and attended church. When he came to get his mare to return home, she was gone; and the circumstances would admit of no conclusion other than that she was stolen. Mr. Aldrich being on the Western train yesterday morning going up, passed a man a few miles from Statesville riding, as he believed, Capt. White's mare. On reaching Statesville, he procured a warrant and an officer and took a position to intercept the rider. In due time he came along and was nabbed, and is now in Statesville jail. Capt. White gets his mare.—The printer is for advertising Mr. Aldrich the reward for arresting, and the thief the hickory.—Salisbury Watchman.

LOCAL METHODIST MINISTERS. HABEAS CORPUS.

Wm. H. Cunningham vs. Peter Mallett. This is a proceeding under a writ of Habeas Corpus, in which the petitioner, return and proof, present the following case:

The petitioner is, and has been for five or six years, a local preacher of the Methodist Episcopal Church, South, duly licensed as such, according to the rules of his church.—It is a part of the discipline of this church that the license of a local preacher must be given by the Quarterly Conference, and signed by the President of the Conference; and must be renewed every ecclesiastical year. A local preacher is a minister of his church, and his duty is to preach and perform such other duties as may be assigned by his presiding Elder or preacher in charge; but until he is ordained as a deacon, he cannot administer the sacraments of his church. He is not entitled to any salary or pay for preaching, or for the performance of his other ministerial duties. The petitioner was, prior to the 17th day of February last, and has been ever since that time, located at the city of Raleigh, and has been constantly and regularly engaged in preaching every Sunday alternately, to two congregations in the country near the city, and at the hospitals, and also performing other ministerial duties, by attending class-meetings, &c., all under the superintendency of Dr. Craven, his preacher in charge. He has received no salary or pay from his church or his congregations, but has supported himself from the income of a hotel in the city of Raleigh, of which he is the sole proprietor and manager.

Having been enrolled as a conscript and carried to a military camp, the petitioner claims to be discharged under an act of the Confederate Congress, ratified on the 17th day of February, 1864, which grants all exemption from military service in the army of the Confederate States, to "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." The commandant of conscripts for this State denies his right, and insists upon retaining him in custody as a conscript under a regulation adopted by the Bureau of Conscription, to the following effect: "If the party is a regular licensed minister authorized to preach according to the rules of his sect, and that is his only business, he is entitled to exemption. If, however, he depends for support on any other business, even if he should preach regularly, he is not entitled to exemption."

That the case of the petitioner is obviously within the letter of the act of Congress, cannot be denied. He is according to the polity of his church, a minister of religion duly authorized to preach and he was at the time of the passage of the act of Congress regularly employed in the discharge of his ministerial duties.—He is, therefore, entitled to be exempted from performance of military service, unless the Bureau of Conscription is authorized, by law, to make a regulation other than that prescribed in the act of Congress, by which he shall be held as a conscript; or in construing the words of the act, the Bureau has adopted a construction which is in accordance with its spirit, though not within its strict letter.

