

# WESTERN DEMOCRAT.

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**SPEECH OF THE HON W. W. BOYCE,**  
Delivered at the Court House in Winnsboro,  
S. C., on Wednesday, the 21st June, 1865,  
at the meeting held for the restoration of the  
civil Government of South Carolina.

During the absence of the committee to prepare resolutions for the action of the meeting, (says the Winnsboro News,) Mr Boyce being called upon, rose and addressed the people assembled:

MR. PRESIDENT: I approve of the object of the meeting. It is greatly to our interest to have civil government established in the State. By the theory of our institutions, while a few great interests are exclusively confided to the Federal authority, a large mass of legislation is reserved to the States individually. The sooner we have a State Government in operation, the sooner we will have control over our local legislation, and the sooner we may look for the withdrawal of military authority. The military, it is true, are acting, so far as I have learned, both in this State and adjoining States, with great propriety. But still it is preferable to live under a civil government. I am satisfied from what I learned at Washington that President Johnson will extend to this State the same privilege of establishing the State Government that he has and is extending to the States of North Carolina, Mississippi, Alabama, and Georgia, &c. No discrimination will be made against this State. I am satisfied that the President is ready to establish our State Government as soon as he thinks public opinion is ripe for it. The object of this meeting is to make known the sense of the people of this District on the subject. From all I can learn upon this point, and I have taken every opportunity of informing myself of the wishes of the people of the State, I am satisfied the great mass of the people, by an overwhelming majority, amounting almost to unanimity, earnestly desire the establishment of State authority in entire harmony with the government of the United States. I apprehend that in this large meeting, there will be but one opinion on the subject.

I might stop here, but I presume you desire to hear something of my late visit to Washington. At the instance of some of our most influential citizens, I went on to see the President of the United States. I had been well acquainted with him as a member of the Senate of the United States. I had heard so much of him, his talents, the obstacles he had overcome, and the controlling influence he had acquired in his State, that I took pains to form his acquaintance, and observed him with deep interest. I saw that a man who had accomplished what he had, who from the most adverse position had risen to be successively, a member of Congress, Governor and Senator, was no ordinary man. I expected in him the man who had erected his own statue, and found Mr Johnson to be a man of remarkable talents, immense energy, great good sense, a strong will, with perfect self-reliance, a man who belonged to himself and not to another.

No one can have greater abhorrence of that abominable crime, the assassination of Mr Lincoln, than I have, but I do not think that the Southern States have fallen into the hands of a cruel tyrant, as has been imagined by some. Emancipation is conceded to be a fact. President Johnson, I am satisfied, will deal with our people in no ungenerous spirit. All who accept the existing order of things, who, in good faith, desire to be peaceful loyal citizens, will, as a general rule, in my opinion, experience the clemency of the government. On the great question of the right of secession in these States, President Johnson has taken the conservative position of referring the matter to the States themselves. For this he has incurred the opposition of the extreme wing of the Republican party. We cannot but attend to the issue of this difference of opinion with interest, and I think the progress of events such as to indicate that these States will give lukewarm support to the administration of President Johnson.

To consider slavery as gone, and the best thing we can do is to recognize that fact distinctly and unequivocally, and accept it in perfect good faith with all its logical consequences. Any other course is only going to protract and vales the darkness of the night through which we are now passing. Let us recognize the great fact that the negro is no longer a slave, and let us act towards him in a kind spirit. This does not of course imply that we are to sacrifice ourselves for him, but it means that we are to give him a fair chance. This is our policy, this our course. Less than this will not satisfy our sister States. If then, after a fair trial, emancipation is to be failure and the negro race is an in-

curious on the country, it will become necessary to colonize them in another land.

Our greatest statecraft now consists in pacification with the North. Every man should lend himself to this work. Whoever does a kindness to a Northern man is doing a wise thing for his country. Let us forget the horrible struggle through which we have passed as much as we can. Let us look before us and not behind us. Let us not despair of our country. God is wiser than we are. The history of nations is the judgment of God. Let us acquiesce in that destiny from which there is no appeal. Slavery is gone, but all is not lost. Our fortunes are shattered, we are poor indeed, but the heavens are still above us, and though the way before us is rugged, let us with great hearts move forward to fulfil our mission, whatever it may be.

We will soon be invited to resume our position as one of the United States, on terms of perfect equality. As we have had the greatest war upon record, so I trust we may have the greatest peace. Upon ourselves will depend in a very large degree how advantageous this peace shall be to us. If we are wise there is still hope for us in the future. If we are weak every step will only plunge us deeper into the Serbian bog. We must act under the influence of new ideas. We must not listen to our passions, but to our reason. And the future may be more auspicious to us than the most sanguine now imagine.

