Austern lemocrat.

OFFICE WEST SIDE OF TRADE STREET

..... CHARACTER IS AS IMPOBTANT TO STATES AS IT IS TO INDIVIDUALS, AND THE GLORY OF THE ONE IS THE COMMON PROPERTY OF THE OTHER.

\$10 perannum IN ADVANCE....

W. J. YATES, EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, MARCH 22, 1864.

TWELFTH VOLUME --- NEMBER 613.

THE

WESTERN DEMOCRAT. Published every Tuesday,

WILLIAM J. YATES, EDITOR AND PROPRIETOR.

Terms, per annum: \$10 IN ADVANCE.

Transient advertisements must be paid for in

Advertisements not marked on the manuscript for a specific time, will be inserted until forbid, and charged accordingly.

For Sale to close Consignment, 3,000 yards choice patterns Alamance Checks,

13,000 pounds Smoking Tobacco, packages from one to six pounds Present currency (one hundred dollar bills) preferred in payment

Also, farmers' Iron and Virginia Salt, to be exchanged for Corn. Terms liberal STENHOUSE & MACAULAY.

DR. J. M. MILLER, Charlotte, N. C.,

Can be found at his Office next door to Hutchison' Drug Store, opposite the Democrat Office. Jan. 12, 1864.

State of N. Carolina -- Mecklenburg Co. Court of Pleas & Quarter Sessions-Jan. Term, 1863.

James Hood vs. Martin Harky. Petition for the partition of the Lands of John Harky, deceased.

It appearing to the satisfaction of the Court that Martin Harky, the defendant in this case, resides bewond the limits of this State, it is ordered by the Court that advertisement be made in the Western Democrat county, at the Court House in Charlotte, on the 2nd Monday in April next, and plead, answer or demur to this petition, or judgment pro confesso will be entered

Witness, Wm. Maxwell. Clerk of our said Court. at office in Charlotte, the 2d Monday in January, 1864. WM. MAXWELL, Clerk.

NOTICE.

The firm of WILLIAMS, OATES & CO., is this day (Jan. 18t, 1864) dissolved by mutual consent. All persons interested will call and close their accounts with either of the undersigned. L. S. WILLIAMS.

L. W. SANDERS. January 12, 1864

SALT FOR SALE.

We have on consignment 2,000 bushels SALT in Works," Charleston. Equal in quality to any imported. Parties wishing a supply will do well to call on the undersigned before purchasing elsewhere. STENHOUSE & MACAULAY.



And Blacksmithing.

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

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

January 12, 1864

COTTON CARDS AND SHOES.

Cotton Cards for sale, but an early call will only secure a pair as we only have ten pair. We have on hand and can make to order calf-skin

Lots ladies' calf-skin Bootees. Lot of thick Brogans, large sizes.

Shoes and Gaiters of very fine English leather.

J. F. BUTT, Mint Street. June 23, 1863 tf

ARRIVAL and DEPARTURE Of Messengers OF THE SOUTHERN EXPRESS COMPANY At Charlotte Office, Daily.

ARRIVES.

From Char. & S.C. Railroad 5 00 A. M. and 5 P.M. N. C. Railroad 6 25 " and 5 " A., T. & O. Railroad 10 00 " Wil., C. & R. Railroad 3 15 P. M.

" A., T. & O. Railroad 3 00 P. M.

DEPARTS.

For N C Railroad 6 20 A. M. and 5 50 P.M Char. & S C Railroad 7 00 " and 6 00 " Wil., C. & R. Railroad 7 30 "

It is desired that all Parcels, Packages or Freight to be forwarded by either of the above Trains, be sent to this Office ONE HOUR previous to its departure. T. D. GILLESPIE, Agent. Charlotte, Sept. 7, 1863. tf

EXPRESS NOTICE.

OFFICE SOUTHERN EXPRESS COMPANY,) Charlotte, Sept. 24, 1863. In order to avoid misunderstanding and to make our charges conform to the liability assumed, this Company hereby gives notice that from and after October 1st, 1863, shippers will be required to place their valuation upon each package before it will be received. Such valuation will be inserted in the Company's receipt, and establish the liability of the Company for the amount. The act of God and the public enemy T. D. GILLESPIE, Sept 28, 1863

Tailoring.