I cannot find in the act any authority conferred upon the Bureau of Conscription to frame regulations upon this subject; and I cannot suppose that it sets up a claim to an independent power of legislation. In making provision for carrying the act into effect, the Bureau must ascertain its meaning, and in doing so, must necessarily put a construction upon its language. That construction, though, is not conclusively binding upon the persons upon whom the act is to operate, for they have an undoubted right to appeal to the courts of law for redress, and it is the decisions of such courts alone which can finally settle the disputed point. The true and only enquiry before me, then, is, whether the Bureau of Conscription has adopted the proper construction of the act in question, according to the intention of those who framed it—that is, according to the reason and spirit of it? I have already remarked that the case of the petitioner is obviously within the letter of the act of Congress. This being so, it is incumbent upon the government to show that it is not also within its reason and spirit, for it is the first among the fundamental rules for the interpretation of laws, to construe words in their usual and most known signification. If the words be dubious, then we may resort to other means for ascertaining the will of the Legislature; among which is that of considering the reason and spirit of the law, or the cause which moved the Legislators to enact it.—See 1 Blac. Com. 59 and 61. Supposing, then, that there is some dubiousness in the meaning of the act under consideration, let us enquire what was the motive which induced the members of Congress to pass it? About that there cannot be the slightest doubt. Most manifestly, it was to afford to all who should not be called into the field, to the men, women and children who should remain at home, the services of all the ministers of religion, of every grade in every denomination, who were duly authorized to preach, and who, when the act was passed, were regularly employed in the discharge of their ministerial duties. Can any good reason be given why these ministrations may not be useful and productive of much good, though rendered by unpaid ministers? In the ecclesiastical polity of the Methodist Episcopal Church, South, the local preachers form, as I learn, the most numerous class of their ministers. They occupy an important, though it may be an humble field of labor, and are deemed essential in the scheme of that church, as furnishing the means whereby "the poor have the gospel preached to them." The fact that they take nothing from the offerings of their church for their support, renders that body much more able to sustain those who are laboring in the higher grounds of the ministry. These unpaid ministers are thus enabled to effect much good both by what they do and by what they abstain from doing. In working for nothing of an earthly nature and supporting themselves, they give [as well said by Messrs. Winston and Lewis the counsel for the petitioner] an illustrious example in St. Paul, the greatest preacher whom the world has ever known, who worked with his own hands at his occupation of a tent-maker, that his support might not be a burden to the churches at Corinth and Ephesus.—See Paley's *Horae Paulinae*, ch. 3, No. 6. Has this great apostle ever been considered as having forfeited any of his rights as a preacher by reason of such forbearance and self-denial? On the contrary, has he not furnished to all succeeding ages an additional proof of the divinity of his mission and of the sincerity of his devotion to it, by showing that amidst the severest of trials, persecutions and afflictions, he labored not for the riches and honors of this world, but for the temporal and eternal good of his fellow men, and for that crown of glory which his faith assured him was laid up for him in heaven!

From these considerations I am led to believe the ground upon which the Bureau of Conscription would exclude from the exemption contained in the act of the 17th February, 1864, that class of preachers to which the petitioner belongs, was not within the contemplation of Congress, and ought not, therefore, to control the decision of the question now before me. But there is, no doubt, another class of minist-

ters of religion, having authority from their respective sects to preach, to whom it might, perhaps, be properly applied. I allude to those ministers of different denominations who, being in affluent circumstances, preach occasionally and from time to time at their ministerial services may be required, without receiving any compensation therefor. In analogy to the case of *Graham*, 9 Jones 73, in which it was decided that under the act of the 11th Oct. 1862, a mechanic was not entitled to exemption from military service unless he followed a trade as his regular occupation and employment, and not when he worked at it only occasionally and at odd times. It may be that such ministers of religion should not be exempted under the act of February 1864. Cases of this latter kind were probably in the minds of the Bureau of Conscription, when they adopted the regulation to which I have referred. But it is manifest that this class of cases differs essentially from that in which the petitioner is embraced.

We have in this State an act which requires that the rites of matrimony shall be performed by Justices of the Peace, or by "ordained ministers of the gospel of every denomination."—See Rev. Code of 1856, ch. 68, sec. 1—2. I feel quite sure that there is not a Judge in the land who would for a moment himself feel at liberty to decide that a marriage was void, because the ceremony had been celebrated by an ordained minister who depended for support upon some other business than that of his ministry.

The conclusion which I have come to in favor of the petitioner, derives additional support from the fact that under the act of Oct. 1862, which is almost in the precise terms of the last act, no person holding the same position in his church as that occupied by the petitioner, has, so far as I have heard, ever been enrolled and called into the military service as a conscript. My order is that the petitioner be discharged, and that his costs be paid by the defendant. WM. H. BATTLE, J. S. C. Chapel Hill, Aug. 8th, 1864.

