little more effort on the part of the Northern Government populace it is rebellion. Thus have we been made to suffer by the indiscretion, the vanity or the wickedness of our own people ever since the war commenced. Presumptuously assuming that they were the heaven ordained guardians of the people's rights, as against our own rulers, they have not hesitated to betray vital interests of the Confederacy to the common enemy.

Oh! the Precious Grain.—We learn that the Quarter-Master at this place has been ordered to turn over to the Government distillery here, 30,000 bushels of Corn, to be manufactured into Whisky! This, it is estimated, will make 90,000 gallons. This distillery has been running for months, already, and it is probable has turned out, within the time, from ten to fifty thousand gallons—probably will not fall short of 250,000 per year. And there is another Government establishment in Virginia yielding, it is reported, 500,000 gallons; besides several others in other States, doing less or more. Altogether, we suppose, there is not less than 2,000,000 gallons furnished the Government per annum. Now, in the name of hungry women and children, what need has the Government for so much whisky? The soldiers in the field do not get it. They do not get full rations of bread, meat, and other necessaries of life, to say nothing of many lesser items they are entitled to. Whisky is out of the question for them, unless sick, and seldom even then. And not every sick soldier requires it. Suppose one out of three to be the number requiring stimulants, and the whole number of sick in a year 90,000. This would give us 30,000 requiring the use of liquor, for the year; and each man would have to drink about 65 gallons a year to consume the Government whisky provided for this part of the public service. Bar-keepers estimate 60 drinks to the gallon; but we suppose sick and feeble men would not be given as heavy draughts as are usually taken at public bars by well men. A gallon, therefore, dealt out by careful, considerate army and hospital surgeons, would most likely run out one hundred drinks. This would give to each man about 20 drinks per day, which it must be admitted is a pretty heavy allowance. Now if it be true that we have 30,000 sick soldiers all the year round, requiring that much whiskey for their medical use, then it is right that the Government should provide it, if possible. But we are in the dark on that subject, not knowing the number of sick, nor the quantity necessary for them. But then, we will say, distilling grain is expressly forbidden by enactment of the Legislature of this State; and in view of the acknowledged scarcity of breadstuffs, we believe the law ought to be enforced to prevent it. There are portions of the Confederacy where grain is much more abundant and at less cost than here; so that if whisky must be had, it would be better for Government to send its orders for it, or its distilleries to make it, to those sections. Corn is said to be very abundant in portions of South Carolina, Georgia and Florida, the latter State in particular; where it sells at from one to two dollars per bushel. Let the whisky be made there, and send the tithe corn of North Carolina to feed our starving horses in Virginia, already on the short allowance of five pounds per day, and for weeks without fodder, except the dry grass they pick in the fields.

Congress has been busily and anxiously engaged for some weeks in trying to devise ways and means for the relief of the currency, adjusting taxes, replenishing the army, and providing army supplies. As yet, however, but little has been done. And in the efforts made for these purposes, the wildest schemes have been proposed that the most desperate state of the country could suggest. It is difficult to foresee what will be the end of all the floundering seen in Congress. We still hope that wisdom has not wholly departed from the councils of the Confederacy, and that we may yet see such legislation as shall accomplish the great objects the necessities of the Country demand. Let not Congress forget that they are the servants or agents of the people, who are free born, and jealous of their rights and liberty. Let them not forget that the Constitution of the Confederacy is the rule given to them by which all their legislative action is to be squared; and that to transcend or violate this rule is a grave trespass, and may weaken instead of sustaining the cause of the Confederacy.

FOR INTENDANT.

ANDREW MURPHY.

FOR COMMISSIONERS.

North Ward—Maj. James E. Kerr, John I. Shaver.

East Ward—John A. Snider, Dr. C. A. Henderson.

South Ward—Simeon Frankford, Maj. Jas. S. Smythe.

West Ward—Luke Blackmer, A. J. Mock.

MANY CITIZENS.