JOHN VOGEL, Practical Tailor, respectfully informs the citizens of Charlotte and surroundwill be given to render satisfaction to those who patronize him. Shop opposite Kerr's Hotel, next door to Brown & Stitt's store. Jan. 1, 1863.

Taxes Due on Lands.

STATE OF NORTH CAROLINA-UNION COUNTY. Court of Pleas and Quarter Sessions, Jan. Term, 1864. C. Austin, Sheriff, returned to this term the following Tracts of Land for an order of sale for arrearages of Taxes for the years 1856, '57, '58, '59, '60 and '62,

One Tract belonging to James J Orr, lying on Duck Creek, containing 175 acres, for 1856 tax due \$1 40. One tract belonging to Joel Horne, on Gourd Vine Creek, containing 50 acres, for 1857 tax due \$1 65. One tract belonging to Jonathan Ross, on Richardson Creek, containing 98 acres, for 1858 tax due \$4 60. One tract belonging to B T Davis, on Brown Creek, containing 357 acres, for 1859 .ax due \$4 50.

One tract belonging to W T Gulledge, on Brown Creek, containing 80 acres, for 1859 tax due \$4 50. One tract belonging to James Plunket, on Lane's Creek, containing 200 acres, for 1859 tax due \$1 80. One tract belonging to Thos Smith, on Lane's Creek, containing 200 acres, for 1859, '60 & '62 tax due \$5 14. One tract belonging to F R Barino, on Negrobead Creek, containing 153 acres, for 1860 '62 tax due \$5 45. One tract belonging to Wm Head, on Grassy creek, containing 102 acres, for 1860 and '62 tax due \$8 06. One tract belonging to J J Colson, on Grassy creek, containing 250 acres, for 1862 tax due \$8 95.

One tract belonging to James P Hinson, on Grassy creek, containing 71 acres, for 1862 tax due \$3 62. One tract belonging to the heirs of Wm Hinson or Grassy creek, containing 421 acres. for the year 1859

tax due \$5 78. One tract belonging to Edmond Green, on Lane's creek containing 49 acres, for the year 1860 and '62 One tract belonging to John A Green, on Beaver Dam

creek, containing 87 acres, for 1862 tax due \$2 17. One tract belonging to the estate of Thos Cureton on Waxaw creek, containing 377 acres, for 1860 tax ments in cities and towns.

at the next term of this Court for an order to sell the above lands for the above arrearages of taxes. Witness, J E Irby, Clerk of our said Court at office. in Monroe, the 1st Monday in January, A D. 1864. J. E. IRBY, Clerk.

State of Forth Carolina-Union County. at the next Term of this court to be held for said | Cullen Curlee, Ex'r of Obediah Curlee, vs. Thomas G Curlee and others. Petition for Settlement.

It appearing to the satisfaction of the Court that the defendants, Obediah Baucom, Josiah Baucom, Elisha this State: It is therefore ordered by the Court that publication be made for six successive weeks in the Western Democrat, a paper published in the town of Charlotte, notifying said defendants to be and appear at the next term of this Court to be held for the Counor demur to the petition, or judgment pro confesso will Witness, J E Irby, Clerk of our said Court at office, in Monroe, or the 1st Monday in January, A D 1864. J E IRBY, Clerk.

State of N. Carolina-Cabarrus County Superior Court of Law, Fall Term, 1863. William A. Smith vs. William Furr.

Original Attachment-Levied on one Horse and one two-horse Wagon. It appearing to the satisfaction of the Court that

William Furr, the detendant in this case, has abscond ed and so conceals himself that the ordinary process of law cannot be served on him, it is therefore ordered by the court that publication be made for six weeks successively in the Western Democrat, notifying the said Wm Furr to be and appear at the Court House in Concord, on the 11th Monday after the 4th Monday in February, 1864, when and where he can plead, replevy or demur. or judgment pro confesso will be taken Witness, J O Wallace, Clerk of our Superior Court,

a office in Concord, the 11th Monday after the 4th Monday in August, 1863. J. O. WALLACE, Clk. [pr adv \$15] 10-6t

State of N. Carolina-Cabarrus County. Superior Court of Law, Fall Term, 1863. William R. Corbet vs. William Furr. Original Attachment-Levied on one Horse and one

two-horse Wagon. It appearing to the satisfaction of the Court that William Forr, the defendant in this case, has absconded and so conceals himself that the ordinary process of law cannot be served on him, it is therefore ordered tax is assessed. by the court that publication be made for six weeks successively in the Western Democrat, notifying the said Wm Furr to be and appear at the Court House in Concord, on the 11th Monday after the 4th Monday in