EAST TENNESSEE.—We learn, says the Columbia Carolinian, that Col. Rowan, with 250 men, has just returned from a successful raid into East Tennessee, where he destroyed the splendid railroad bridge, 780 feet long, over the Tennessee river, at Loudon, captured 75 prisoners, brought away 700 pairs of blankets and 200 uniforms, besides destroying a considerable number of wagons and other property. The movement would have been a surprise but for the treachery of some person, who revealed the plan to the enemy and caused them to be on the alert. A fight ensued in consequence, during which we lost five killed and twelve or thirteen wounded, and the Yankees suffered a loss of about forty killed, besides a number wounded. Our forces consisted of soldiers recently exchanged, and started from a point near the Tennessee line.

An English married lady has consulted her lawyer on the question whether, having married her husband for his money, and that money being all spent, she is not a widow, and at liberty to marry again. Decision reserved.

TAX IN KIND.

OFFICE P. Q. M., 8TH CONGRESSIONAL DIST., Charlotte, N. C., August 5th, 1864. The following named persons have been appointed assessors of Tax in Kind for this District: Union County, J. J. Bland, D. Stewart. Mitchell County, J. J. Bland, W. M. Stitt. Cabarrus " T. H. Robinson, L. C. Kirkpatrick. Rowan " J. Thomson, W. M. Kincaid. Catawba " F. L. Hermon, J. M. Byrd. Lincoln " J. C. Jenkins, David Kincaid. Gaston " W. W. McGinnas, A. R. Rutledge. Cleveland " Jesse Jenkins.

No tax produce will be delivered before assessments, and as the service demands promptness in the collection of the title, I call upon the people to go to the assessors at their places of business, or meet them at appointed places, and make their estimates just as soon as they are ready.

Wheat, oats, rice, hay and wool, will be assessed together and constitute the first class of estimates. Corn, buckwheat, rice, Irish potatoes, cured fodder, molasses, cotton, peas, beans and ground peas, will be assessed together and constitute the second class of estimates. Bacon will be assessed immediately after the 1st of March, 1865, and constitutes the third class of estimates. Tobacco will be assessed after the 1st of May, 1865, and constitutes the fourth class of estimates.

All articles except molasses, will be assessed by weight, and farmers will save trouble by being prepared to inform the assessor the weight of all grain and long forage. Every one who lives within 12 miles of a collection depot, will be required to deliver his produce at that depot, even though he is not a member. Assessors will pay particular attention to this. Each farmer will inform the assessor at which depot he will deliver his produce, and the assessor will endorse the name of said depot on the back of the estimate left in the hands of the farmer. The farmers will see that the produce is delivered at said depot, and no other, and all that any one estimate calls for, should be delivered on the same day, or within the same month. Farmers will always take their estimates with them when they deliver produce, so that the agent may receipt them.

The necessities of the service demand that we forward all produce to the army as fast as possible, especially sheep, and oats just at this time. To this end, assessors are called upon to go forward with their work as fast as possible, and agents of collection are hereby directed to collect as soon as the assessors shall have been made, being guided by the estimates in the hands of the farmers, and turn over to the proper officers as heretofore.

I know that all that is necessary to insure a prompt assessment and delivery of the title, is to inform the patriotic people of this District that the public service requires it. S. M. FINGER. Dist. & P. Q. M., 8th Cong'l. Dist. N. C. August 8, 1864.

NOTICE.

Having qualified as Executor of the last Will and Testament of the late James G. Wilkinson, at the July Term 1864, of Mecklenburg County Court, all persons indebted to the estate of said testator are required to come forward and make payment of the same on or before the 1st day of September, 1864, to present them for payment within the time prescribed by law, or this notice will be pleaded in bar of their recovery. N. J. WILKINSON, Executor. Aug. 8, 1864.

STRAYED.

