

TO THE PEOPLE OF NORTH CAROLINA.

Fellow Citizens: The necessities of our country, as represented by our Confederate authorities, impel me again to appeal to your generosity.

You are aware, that in consequence of interruption to our railroad communications by recent movements of the enemy, the subsistence of Gen. Lee's army has become greatly jeopardized. For at least a few months that army will have to rely for subsistence upon North Carolina and Virginia alone.

I am informed by the Commissary Department, that the usual methods of collecting supplies will be insufficient for the purpose. To refer to this point, I need only cite the authority of Gen. Lee himself, who writes as follows in regard to a similar appeal to the people of Virginia:

"I cannot permit myself to doubt that the people will respond to it, when they reflect upon the alternatives presented to them. They have simply to choose whether they will contribute such commissary and quartermaster stores as they can possibly spare to support an army which has already borne and done so much in their behalf, or retaining their stores maintain the army of the enemy engaged in their subjugation. I am aware, that a general obligation of this nature, rests lightly on most men—each being disposed to leave his discharge to his neighbor—but I am confident that our citizens will appreciate their responsibility in the case, and will not permit an army, which, by God's blessing and their patriotic support, has hitherto resisted the efforts of the enemy, to suffer now through their neglect."

It seems, therefore, that our all depends upon the voluntary action of the people of North Carolina and Virginia; and trusting that whatever you have in store, will be promptly and patriotically brought forward for the use of your country, in its hour of trial—the following plan is submitted, which is being acted upon in the State of Virginia with the best results. It is understood also, that provisions will be received either as sales, loans or donations.

Let every citizen who can, pledge himself to furnish the rations of one soldier for 6 months, without designating any particular soldier as the recipient of the contribution.

Let those thus pledging themselves furnish, say 80 pounds of bacon and 150 pounds of flour or their equivalent in beef or meat, to be delivered to the nearest commissary agent.

Let the donor bind himself to deliver one half of the amount above stated, viz: 40 pounds of bacon and 90 pounds of flour (or its equivalent) IMMEDIATELY, and the remainder at the end of three months, unless he prefer to adopt the better plan of advancing the whole amount pledged, at once.

Let the pledge of each individual, subscribed and turned into the hands of one soldier for six months, be made the basis of larger subscriptions. Those whose generosity and whose means will enable them to do so, may oblige themselves to provide the rations of 5, 10, 20, or any number of soldiers for 6 months; while even the poor, who could not afford to supply the rations of one man, may combine, authorize one of their number to make the designated subscription of, at least, one ration for one man for six months.

To execute this, I earnestly recommend that county and neighborhood meetings be immediately held in every portion of the State, at which subscriptions may be taken up, and that a committee of responsible and reliable gentlemen be appointed by such meetings, to wait on those who do not attend, and ascertain what can be raised at the earliest possible moment.

And rest assured, that no patriot can better serve his country, than in so doing. By this means every possible source of provisions which can be secured for the support of our army, may be made available.

Should you not, Fellow Citizens, respond to this call, you will not only be neglected in the field, for want of the supplies, but you will have the mortification to behold them secured and appropriated to the support of the enemy who comes to destroy us. Advancing as he does, through the interior of the land, without either water or railroad communications in his rear, he is now subsisting by the plunder and the rapine of the people of South Carolina, and must necessarily do so, when he enters our State. Be assured, therefore, that every pound of bacon or beef, and every bushel of meal which you withhold from your own army, is a certain contribution to the maintenance of that of the enemy. You have, therefore, to choose whether you will feed your sons, who are bleeding in our defence, or our ruthless enemy, who rans our slaves and lays waste our country.

To show you, fellow citizens, the earnest impression I have of the necessity of this action, and that I will call upon you to make no sacrifice which I will not share with you, I have tendered to the Commissary Department one-half of my entire year's supply, and expect to put my own family upon the limited rations allowed to our soldiers, regretting that I have so little to offer. That which is left me to sustain upon will be doubly sweet, because it will be the bread of honor and independence.

Confidently relying upon the generosity and patriotism of a people to whom I have often appealed and never appeared in vain, I am, fellow citizens,

Your obedient servant,  
Z. B. VANOR.  
By the GOVERNOR,  
A. M. MOPHRETS, Private Secretary.