February, 1864, when and where he can plead, replevy or demur, or judgment pro confesso will be taken Witness, J O Wallace, Clerk of our Superior Court at office in Concord, the 11th Monday after the 4th

Monday in August, 1863. J. O WALLACE, Clk. . [pr adv \$15] 10-6t

Court of Pleas and Quarter Sessions, Jan Term, 1864. H D Stowe, adm'r of Harbert Stowe, dec'd, vs. Wm H Nicholson and wife M. H., and others. Petition for Settlement of the Estate of Harbert Stowe,

It appearing to the satisfaction of the Court that W H Nicholson and wife M. H., defendants in this case, reside beyond the limits of this State: It is ordered by the Court that publication be made in the Western Democrat, a newspaper published in the town of Charlotte, notifying said defendant to be and appear at the next term of this Court, to be held for said county at the Court House in Charlotte, on the 2d Monday in April next, and plead, answer or demor to this petition, or judgment pro confesso will be taken and the

same heard exparte as to him. Witness, Wm. Maxwell, Clerk of our said Court at office, in Charlotte, the 2d Monday in January, 1864. WM MAXWELL, Clerk.

State of N. Carolina-Catawba County. In Equity to Spring Term, 1864.

INJUNCTION. Electins Conner vs. Wm Long and Columbus Conner. In this case it appearing from the oath of Electins Conner that Columbus Conner is not an inhabitant of this State, publication is therefore made (in accordance with an act of the Legislature) in the Western Democrat, published at Charlotte, for six weeks, for the said Columbus Connor to appear at the next term of the Superior Court of Law and Equity to be held at the court house in Newton, on the 4th Monday after the 4th Monday in March next, then and there to plead, answer or demur, or judgment pro confesso will be taken as to him.

Witness, O. Campbell, Clerk and Master at office, the 4th Monday after the 4th Monday in October, 1863. [pr adv \$15.] O. CAMPBELL, C. M. E.

GARRET DAVIS.

This fine Horse can be found at my stable in this ing country, that he is prepared place, during the present season, on Mondays, Tuesto manufacture gentlemen's clo- days and Wednesdays, and at the stables of W. T. thing in the latest style and at Stitt, in Providence, on Thursdays, Fridays and Saturshortmotice. Hie best exertions days. Terms, sixty dollars insurance. R. RABE.

March 1, 1864

for sale at this Office.

BLANK DEEDS, Warrants, Ejectments, &c.

THE FINANCIAL SYSTEM EMBODIED cent, and on May 1, 1864, another tax of 10 per 2. Other property, viz: real estate not used in THE DUTCHMAN AND STONEWALL IN THE TAX AND FUNDING ACTS.

From the Richmond Enquirer.

These two acts constitute one scheme, and should be studied in connection. They will be best understood by an explanation of the practical duties of the tax payer and cu rency holder under each.

THE TAX ACT of February 17, 1864.

This act is additional to the act of April 24. 1863, which it also modifies, and in some respects repeals. The duration of the act is for the year

February, 17 1864, and assessed at its value in the June 1, 1864.

The list of exemptions will be seen below; also the property taxed otherwise by the act. Merchandise is not included in this tax. Embraced in the tax are land, negroes, horses, ever, being July 1, 1864.

mules, cattle, and all live stock on plantations; also, plantation tools, instruments and provisions of every description, constituting the whole agri- ever, to \$5 bills. cultural property of the country. 2. Houses and lots, furniture, books, household

and kitchen utensils and provisions, and all sorts of supplies, constituting real estate and establish-3. Cotton and tobacco, (held as an investment- ed, by the direct operation of the act, into bonds

Notice is hereby given that application will be made | not as merchandise - so we construe the law,) and, | payable two years after peace. in general, all property not named in the remaining items of the act

> price paid for them. delivered to the Government; provided, that if the cates, unter the act of March 23d, 1863, can (by ax in kind should exceed the five per cent tax, section 18) receive the bonds therein provided for.

the whole tithe is to be paid, nevertheless. This tax is due and to be collected on 1st June. 1864, or as soon thereafter as practicable. A question of some importance occurs here, viz:whether the tax on agricultural property is to be paid in advance, and the value of the tithes refunded from time to time, or whether the tithe is ty of Union, at the Court House in Monroe, on the 1st | to be first delivered, and the ascertained residue Monday in April next, then and there to plead, answer to be paid? We think the latter the correct mode, for reasons to be hereafter given.