From the subscriber, near Mount Mourne, Iredell county, about the last of June, two FOLLY MULES, one a two-year old bay; the other a yearling black. When they left my premises, they had on yokes. Any person taking up said Mules, or giving me information concerning their whereabouts, will be liberally rewarded. NEILL McALEY. Aug. 8, 1864. 3td.

Headquarters Reserve, N. C.

[Extract.] RALEIGH, Aug. 1st, 1864. GENERAL ORDERS NO. 4. Captains of Senior Reserve, in the several counties of the State of North Carolina, where Companies have been organized, will assemble them at their respective Court Houses, every Saturday at 12 o'clock, for drill and instruction. By command of Lt. Gen. HOLMES. JNO. W. HINSDALE, A. A. G. Aug. 8, 1864. 7t.

Dry Goods, Groceries, Hardware, &c.

The Sale of Messrs. E. J. Cohen as heretofore advertised, is postponed until Thursday the 25th of August, when I will sell, positively, to the highest bidder, a valuable stock of Dry Goods, Hardware and Groceries. The sale will continue from day to day until the entire stock is disposed of. To Government Agents, Merchants and Farmers, a rare opportunity is here offered, as many articles will be found amongst the stock worthy the attention of buyers. July 18, 1864.

PUBLIC ACTS. Passed at the first Session of the 2d Congress of the Confederate States.

AN ACT TO AMEND THE TAX LAWS. The Congress of the Confederate States of America do enact, That as the laws for the common defence and support of the Government, approved 12th February, 1864, be amended and re-enacted, so as to read as follows, to-wit:

Section 1. That, in addition to the taxes levied by the Act for the common defence and support of the Government of the Confederate States, approved April twenty-fourth, eighteen hundred and sixty-three, there shall be levied from the 17th day of February, 1864, on the subjects of taxation hereinafter mentioned and collected from every person, copartnership, association or corporation, liable therefor, taxes as follows, to-wit: I. Upon the value of all 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 the tax on the value of property employed in agriculture shall be deducted the value of the tax in kind derived therefrom during the same year, as assessed under the law imposing it, and delivered to the owner of the same; Provided, that during the year or afterwards, including the back taxes, the year after, and not prior to, the assessment of the tax on property employed in agriculture as aforesaid, and the collection of the tax on such property shall be suspended after assessment, until the order of the Secretary of the Treasury, certifying that the property to be deducted can be ascertained, and when so ascertained, it shall be the duty of the post quartermaster to certify, and of the district collector to deduct, the amount of such tax, from any sum found due to the Government in bonds and silver ware, as provided by the "Act to reduce the currency and to authorize a new issue of notes and bonds," in like manner as other taxes payable during the year: Provided, That no credit shall be allowed for back taxes of five per cent.

II. On the value of gold and silver ware and plate, jewelry, jewels 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 of the land, as of the 1st day of January, 1864, in those lands, slaves, cotton and tobacco have been purchased since the first 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: Provided, That land purchased by refugees and held and occupied by them for their own use and residence, shall be assessed according to its market value in the year 1860.

Sec. 2. That section second of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby, repealed; and it is hereby declared, that all the property and assets of corporations, associations and joint stock companies, of every description, whether incorporated or not, shall be assessed and taxed in the same manner, and to the same extent, as the property and assets of individuals; the tax on such property and assets to be assessed against, and paid by, such corporations, associations and joint stock companies: Provided, That no bank or banking company shall be liable to pay a tax on deposits of money to the credit of, and subject to the checks of, others: Provided further, That the stock, shares or interests, representing property or assets in corporations or joint stock companies, or associations, shall not be assessed or taxed: An provision further, That all property, except the several lines be, and the same is hereby, exempted from all taxation so long as it remains in the enemy's lines.