## NEWS ITEMS.

Colonel Edward W. Jones, of Plymouth, N. C., has been appointed collector of internal revenue for the First District of this State.

The Petersburg "News" was suppressed on Saturday the 24th, by an order from the military authorities.

The Richmond "Republic" of the 27th instant says the Virginia and Tennessee railroad will be opened on the 15th of July from Lynchburg to Bristol.

The Chattanooga Gazette states that the Western & Atlantic Railroad has been completed as far as Acworth, 100 miles from Chattanooga, and 38 miles from Atlanta. From Atlanta to the Chattahoochee River, a distance of 7 miles, trains run regularly. The bridge over the Chattahoochee river was completed on the 20th, and it is expected that the entire road will be in running order by the 1st of July.

No more five cents postage currency will be issued. This is designed to bring small coin into use.

A delegation from Richmond has reached Washington, having in view an attempt to influence the President to modify his amnesty proclamation as regards the twenty thousand dollar exclusion.

An order has been issued from the War Department releasing all Confederate prisoners now held by the United States authorities below the rank of Colonel.

The findings of the military court convened to try the assassins will not be made public for several weeks. The testimony and the proceedings of the court are now under consideration by the President and the law officers of the government.

Generals Shelby, Magruder and Kirby Smith are now in Mexico.

Gen. R. E. Lee has gone to Cartersville, Cumberland county, Va., to spend the summer in a cottage on a small farm. He declined the offer, by a citizen of Richmond, of a farm in Orange county, which another citizen offered to stock.

It is reported that Atlanta, Ga., is being rebuilt much more rapidly than could have been anticipated. Business is beginning to be quite brisk. Many families which went North after Gen. Sherman's evacuation, are about returning.

Judge Trigg, of East Tennessee, recently charged the Grand Jury to indict Gov. Brownlow. The jury refused to find a bill.

The St. Louis Democrat says the new Constitution is adopted by more than 3,000 majority. Without the soldiers vote it would have been lost.

Several men recently broke into the State Treasury at Austin, Texas, and stole \$13,000 in gold. The silver was left.

Hon. Richard Busted, of New York, was appointed Judge of the United States District Court of Alabama by Mr Lincoln nearly a year ago, and is expected to assume the duties of his office at once.

## THE TAX LAW.

The United States Tax Bill is a subject of much interest to us all, and one upon which most of our citizens have had very little chance of informing themselves; hence we publish some of its most important provisions, that people may know what they will have to pay, and what they will not have to pay, that they may not hereafter be annoyed by unnecessary apprehension.

"There shall be paid annually upon the annual gains, profits, and income of every person residing in the United States, whether derived from any kind of property, rents, interests, dividends or salaries, or from any profession, trade, employment or vocation, carried on in the United States, or elsewhere, or from any other source whatever, a duty of five per centum on the excess over six hundred dollars and not exceeding five thousand dollars, and a duty of ten per centum on the excess over five thousand dollars." "And the duty herein provided for shall be assessed, collected, and paid upon the gains, profits and income for the year ending the 31st of December, next preceeding the time for levying, collecting and paying said duty."

This is the most important clause of the law; the one of general application for the execution of which it is provided, "That it shall be the duty of all persons of lawful age to make and render a list in such manner as may be prescribed by the Commissioner of Internal Revenue, of the amount of their income, gains or profits as aforesaid," under oath.

No farmer, manufacturer, mechanic or any person will pay any tax at all, on his income, unless it amounts to six hundred dollars, after deducting the necessary expenses for carrying on his business. In addition to this he is allowed to deduct his house rent and all taxes he pays to the general Government, to the State, County and town from his necessary expenses, and he pays no income tax at all, unless his income amounts to more than six hundred dollars after these deductions are made.

In the event that a man is unable to pay his taxes and his property has to be taken by the government agents and sold for that purpose, the law reserves to him the following articles: "The tools or implements of his trade or profession, one cow, arms and provisions, household furniture kept for use, school books and apparel necessary for a family."

In addition to this there are many specified taxes, only a few of which are of general interest enough to our citizens to be noticed in a short article like this.

Merchants who sell over twenty-five thousand dollars pay fifty dollars tax—those who sell over one thousand and under twenty-five, pay ten dollars tax, and those selling under one thousand are not taxed.

The tax on liquors may be summed up as follows: Distillers making over three hundred barrels, pay a license of fifty dollars; making less than three hundred, pay twenty-five dollars; those making less than one hundred and fifty barrels of apple or peach brandy, pay twelve dollars and fifty cents. In addition to this, a tax of two dollars has to be paid on every gallon of whisky and a tax of a dollar and fifty cents on every gallon of brandy, and every retailer of liquors must pay twenty-five dollars tax.