Specie Exchanges.—The telegraph reported last week the passage of a bill by the Senate authorizing the Secretary of the Treasury to receive specie from the several States and use it for their benefit. The bill was introduced some weeks ago by Mr. Orr of S. C., and is as follows:—

"The Congress of the Confederate States of America do enact, That it shall be lawful for the Secretary of the Treasury, under the direction of the President, to receive specie from any State in the Confederacy on the terms following, to wit: He shall exchange the same at market rates for Treasury notes, and credit the amount of Treasury notes acquired against the taxes to be paid by the citizens of the State, in such manner as may be agreed upon between him and the proper authorities of the State."

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FROM THE NORTH CAROLINA SOLDIERS.

CAMP 8th N. C. CAV., Feb. 27, 1865.

Measrs. Editors: Ourselves have long denied me the pleasure of even an occasional letter to you, but it would be presumption perhaps to attempt an apology. Long since I intended to have told you the particulars of a large Division Convention to renew our pledges of devotion to our country, and determination to resist as long as an enemy attempts to enslave us. Then, I intended to have given you an account of a grand Tournament and Coronation party by our brigade—who were the gallant Knights—who was the successful one—what lady was crowned Queen of Beauty, and such like. But all of these interesting events followed in such quick succession, as it were, as they were with other sterner duties, that it was then impossible and has now become inexpedient.

Our resolutions for war and resistance had been adopted but a few days, when we were called upon by the enemy to endorse them on the field of action. But of all this you have doubtless heard the part taken by the third Reg't, and the heavy fighting by our infantry on Hatcher's Run, &c.

The Railroad is again completed to Stony Creek and we are more convenient to our work near that place—still guarding our right flank. The situation about here remains unchanged, so far as I can learn. Indeed, if we look back at the road and consult reason, all would agree that more in force by either army will prove practicable for some time to come. Still we have seen enough of this war to convince us that the course which seems most impracticable is the one more completely pursued. For instance, there comes a very inclement spell of weather, rain, hail and snow, and the men scratch a little complaint from this condition that the enemy cannot move—his horses have not been completed before a heavy snow, "boots and saddles," "a change some over the spirit of their dreams" and they are off in mud and mire to meet the foe. Such things are constantly transpiring around us; so much so, that he is considered an almost fool who roams at all. So, Messrs. Editors, you and your readers must attribute any lack of reason which may appear in my communications to this conviction (charitably.)

But all eyes are now turned to the movements of Sherman, as he is making his fearless strides through States, and is now pressing the border of the old North State. We do not like the idea of a fire in our rear and there never was a soldier that did; and we do not intend to stand it. Do you want to know how we will avoid it? If no other way and Sherman comes too close up Gen. Lee will have his grand old army to open ranks from the left to the right, flank face his rear rank "about," and at the command "forward," with hearts of steel and