Sec. 3. That paragraph one of section three of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby, amended, so as to read as follows: Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, money held abroad, or bills of exchange, drawn therefor, promissory notes, rights, claims and demands, payable in foreign currency, five per cent. to be paid in specie, or Confederate treasury notes at their value, as compared with specie at the time the tax is payable; the relative value of specie and Confederate treasury notes, at the time the tax is payable under this act, to be fixed by regulations to be prescribed by the Commissioner of Taxes, under the direction of the Secretary of the Treasury.

Sec. 4. That section sixteen of the "Act to amend an act entitled 'An act to lay taxes for the common defence and support of the Government,'" approved 17th February, 1864, be, and the same is hereby, amended, so as to read as follows:

I. The income, property and money, other than Confederate treasury notes, of hospitals, asylums, churches, schools, colleges and other charitable institutions, shall be exempted from taxation, and the provisions of this act, or any other law. The property of companies formed under the act entitled "An act to establish a volunteer navy," shall be exempt from taxation, except on the income.

II. That paragraph seven of the same act, be and the same is hereby amended by adding thereto as follows: "If any person shall fail to make due return, as required by said section, of the income or profits taxed under any law of Congress, or in case of disagreement with the assessor, to satisfy the same, he shall be liable to the payment of the tax, and to the seizure of his property, within such time as shall be prescribed by public notice, by the district collector, under the direction of the Commissioner of Taxes, such person shall be deemed and held to be in default, who may fail, or has failed to make payment, or due returns, in consequence of the presence or interference of the enemy, or the absence or neglect of the officers charged with the assessment and collection of taxes."

Sec. 5. That this act shall not be so construed as to subject to taxation corn, bacon and other agricultural products, which were produced in the year 1863, and in the possession of the producer on the 17th day of February, 1864, and which were used to pay for the purchase of supplies for the present year, and from or on which taxes in kind have been deducted and delivered or paid.

Sec. 6. That section 4, paragraphs 1 and 2, of the act approved 17th February, 1864, entitled "An act to levy additional taxes for the common defence and support of the Government," be, and the same is hereby, amended, so as to read as follows: The tax of five per cent. upon the amount of all profits made by selling the articles mentioned in the said paragraphs, between the 17th day of February, 1864, and the 1st day of July next, which additional tax shall be collected under said act, shall be paid to the collector of the old issue, of the denomination of five dollars, not exchanged for new issue prior to the 1st day of January, 1865, and which may remain outstanding on that day, at one hundred per cent. to be hereby imposed: Sec. 7. That section seven of an act entitled "An act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, be, and the same is hereby, repealed, and the following inserted in lieu thereof:

I. That the first section of the "Act to lay taxes for the common defence and support of the Government of the Confederate States," approved 24th April, 1863, is suspended for the year 1864, in that it is in cases where a tax is levied on income derived from property, real, personal and mixed of every description, on the amount or value of which an ad valorem tax is laid, the ad valorem tax shall be deducted from the income. Provided, That in no case shall less be paid than the ad valorem tax.

III. In the assessment of income derived from manufacturing or mining, there shall be deducted from the gross income or profits, the necessary and reasonable expenses incurred by the owner of the property, or the person who actually paid the income derived therefrom. And, in addition to the deductions now allowed by law in the assessment of incomes, derived from any source, the following shall be made, namely: The cost of the property actually paid by the owner on such property, or the cost of the property actually paid by the consignee or shipper for selling, and in the production or manufacture of pig metal or other iron, the cost of fuel.

Sec. 8. That the duties of any one of the Confederate States, temporarily residing in another State, shall be liable to be assessed and taxed in the State or district in which he may temporarily reside; and it shall be the duty of all such who have not heretofore made return of their taxable property to the district assessor where they may temporarily reside, within thirty days after the passage of this act, to make such return; and any one liable to be assessed and taxed as aforesaid who shall fail or refuse, within the said period of thirty days to make such return, shall be liable to all the pains and penalties imposed by the laws of the Confederate States in such case. Approved June 14, 1864. [34]