Lawyers, physicians and dentists pay ten dollars tax each. Auctioneers from ten to twenty, according to sales, and one-fourth of one per cent. on amount of sales. Cotton pays two cents a pound; manufactured tobacco forty cents a pound; snuff forty cents a pound, and cigars ten dollars per thousand. Carriages and gold watches from one to two dollars each, according to value; pianos pay from two to four dollars, according to quality.

All railroads and stage routes pay a tax of two and a half per cent. on the gross amount of their receipts, and ferries pay three per cent. All manufacturers of cotton or wool pay a license of ten dollars, and a tax of five per cent on the value of goods they make.

For the purpose of executing this law North Carolina has been divided into three districts, and an assessor and collector will be appointed for each district.

Each assessor will appoint as many assistants as he needs; he and each assistant must be a resident of the district where he performs his duties. They have to visit every man and take a list of his taxables and return the same to the collectors. The assessors compensation is fifteen hundred dollars a year and one per cent. commissions on all sums under four hundred thousand dollars—each assistant assessor is allowed four dollars a day and small fees.

The duty of the collectors is to receive the list from the assessors, collect the taxes and pay

the money over to the government. He can appoint as many deputies as he needs for the due execution of his office, each one of whom, as well as himself, must be a resident of the locality where he performs his official duties. The collector is entitled to a salary of fifteen hundred dollars and a commission of three per cent. on all sums under one hundred thousand dollars, and a commission of one per cent on all sums over one hundred thousand, and less than four hundred thousand. Out of this salary and these fees he has to pay all his deputies, as they have no salary or fee.

The tax of forty cents a pound laid on manufactured tobacco, was intended to be paid by the manufacturer, but there is no officer in North Carolina, authorized to collect it. Hence it can only be paid by those who ship tobacco to other States. The same may be said of the tax of two cents a pound on cotton.

The foregoing is the present United States Revenue Law—as it now exists; in it there is no tax on lands at all, but in the place thereof, a tax on the income of all farmers who clear more than five hundred dollars a year.

There is, however, a back tax on lands to be collected for one year only, as the law was repealed after one year. This tax is Eighty cents on every hundred dollars' worth of land, valued by the tax books of 1860.

This tax will finally be collected in every county in the State, but a very liberal time will be given, so that all may have a chance to pay without inconvenience.—*Raleigh Standard.*

## \$200,000 STOLEN.

From the Augusta, Ga., Transcript, June 2.

A few days since two of the officers of the Richmond banks, whose assets were removed from that city upon the evacuation in April, reached Washington, in this State. They were empowered by the authorities to remove their effects, consisting of \$325,000 in specie, to the capital of Virginia. Procuring teams and a guard of twelve men these gentlemen set out upon their return home, intending to take the railroad at Chester, South Carolina.

At the end of the first day's journey they encamped on the grounds of Mrs. Morse, eighteen miles from Washington and three from the Savannah river. The officers retired and the guard fell asleep. About midnight, a party of twenty mounted men, who were evidently aware of the value of the train, suddenly dashed upon it, and the guards surrendered without firing a gun or making the slightest show of resistance. The freebooters immediately went to work bursting open the specie kegs and helping themselves to the glittering contents. One fellow, it is related, had a large leathern haversack which he filled; but just as he was mounting his horse the straps gave way, and the precious metal fell clinking to the ground. He eagerly scraped up the gold and sand, leaving a number of pieces, and placing the coin in a bag rode off. The next morning a negro teamster found five dollar pieces scattered in profusion all about the ground.

Some two hundred thousand dollars were stolen, leaving about one hundred and twenty thousand. With this amount the bank officers journeyed on, sadder but wiser men. Upon reaching Abbeville, South Carolina, they offered a reward of twenty thousand dollars for the recovery of the property. The robbers are supposed to be paroled soldiers, who followed the train from Washington. It is singular that in the present demoralized state of the country the gentlemen in charge made no secret of their valuable possessions, nor did they use any extraordinary measures of precaution to preserve their property.

The Virginia Legislature adjourned *sine die* after a session of five days. Nearly all the measures required by Gov. Pierpont to assist him in the work of reconstructing the State Government were passed, eliciting little or no debate in their passage. The most important of these was that extending the elective franchise to persons who were excluded from it by the Alexandria constitution. These persons are those who have voluntarily given aid and comfort to the rebellion since the 1st of January, 1864. The election of members of Congress and of the new Legislature is to take place on the 12th of next October. At this election the people are also to decide whether the Legislature shall have power to repeal the constitutional provision which excludes from holding office all who have been engaged in the rebellion.

The election in Norfolk resulted in the selection of Thomas C. Tabb for Mayor and the defeat of Mr Stone, the Unconditional Union candidate. A correspondent represents Mr Tabb as the candidate of "the Amnestied party."