A devotion as pure as that which brings To his idols the Indian's offering. To us proud as that which the priestesses feel, While the flames rise at the shrine where she kneels, 'Tis thus in the God of battles, they will move forward against a foe flushed with conquest, and make them bite the dust or in retreat crimson the land they have made desolate. Your correspondent is firmly persuaded that such disaster will sooner or later overtake the enemy that now threatens our rear. God in His Providence will surely provide us means if we will but be true to Him and to ourselves. This struggle is just now becoming sublime, tho' it has all along been terrific. It is now more than ever a "time that tries men's souls," and tries the stuff of which men are made. He who passes through this ordeal without flinching may take position alongside the noble few. Such circumstances as those surrounding us give birth to Heroes of whom any nation might and will be proud—Heroes for whose sakes the country will let her robes of mourning spring up to canopied a part of her heroes to prevent another insurrection. The separation of an absolute separation of the colonies from the mother country appears to me infinitely probable. Whenever the independence of the colonies shall be complete, and shall be acknowledged by the English themselves, there will result from thence a total revolution in the political and commercial connection between Europe and America; and I believe firmly that all the European powers will be compelled to abandon all empire over their colonies, to leave them an entire liberty of commerce with all nations, and to be content with partaking of that liberty in common with others, and preserving with their colonies the bonds of friendship and relationship. A reconciliation above all, and a speedy reconciliation, between England and America, appears to me to be the only state of things in which the two crowns can have to apprehend immediate danger." Mr. Turgot proceeds thus: "With respect to the measures which ought to be pursued by the two crowns to prevent the danger which may threaten them, I think precisely with the Count De Vergennes, in the necessity of rejecting every plan of aggression on our part." The memorial concludes with these suggestions: "First, to watch attentively all those circumstances which might notify the approach of danger. In particular, to observe the movements of the islands and the Gulf of Mexico, and to procure frequent information of what was passing on the bank of Newfoundland. To observe in England the condition of their troops, and of their armaments, as well as the state of the public credit, and of that of the minister. To endeavor to be informed of what is passing in the English colonies, avoiding in the meantime every thing which might create an opinion that we have there any direct or authorized agent. Second, to facilitate to the colonists the means of procuring, in the way of commerce, the articles, and even the money, which they need; but without departing from neutrality, and without giving them direct succor. Third, to re-establish and without delay our marine; to fill our magazines, repair our vessels, and put ourselves in a condition to fit out with dispatch, when it shall be necessary, a squadron at Toulon, and another at Brest, while Spain shall fit out one at Ferrol. Fourth, if we shall have just cause to fear still more imminent danger, actually to fit out the squadrons but detain them in port." The historian says: "It was deemed of the last importance to avoid a war with England, and to prevent a speedy reconciliation between Great Britain and the Colonies; although it was thought most desirable that the contest, whenever it did end, should terminate in the subjugation of the latter." You will here see that interest-interest is the controlling motive that suggests these resolutions. And during this time "the impression that a reconciliation between the mother country and her colonies would certainly take place was actually fostered by Lord Stormont, the British minister at the court of France, and produced real apprehensions that a settlement would follow by serious consequences to their islands in the West Indies." How similar the impression attempted by Seward that the rebellion would be crushed in 90 days and then attention would be directed to Canada and Mexico. And now, may we not reasonably speculate, that similar arguments have been used in reference to the Confederate States? But after prevailing for years they were abandoned by France and Spain "to seize the present moment (1777) to revenge past injuries, humble the haughty rival of France and dismember the empire of Britain." May not the time approach in our history when it may seem the interest of

France and England to seize this occasion to support Maximilian in Mexico and secure to England the colony of Canada? When France decided to do it was said "The enemy of the colonies had proved itself formidable to Britain and their friendship became desirable to France. Having helped themselves they found it less difficult to obtain help from others." And Mr. Girard, one of the King's council of State, said "Nor was it pretended that he (the King) acted wholly for their sakes, (in making the treaty), since besides his real good will to them, it was manifestly the interest of France that the power of England should be diminished by the separation of the colonies from its government." The treaty first made public was one of friendship and commerce only, without stipulating any peculiar advantages to France; but an eventual treaty of alliance was secretly concluded in case recognition resulted in a war between France and England. War did ensue, France gave us her aid, our independence was soon secured and peace was concluded between France and England. The reasonable conclusions from the above are: First, we must unwaveringly, and if possible untriedly, prosecute our defence—"help ourselves"—and thereby did it less difficult to obtain help from others. Second, it being the manifest interest of foreign powers to weaken the United States, physically and commercially, and to maintain securely their power on this continent, we may reasonably expect recognition although it may involve a war with the United States. Let us, however, indulge hope of such result until we further suffer in this sacred cause; and if "the mind remains unshaken"—as I fervently pray it may—our independence is obtained and our highest hopes are realized.

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FOR THE OBSERVER.