CONGRESSIONAL.

RICHMOND, Dec. 28.—The Senate passed the bill to put into service those who have furnished substitutes by a vote of 17 to 2, Senators Orr and H. V Johnson, of Ga., voting no. A slight verbal amendment was made in the bill but not affecting its provisions as passed by the House; also passed the bill to repeal the law authorizing the destruction of property under military necessity. The President signed the bills to pay tax on sweet potatoes and to authorize quartermasters to take salted pork instead of bacon for tax in kind on slaughtered hogs. The President sent to the House the correspondence and orders between the Departments and Generals Johnston and Pemberton. Ordered to be printed.

The House passed a bill to punish any one inciting, aiding and harboring deserters, or purchasing soldiers' arms, equipments or clothing, by a fine of not more than one thousand dollars and imprisonment not more than two years; also a bill to grant a copy-right to Gen. Hardee for his Infantry Tactics—yeas 41, nays 17.

Resolutions were adopted instructing the Military Committee to report a bill to repeal exemptions now allowed by law between eighteen and forty five, except for disability, for State or Confederate officers, ministers of the Gospel, Government employees in ordinance departments, and to regulate details. The Chairman stated that the Committee had already nearly matured a bill of a sweeping character, and would soon report.

Resolutions were adopted instructing Military Committee to inquire into the expediency of providing some relief for some classes of persons who have furnished substitutes if they be required to go into the army.

SECOND DESPATCH.

RICHMOND, Dec. 30.—The Special Committee of Finance appointed by the House at the commencement of the session have not yet reported. Leave was granted them early after they were appointed to hold their deliberations during the sessions of the House, and they have not been in their seats in the House for many days. They are constantly engaged in the committee room trying to agree upon a plan to remedy our financial embarrassments. It is not known what progress they are making.

LEAVING THE COUNTRY.

The Richmond Dispatch of Tuesday says:

Armed bands of speculators and extortioners, fleeing from the acts of Congress, are said to be making their way to the Yankee lines in every direction. Some of these parties are sufficiently strong to overcome an ordinary picket force, and have declared their intention of seizing the pickets, when necessary, and taking them to the Federals. Our commanders on the outposts should be ready for these desperadoes, and in every instance make examples of them that will deter other knaves from attempting to desert the country which they have aided to impoverish.

YANKEE BARBARITY.

The shelling of Charleston on Christmas day was the amusement of Lincoln's army on Morris Island. They have not the nerve to attack Charleston to take it, but they have a special malignity in throwing shells into it to destroy it. They have so far burnt a few houses, killed two women, and shot off a leg from an elderly lady, and caused a number to leave their beds at midnight, with half clad children, exposed to the piteous blast of a cold North east wind. Can the despicable Yankees suppose for a moment that their petty malignity of violating the rules of civilized warfare will have any other effect than to rouse still more the indignity of our people? Can they suppose that their infamous brutality has any tendency to humble Carolina spirit and destroy the abiding confidence that their efforts are to come to naught? God forbid that any woman or child should tolerate the thought of yielding an inch to the contemptible invader! We will succeed in spite of their diabolical artifices.—*South Carolinian.*

PLIGHTED FAITH.—The Standard is eloquent against Mr. Memminger for enunciating the doctrine that "no contract, however solemn, can require national ruin; and in such a case, the maxim must prevail that the public safety is the supreme law." Upon this, the Standard says. "We enter our solemn protest against the whole doctrine. We intend to maintain truth and urge the redemption of plighted faith, happen what may."