> 2. On the value of gold and silver wares, plate, jewelry and watches-assessed at the same rate, viz: of the year 1860, ten per cent. 3 On the value of shares in any bank, railroad

not at its value in 1860, but at its value February stricted to two-thirds of the amount of the old. 17, 1864, a tax of five per cent. 4. Upon the amount of gold and silver coin,

gold dust, gold or silver bullion, and upon the amount of all bills of exchange on foreign countries, a tax of 5 per cent. Also, upon the amount of solvent credits, bank bills and currency, (unless | taxed in 1864. such credits are used in a registered business, the profits of which are taxed, and except, also, noninterest bearing Confederate money,) a tax of five

This tax includes notes, aecounts, (except mercantile or others used in taxed business,) bonds, whether State, Corporation or Confederate; also, 7.30 notes. Query-Does it include call certificates? We think not, they being regarded as the currency they represent. It is not clear, however. transfer on the books of the Treasury Department

An important question arises, whether this tax is payable in currency or in kind? i. e. whether five per cent of the actual gold coin, for example, for an increased number of Depositories. is to be paid? We incline to the affirmative opinion, for the reasons hereafter given. Upon moneys held abroad, five per cent of their

value, February 17, 1864, at the place where the The foregoing taxes are all applicable to the

year 1864, alone, and payable, (except the agricultural property tax,) June 1, 1864. Taxes on Income and Profits.

1. There are, in addition to the taxes of 1863 : A tax of ten per cent is levied upon almost every species of profits made by buying and selling be- of the Government. The law authorizes the Sectween July 1, 1863 and July 1, 1865, viz: Upon | retary of the Treasury to issue and negotiate certhe profits made on liquous, agricultural products, tain highly privileged bonds, not exceeding \$500, cattle or live stock, manufactures, or merchandise | 000.000 of long date-30 years or more-bearing State of N. Carolina-Mecklenburg Co. in gold, exchange, coin, stocks, bonds, notes or six per cent interest, payable semi-annually in credits, and on any PROPERTY OR EFFECTS (sweep- January and July; not subject to taxation; secured ing words.) Are profits on cotton and tobacco included?

We think not, these items being taxed as property | coupons, with gold, silver, or exchange, to be the by section 1.

cent. by any joint stock company, bank, railroad, new issues, or old issues at their reduced value. factory, &c., during the year 1863, a tax is levied of twenty-five per cent.

These two taxes are payable now. A like tax with number 2 is levied upon joint stock companies for 1864, payable July 1, 1865. Exemptions.

1. For each head of family, \$500; for each mi nor child, \$100 more, and for each son in the army or died in the service, \$500 more. 2. For each soldier's widow or family of minors,

3 For each soldier in service or disabled, \$1,000, provided his property (not including furni- 10 per cent tax, now due. ture) is less than \$1.000. 4. Provision is made for deduction from value

of property injured by the enemy, or of refugees. 5. Confederate bonds held for minors or lunatics are exempt, if the interest is less than \$1,000. Such are the provisions of the tax act.

THE FUNDING ACT.

ing, or submission to heavy taxation. The holder of currency may be either an individual, a bank or a State. Section 12 refers to new issues the duties and privileges of a State holding currency; section 10 to those of a bank.

East of the Mississippi. The individual holder of ordinary Confederate treasury notes not bearing interest is affected as them)-plantation stock, mules, horses, cattle and

1. If he holds \$100 bills, non-interest bearing, he must fund said notes in four per cent Confederate bonds (described more fully hereafter) before cause it is to be paid in the tithe, or the value of April 1, 1864, or else pay then a tax of 331 per the latter deducted from the tax.

cent. and so on monthly 10 per cent until the bill agriculture, furniture, books, provisions, utensils, is absorbed in October. After April first the said cotton, tobacce, &c., &c. (But if cotton and tothereon. The note is no longer receivable for price paid for it.) public dues, and no longer exchangeable for the new issue of currency hereafter described, but may be exchanged for four per cent bonds, after

deducting the taxes due.