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It is undeniably true that too many of our people, in the early stages of the war, placed too much confidence in early foreign aid to end the struggle, without reflecting that European governments are controlled, in their policy and action, by self-interest; and while we had, and I have no doubt, the sympathy of the people, we need not expect any favorable action of foreign governments until their interest prompts them. In the Revolution of 1776 this was the case, and it is certainly so now. We only received recognition and aid then, when we had deserved it by endurance, and when the interest of France and Spain, and particularly the former, determined her course to come to our assistance. A recurrence to this interesting part of our history will clearly manifest this; and the circumstances and situation of that period and this will show when and how foreign intervention was then obtained, and the probability of it now. A war between France and England had only terminated in 1768; and France had seriously impaired her finances, and her military and marine establishments were in a state of weakness which could scarcely be imagined. France and Spain stood, in relation to the British Colonies, in nearly the identical situation of France and England now in relation to the Confederate States. We sent Commissioners then to them, under high expectations that they would give us assistance in separating from, and thereby weakening, the British empire—the great rival power in Europe; but we obtained no recognition, aid or assistance for several years. I here note the arguments then employed by Ministers in France against recognition. In 1774 the Count de Vergennes, the minister of foreign affairs under Louis XVI, a young man and who had recently concluded his reign, presented a memorial to the King in relation to the probability of maintaining peace with the continental powers of Europe, which he says: "If after having taken a view of the Continent, we turn our eyes to the Ocean, do we perceive there greater motives for security? Whose by our side, a quieter nation, more jealous of the prosperity of her neighbors than anxious for her own happiness; powerfully armed and ready to strike the instant it may suit her to threaten. Let us not deceive ourselves with respect to her. Whatever parade the British ministers may make of their pacific dispositions, we cannot count on those dispositions longer than their domestic embarrassments may continue. These may cease. They may even increase to such a point as to determine the government to give this restlessness of spirit a direction against external objects. It is not without examples for the cry of war with France to be the signal of union to the parties which divide England." In 1776 the Count presented another memorial, in relation to the manner in which France and Spain ought to contemplate the consequences of the quarrel between Great Britain and her colonies. Upon this we have the reflections of Mr. Turgot, to show the ideas then entertained by the Cabinet of Versailles on the subject. He says: "In going over with Monsieur De Vergennes the various practicable modes which may terminate, it has appeared to me that the event, the most desirable for the interest of the two crowns (France and Spain) would be, that England should conquer the resistance of her colonies and force them to submit to her yoke. The reasons for this opinion are, if the colonies should only be subjected by the ruin of all their resources, England would lose the advantages she has hitherto drawn from them during peace by the increase of her commerce, and during war by the use she has been able to make of their strength. If on the contrary, the vanquished colonies preserve their riches and their population, they will preserve their courage and their desire

of a part of her heroes to prevent another insurrection. The separation of an absolute separation of the colonies from the mother country appears to me infinitely probable. Whenever the independence of the colonies shall be complete, and shall be acknowledged by the English themselves, there will result from thence a total revolution in the political and commercial connection between Europe and America; and I believe firmly that all the European powers will be compelled to abandon all empire over their colonies, to leave them an entire liberty of commerce with all nations, and to be content with partaking of that liberty in common with others, and preserving with their colonies the bonds of friendship and relationship. A reconciliation above all, and a speedy reconciliation, between England and America, appears to me to be the only state of things in which the two crowns can have to apprehend immediate danger." Mr. Turgot proceeds thus: "With respect to the measures which ought to be pursued by the two crowns to prevent the danger which may threaten them, I think precisely with the Count De Vergennes, in the necessity of rejecting every plan of aggression on our part." The memorial concludes with these suggestions: "First, to watch attentively all those circumstances which might notify the approach of danger. In particular, to observe the movements of the islands and the Gulf of Mexico, and to procure frequent information of what was passing on the bank of Newfoundland. To observe in England the condition of their troops, and of their armaments, as well as the state of the public credit, and of that of the minister. To endeavor to be informed of what is passing in the English colonies, avoiding in the meantime every thing which might create an opinion that we have there any direct or authorized agent. Second, to facilitate to the colonists the means of procuring, in the way of commerce, the articles, and even the money, which they need; but without departing from neutrality, and without giving them direct succor. Third, to re-establish and without delay our marine; to fill our magazines, repair our vessels, and put ourselves in a condition to fit out with dispatch, when it shall be necessary, a squadron at Toulon, and another at Brest, while Spain shall fit out one at Ferrol. Fourth, if we shall have just cause to fear still more imminent danger, actually to fit out the squadrons but detain them in port." The historian says: "It was deemed of the last importance to avoid a war with England, and to prevent a speedy reconciliation between Great Britain and the Colonies; although it was thought most desirable that the contest, whenever it did end, should terminate in the subjugation of the latter." You will here see that interest-interest is the controlling motive that suggests these resolutions. And during this time "the impression that a reconciliation between the mother country and her colonies would certainly take place was actually fostered by Lord Stormont, the British minister at the court of France, and produced real apprehensions that a settlement would follow by serious consequences to their islands in the West Indies." How similar the impression attempted by Seward that the rebellion would be crushed in 90 days and then attention would be directed to Canada and Mexico. And now, may we not reasonably speculate, that similar arguments have been used in reference to the Confederate States? But after prevailing for years they were abandoned by France and Spain "to seize the present moment (1777) to revenge past injuries, humble the haughty rival of France and dismember the empire of Britain." May not the time approach in our history when it may seem the interest of