Very glad to hear it. The Standard plighted its faith to us, three months ago, and has broken it regularly every week since, and that not to maintain but to subvert truth. We hope it is about to reform, being disgusted with the political morality of Memminger and Benjamin!" As the Standard says: "If the Confederacy breaks its word to-day, who will believe what it says to-morrow?" So we say: If the Standard breaks its word to day, who will believe what it says to-morrow?—*Fay. Ob.*

THE CAPTURED CAVALRY.—Later accounts from Kinston state that Capt. Moore's cavalry company (3d N C. Cavalry) was captured by Yankees who hitched their horses below all our picket stations and were piloted through the woods, around the pickets, by a traitory. Capt. Moore and his men were found asleep, but for that they are scarcely to blame, since they had picket at every point where it was thought possible for the enemy to appear. 2 officers and 38 men, with horses, arms, &c., were captured.—*Fay. Observer.*

Mr. Bruner:—Through the kindness of J. F. Pearson, Sergeant 5th N. C. Troops, who has just returned from Johnston's Island, I have been furnished with a list of casualties of the 5th N. C. Infantry, remaining in the hands of the enemy at the Battle of Gettysburg, Pa., which you will please publish for the information of the friends and relations of all concerned.

Very respectfully,

L. M. DAVIS.

Capt. Com. K, 5th N. C. Troops.

Company A, privates—W B Autry, right thigh flesh; James Smith, right hip, improving; M F Sizemore, left shoulder fractured, died July 7th; N M Brady, hip, improving; H L Webster, thigh fractured, died August 3d; Jas K Goodman, shoulder and jaw, latter fractured, died 5th; [illegible]

Com. B.—privates, Thos Howell, left arm amputated, improving; James F Powell, shoulder; Dempsey Wright, lungs, died July 10th; R A Sanders, thigh by exploding ball, died July 21st; L Draper, died July 6th; Robt Wright, lungs, died July 6th.

Com. C—private Wm Rains, improving.

Com D—private Geo Tart, neck, jaw and lungs, died July 5th.

Com E—privates Pat Cunningham, left thigh amputated, died July 17th; Monroe Beaver, David Hewitt, lungs, died July 9th.

Com F—Serg't C Hobbs, improving; privates Wm Eudy, improving; L Mabry, right foot, improving; A C Treece, thigh, arm and hand, improving; J C Carter, left leg, flesh; Martin Atmore, leg flesh; Lucius Peck, head fractured, died July 6th.

Com. G—Corp. James Pennington, left hip, flesh, improving; private Miles Mason, right leg amputated, arm and left leg, flesh, died July 19th; John Locke, right foot, died July 18th; Wm A Williams, thigh, improving; J F Weaver, left hand amputated; Rotus Watson, lungs and hip died July 12th; Josh Adderton, leg, died July 11th; Wm Dixon, right leg, died July 19th; Benj Colbock, right leg, flesh, improving; G D Whitly, spine and hip, died July 23d; Joseph Robins, skull fractured improving.

Com. H—Sergt J R Powell, lungs, died July 7th; Corp Dawson Parker, died; privates W C Safrit, left thigh, flesh; M M Pool, thigh flesh.

Com I—Sergt Wm F Smith, right arm amputated, improving; Sergt Robinson, left arm amputated and wounded in face, improving; Corp B F Thompson, left leg flesh, improving; privates Ransom Harlow, left leg, flesh, improving; Thos Hancock, thigh fractured, died July 12th; N Berry, skull fractured, improving; P H Wood, thigh and chin, died July 12.

Com K—Sergt H T Powe, clavicle fractured, improving; privates, L D Bringle, shoulder flesh, improving; W C Shugart, thigh, flesh, improving; Moses Safrit, left shoulder, died July 17th; E E Leach, thigh and arm flesh, died July 15th; Levi Deal, left arm and back, improving.

P. S. This list only comprises those who were seriously wounded and left at the Hospital of which he was in charge.

L. M. DAVIS, Capt.

Fayetteville Observer and Raleigh papers please copy.

MARRIED:

In Davie County, near Farmington, on the 1st Dec. 1863, by Rev. Wm C. Gannon, Dr. WM. L. BROWN, of Mocksville, to MARY E. CHIN, of Davie County.