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CONSCRIPTION EAST OF THE MISSISSIPPI.—The following report of the Superintendent of Conscription has been transmitted to the Confederate Senate by the Secretary of War:—

BUREAU OF CONSCRIPTION, Richmond, Feb'y 27. Hon. John C. Breckinridge, Secretary of War. Sir: Your reference of the following resolution was received at this office on the 17th instant:—

Resolved, That the Secretary of War be instructed to inform the Senate, with as little delay as possible, what number of conscript soldiers have been applied for in each State of the Confederacy and placed on service in the 2d; whether there has been any failure to execute the law of conscription in any State by reason of any cause other than its occupation by the enemy; if so, why it has not been executed, with uniformity in all localities where the operations of the enemy have not prevented.

THE NEW TAX LAW

On the 23d ult., the House of Representatives took up the 12th bill, the pending question being upon its engagement, its consideration by sections having been completed. Various substitutes were offered, and rejected, and then Mr. Gilmer, of N. C., offered the original tax bill reported by the Committee of Ways and Means, with the 2d and 4th sections stricken out, and with two amendments offered by Messrs. Frazier, of Virginia, and Logan of North Carolina, (relative to exempting districts overrun by the enemy and the families of soldiers from the tax in kind) added thereto, as a substitute for the bill of the majority of the committee of thirteen, as before the House.

The vote being taken, the motion to substitute was adopted—yeas 41, nays 35; and the question being ordered on its passage, the vote resulted—yeas 44, nays 30. So the bill (as offered by Mr. Gilmer) passed, and is as follows:—

A bill to be entitled an Act to levy additional taxes for the year 1865, for the support of the government. The Congress of the Confederate States of America do enact, That upon all subjects of taxation under existing tax laws levying taxes for the present year, except as hereinafter otherwise provided, there shall be assessed and levied an additional tax of 100 per cent upon the present tax on the same subjects of taxes and for the year 1865, including the specific taxes and all taxes on sales during the year 1865, whether made before or after the passage of this act, and not expressly exempted or otherwise provided by this act, which tax shall be payable in Confederate Treasury notes of the new issue at par, or in the certificates of indebtedness authorized by "An act to reduce the currency and authorize a new issue of notes and bonds," approved February 17, 1864, at the rate of one hundred and five dollars for every one hundred dollars of said certificates; but without any allowance for interest, and the same shall be collected at the same times with the other taxes on the same subjects under existing laws. And where any tax for 1865 has been collected prior to the passage of this act, the one hundred per cent additional tax thereon shall be collected as soon as practicable after its passage.

Sec. 2. In the year 1865, and in each succeeding year thereafter during the continuance of the existing war between the United States and the Confederate States, there shall be levied and collected the tax in-kind on the products of property employed in agriculture as now provided by law, without deduction or abatement from the assessed tax on the property, so employed: Provided, That the families of soldiers in the army and those soldiers discharged or retired from active service in the field on account of physical disability, whose families are composed entirely of white members, and whose farms are cultivated exclusively by the members of the family, shall not be liable to any tax-in-kind.

Sec. 3. That upon the failure of any person, partnership, joint stock company, corporation, or any other association of persons, to pay the taxes levied by this act, at such times and places as the collector may prescribe by public notice, such persons, corporations, partnerships, joint stock companies, corporations or associations of persons, shall be deemed and held as defaulters, and shall pay a penalty of ten per cent upon the amount of tax due, and be subject to all the provisions of existing laws authorizing the seizure and sale of property for non-payment of taxes.