In this county, Dec. 26th 1863, by J. Thomason, Esq., Mr. J. C. KIMBALL and Miss L. A. GHEEN, daughter of Geo. H. Gheen.

WE beg leave to suggest the name of Mr. J. H. Ennis as a candidate for the office of Intendant of Police for the Town of Salisbury. Efficiency in office heretofore, we think is sufficient recommendation, and we hope that all those who want a well regulated Town, will support him with their votes.

MANY VOTERS.

January 4, 1864. 4tpd32

The Salisbury Female Academy

WILL be opened for the reception of pupils on the 1st Monday in January 1864

For terms, &c., apply to the undersigned, at the institution, after the first day of January

tf32 WM. R. HUNTER.

WANTED—A No. 1 COOK, WASHER and IRONER for a small family. A middle aged woman without children preferred. Also, a girl 14 or 15 years old to wait about the house.

Apply at this Office. tf32

WANTED.

I WANT to hire TEN or FIFTEEN NEGROES, stout active boys, as laborers—Those having negroes to hire will please apply to me at the Confederate States Ordnance Works, Salisbury.

A. G BRENIZER.

tf32 Capt. Art'y Com'd'g.

Wanted---Lumber.

I WISH to contract for a quantity of POPLAR, say FIFTEEN THOUSAND feet, perm'nth, delivered on the Rail-road.

Proposals will be received at this Office.

A. G. BRENIZER,

Capt. Art'y Com'd'g.

Office C. S. Ord. Works, Salisbury, Dec. 28, 1863. tf32

To Soldier's Families.

THOSE desiring to have teeth extracted can have it done gratis, as I am prepared to perform it with good instruments, and with considerable experience.

1tpd32 JOHN WHITMAN.

NEGROES TO HIRE.

THIRTY NEGROES, BELONGING to the estate of Solomon Hall, dec'd., consisting of women and children, boys and girls, will be offered for hire privately, till the 8th January, at which time, all not hired will be offered on the block.

J. W HALL, B. CRAIGE, } Ex'rs.

Jan. 4th 1864 1t32

NEGROES FOR HIRE.—I will hire out on Saturday, the ninth instant, unless they are previously disposed of, a number of NEGROES, women, girls and boys, among whom are, cooks, rough boys, etc., of the very best quality.

A. HENDERSON.

January 4, 1864 1tpd32

BENTAL NOTICE.

W. F. BASON, M. D.

DENTIST.

WOULD respectfully make known that he is now, in his Office at Salisbury.

N. B As the above will not remain but a part of his time in Salisbury, those wishing to consult or who expect his Professional services will always be notified of such visit, by writing to him at Salisbury, by leaving their names and Post Office in the letter Box attached to the door of his Office

December 1st, 1863 tf29

SALE OF LAND.

BY order of the Court of Equity of Rowan County, I will offer the following tracts of land for sale, at the Court House in Lexington, on the 16th day of January next, belonging to the estate of Charles F. Fisher, dec'd.

1600 Acres

more or less, lying in Davidson County, South of the road leading from Healing Springs to Jackson Hill, adjoining the Healing Springs tract, and the lands of Elisha Rhodes, Lucky Bean, Widow Varner, widow Sheen, Reuben Holmes, Mason Holmes, John Kirk and Peter Bean, in Capt. Clay Daniel's district.

pr adv $8 50

500 Acres

more or less, known as the Grice Mountain tract in Davidson County, adjoining the lands of Wordon Daniel, Wm. C. Hunt, the Hoover Mine tract, Alex. Frank, Jesse Lane, John Bean, Henry Becker, J. T. Loftin, Jos. Davis and T. W. Daniel, in Capt. Clay Daniel's district. pr adv $8 50

200 Acres

more or less, adjoining the lands of John Moss' heirs and others, in Davidson Co. pr adv $8 50

91 Acres

more or less, situated in Randolph Co., known as the Jones Mine tract, formerly owned by Jonathan Jones, on which is a valuable Gold Mine. A steam engine of 30 horse power with the machinery attached, will be sold with this land. pr adv $8 50.

ALSO.

On Saturday, the 23d day of January next, I will sell on the premises, in Montgomery Co., the Russel Mine, with buildings erected for mining purposes. And at the same time the personal property on the premises will be sold by consent of the parties.

Terms of sale six months credit with interest. pr adv $8 50.

LUKE BLACKNER, C. M. E.

Dec. 25, 1863—3t

Dog Lost---$20 REWARD.

MY dog HILL, small bull terrier, white and yellow spotted, ears cropped, left my residence about the 1st of November. The above reward will be given for his delivery to me 2½ miles from Third Creek Station, or any information which will lead to his recovery.

3w 2 S. A. SLOAN.

State of North Carolina.

ROWAN COUNTY.

Court of Pleas and Quarter Sessions, November Term, A. D. 1863.

Jno. I. Shaver, Adm'r of Henry C. Simonton, dec'd.

vs.

Sidney X. Johnston & wife and others.

PETITION FOR SALE OF LAND.

IN this case, it appearing to the satisfaction of the Court that James Conner and the heirs-at-law of Samuel Conner are non-residents of this State,—it is, therefore, ordered by the Court that publication be made for six weeks in the "*Carolina Watchman*," for said defendants to be and appear at the next term of our Court of Pleas and Quarter Sessions to be held for said County of Rowan, at the Court House in Salisbury, on the first Monday in February next, then and there to shew cause, if any they have, why the prayer of the Petitioner shall not be granted

Witness, Obadiah Woodson, Clerk of our said Court at Office, this the first Monday in November, A. D. 1863, and in the 88th year of our Independence.

OBADIAH WOODSON, C. C. C.

pr adv $15—6w32

TAX IN KIND.

SALISBURY, Dec. 25, 1863.

ALL PRODUCERS of the vicinity of China Grove, Rowan County, who made their returns to deliver at that place are hereby informed that I will be ready to receive their

TAX IN KIND

Levied according to the Act of Congress, passed April 24th, 1863, on the first Monday in January, at my office, at China Grove.

Call and get sacks the 29th, 30th and 31st.

E. A. PROUST,

1t32 Agent Tax in Kind, No 8.

General Auction and Commission

IN SALISBURY.

HAVING opened the above business in this place, we will give our strictest attention to it, looking after the interests of those having property in this part of North Carolina. Hiring and selling negroes, or any species of property, produced or goods.

Office and Ware-house in Salisbury.

☞ Best of references given.

EDWARDS & CO.

W. E. EDWARDS, *Auctioneer.*

☞ Wilmington Journal copy 3 months daily

January 4, 1864—1t32

Old Brandy for sale.

AS ADMINISTRATOR of Abel Lambert, dec'd., I will sell in the Town of Newton, on the 9th day of January instant, 130 gallons of old Brandy.

Terms made known on the day of sale.

1t FREDERICK SMITH, Adm'r.

$10 REWARD.

LOST between Salisbury and the residence of Mr. Thomas Crawford, some two or three weeks ago, a pair of GOLD SPECTACLES, for the recovery of which the above reward will be paid.

Mrs H. H. BEARD.

Jan 4th, 1864. 3w3.

WANTED.

I WANT to hire TWO BOYS, (white) to make cores in the Foundry attached to the C. S. Ordnance works, Salisbury.

A. G BRENIZER,

tf32 Capt. Art'y Com'd'g.

CONFEDERATE TAXES!

INCOME TAX.

ALL persons in Rowan County are notified to meet at the times and places stated below, to make returns of the Income and Profits derived by each person, Joint Stock Company and Corporation, and from every employment, occupation or business, whether registered or not, in which they may have been engaged, and from every investment of labor, skill, property or money, and the income and profits derived from any source whatever, during the calendar year preceding the 1st day of January next.