Sec. 4. If any State shall elect to pay the taxes imposed by this act upon its citizens, notice thereof must be given to the Secretary of the Treasury on or before the 1st of April next, whereupon he shall estimate the probable sum of the tax for the State so applying and notify the Governor thereof, and upon the payment of not less than three-fourths of the sum so estimated being made on or before the 1st of June, 1865, shall be the duty of the Secretary of the Treasury to instruct the tax collectors in the State so making payment to suspend the collection of the taxes imposed by this act. And when the full returns shall have been received and the true sum of the tax ascertained, then the final settlement with the State shall be made and the sum of the remaining tax levied, and when paid the Secretary of the Treasury shall give notice that the said taxes have been fully paid and discharged to the tax collector of the said State.

Sec. 5. That when the property (real or personal) has been injured or destroyed by the enemy, or the owner thereof have been temporarily deprived of the use thereof, or in the case of real estate, of the means of cultivating the same by reason of the presence or proximity of the enemy, the assessment on such property shall be reduced in proportion to the damage sustained by the owner, or the tax thereon may be reduced in the same ratio by the district collector on satisfactory evidence submitted to him by the owner or assessor.

From the South.—We learn from a gentleman who is just through from the South, that Columbia is now entirely clear of the enemy, and refugees have been returning for three or four days past. About three-fourths of the city was destroyed by fire. Gen. Wade Hampton, with a petition and self-sacrificing spirit, an eminently characteristic of his age, applied the torch with his own hands to his elegant family mansion, and saw it in ruins before he left the place.

It was reported that Thomas was preparing for a grand raid through Alabama. Gen. Forrest had assumed command of all the forces in that direction, and the people were rallying to his standard with an alacrity and enthusiasm worthy the first days of the war. It is generally believed that it will be the roughest march Thomas has ever undertaken.—Pat. Ex., 27th.

East Tennessee and Southwestern Virginia.—A letter from Wytheville, dated the 15th instant, says: "The enemy, 4,500 strong, under Gilliam, are reported to be advancing through upper East Tennessee. Their outposts are north of Greenville. Prisoners brought in by our scouts state that it is the intention of the enemy to occupy the whole State, if possible, on the day of the election—23d instant. The same deeds of murder that East Tennessee has witnessed daily since the war commenced are still being executed. No man's life is safe an hour."

The same writer adds: "Gilmer's brigade of Kentucky cavalry had an engagement last Saturday at Ball's bridge, in Lee county, Virginia, 25 miles north of Cumberland gap, resulting in a splendid victory to our arms. Our loss was not over 60 killed and wounded.

Richmond Examiner. Handsome Little Fight.—A very handsome little affair occurred one day last week, in the vicinity of Burwell's Bay, in which about 250 Yankees, belonging to the celebrated Naval Brigade, were defeated and routed by a comparatively small force of Confederate scouts assisted by a party of the Independent Signal Corps. This form of the enemy had been sent out to intercept and capture a secret expedition known to have been dispatched in that direction recently by our Government. While resting at Burwell's Bay, this force was vigorously attacked by the scouts and signal corps men, who eventually succeeded in killing and wounding a number and putting the balance to flight. Sixteen dead bodies were subsequently found.—Fayetteville Express.

Deep River Forestry.—The Senate has passed the House bill to establish an arsenal and foundry in the valley of Deep River, in this State.

CONFEDERATE TAX NOTICE, RICHMOND COUNTY.

THE Collectors with Assessors will meet the Tax payers at the following times and places, to-wit:—

At Laurel Hill, on Monday and Tuesday 13th and 14th March.  
At Snowsville, on Wednesday and Thursday 16th and 18th March.  
At Williamson's, on Friday 17th March.  
At Rockingham, on Monday and Tuesday 20th and 21st, respectively 20th and 21st March.  
At Steele's, Wednesday and Thursday 23rd and 24th March.

At Mineral Springs, Friday 24th March. Tax on Privileges. Gross quarterly sales. Additional tax on profits made by buying and selling between 17th Feb'y and 1st July 1865; incomes, salaries and profits for 1864.