The following items shall be deducted from the gross income derived from the particular objects and vocations named in each of the following paragraphs of section 8 of the tax act.

1. From income derived from the rent of houses and lots appertenant thereto, the amounts expended for necessary annual repairs shall be deducted, not exceeding five per cent on the rent.

2. From incomes derived from the rents of other lands and of manufacturing, &c., as above, shall be deducted the amount expended for necessary annual repairs, not to exceed ten per cent on the rent.

Manufacturing, Mining, &c.

From the gross value of the products of the year, the following deductions shall be made.

1. Rent of establishment and fixtures, if actually rented and not owned by the persons prosecuting the business.

2. Cost of the labor actually hired and paid for.

3. Actual cost of the raw material purchased and manufactured.

Sales of Merchandise, &c.

From the gross amount of sales there shall be deducted.

1. The prime cost of the property sold.

2. Cost of transportation.

3. Clerks salaries actually paid.

4. Rent of building employed in the business, if hired, and not owned.

All other Occupation,

From the gross receipts there shall be deducted.

1. The cost of material purchased for the use of the business, such material *not to include machinery.*

2. In insurance companies, the losses paid by them shall be deducted.

3. Income derived from all other sources shall be subject to no deduction whatever.

N. B. In estimating incomes, there shall be included, the value of the estimated annual rental of all dwellings, houses, buildings, and building lots in cities, towns and villages, whether occupied by the owner or not, or whether leased or hired out or not.

There shall also be included, as part of the income of the owner, the value of the estimated annual hire of all slaves not engaged on plantations or farms, and not employed in some business or occupation, the profits of which are taxed as income under the act. Also, salaries, except in the military service.

Exemptions.

The following exemptions shall be allowed.

1. Incomes of and under $500.

2. Profits derived from such products of land as are taxed in kind.

3 The income from Churches, Schools, Colleges, &c.

The Assessors will meet as follows, to wit:

At the Court House, in Salisbury, for the citizens of the North Ward on Monday the 18th January, 1864.

East Ward Tuesday 19th

South Ward Wednesday 20th,

West Ward Thursday 21st

At Mrs. Brown's Monday 25th

Gheens Bridge, Tuesday 26th,

Campbell's, Wednesday 27th.

Mt. Ulla, Thursday 28th,

Atwells, Friday 29th,

McCoonenghey's, Saturday 30th.

Litakers, Monday 1st February.

Hartmans, Tuesday 2d,

Barkleys, Wednesday 3d,

Millers, Thursday 4th,

Gold Hill, Friday 5th

Morgans, Saturday 6th,

Hatter Shop, Monday 8th

All persons are notified to meet at the times and places above mentioned to make returns of their Tobacco and Cotton and other articles to be tithed. They are also notified to come prepared to pay their cattle Tax and Income Tax.

Also, all registered persons, such as Merchants, Lawyers, Physicians, Traders, Tanners Mill owners, Shoe makers, Liquor dealers, Hotel keepers, and the like, are notified to Register and pay the Specific Tax, and Tax on sales made during the quarter ending 31st December 1863. Those who fail will be charged *double tax.*

W. R. FRALEY,

Dec. 23 '63. 1t32 Tax Collector.

EXECUTOR'S SALE.

HAVING qualified as Executor of the last will and testament of James Graham, dec'd, I will sell near Rowan mills, at his late residence on FRIDAY, the 22d of January 1864, the following property, to wit: One valuable NEGRO BOY, 250 bushels of WHEAT, one set of CARPENTERS TOOLS and some CATTLE.

ALSO:

All persons indebted to the estate, are requested to make immediate payment—and those having claims against the estate must present them within the time prescribed by law, or this notice will be plead in bar of their recovery.

S. F. COWAN, Ex'r.

Dec. 29, 1863—3w32

WANTED—I want a manager to my Farm on Third Creek. He must be over the conscript age, or exempt from service.

3w32 JOHN WASHINGTON.