2. The holder of 50's, 20's and 10's must fund said notes by April 1, 1864, in four per cent bonds 1864, alone; though it imposes a retrospective tax or pay 381 per cent taxation attacking to each upon certain profits of 1863. Its operation is bill. He can exchange the bill so taxed for a new through the same machinery with the old law. It issue of treasury notes at the rate of \$2 of new for \$3 of old bills, or for four per cent call certificates 1. Upon Property.-Upon the value of all pro- at the same rate, payable on call in the new issue, perty, (unless specifically taxed otherwise,) held or four per cent bonds; he can also pay taxes, postage and the like at the same rate. On January 1, year 1860, is levied a tax of five per cent, payable 1865, however, a tax of one hundred per cent is imposed upon all such old bills not funded or exchanged.

3. The holder of \$5 bills must fund or exchange them in like manner-the date of funding, how-

The 100 per cent tax, payable January 1, 1865, on bills not funded, does not seem to apply, how 4. The holders of bills under \$5 are not affected

by the funding act. So much for holders of noninterest bearing nores. 5. Holders of 7.30 notes cannot use them longer in psyment of public dues. They are convert-

6. Holders of call certificates are governed by the same provisions as holders of the currency into If the land, negroes, cotton or tobacco were pur- which these were convertible. If not converted, chased after July 1, 1862, they are valued at the interest will be paid on two-thirds of their face, after April 1, 1864, and they continue convertible From the tax on the value of property employed into treasury notes of the new issue at the rate of in agriculture, is deducted the value of the tithes | \$2 of new for \$3 of old. Holders of such certifi-

So much for the duties of holders. The incidents of the new issue of treasury notes are as

1. They are payable two years after peace and receivable for all public dues (except export and | are? import duties.)

2. They are issued in exchange for old notes only, at the rate of \$2 of new for \$3 of old bills. 3. To prevent excess of currency hereafter.

For \$3 of old bills received into the Treasury. whether in exchange for new issues, or for 4 per cent bonds or call certificates, there may be issued | kind. from the Treasury \$2 of new notes. The aggregate company, or other joint stock company-assessed issue of new notes is, therefore, peremptorily re-All former laws authorizing the issue of treasu-

ry notes are repealed. The incidents of the 4 per cent bonds are as

1. Not being held Feb 17, 1864, they are not 2. They are receivable, at their face, without

interest, in payment of all government dues pay-3 They are payable in 20 years, with interest in January and July. After this year, if taxation continues high, the debt thus funded will not be

interest bearing against the government. 4 They are registered bonds-not coupon bonds -- and not negotiable by delivery, but only by 5. Until the bonds are issued, certificates are given. Provision is made for advertisement, and

Mr Memminger warns people against beginning too late, and the risks of being crowded out, in the mechanical difficulty of getting the money counted. States holding treasury notes are allowed to fund them in six per cent bonds by January 1, 1865; those received into the State treasury prior to April 1, 1864, to be funded at par; those after that date at \$3 of old currency for \$2 of bonds.

The right to issue treasury notes being withdrawn from the Treasury Department, it became necessary to provide other means for the support by a pledge of all import duties heretofore laid, and all export ducies to be hereafter laid; and the only means of paying such duties. These bonds 2. On the excess of profits over twenty-five per are to be sold on the best terms practicable, for

Again: The Secretary is authorized, by consent tificate of indebtedness, untaxed, and payable two gold itself, &c.

The 42d section of the act of May 1, 1863, as to five per cent. call certificates, is repealed. Such are the provisions of the funding act.

Duties of tur-payers and Currency holders in order of time. Before April 1, 1864-Give in profits of 1863

on purchase and sale of merchandize, &c., and pay Corporations give in excess of profits for 1863 over 25 per cent, and pay 25 per cent. tax now

Fund \$100 notes-non-interest bearing. Fund 50s, 20s, and 10s for four per cent. Provide enough of such bonds to pay taxes

due in 1864, and as many more as you please. The general effect of this law is to compel fund- April 1, 1864 - Register and pay taxes on sales, on its value here, while exchange can be paid in and profits under act of 1863.

> Before June 1, 1864-Give in property tax at value of property in 1860.
>
> 1. Value of land, negroes, (unless bought since January 1, 1862-then give in price paid for

> all live stock, plantation tools and provisions, and all property employed in agriculture. Keep this separate from the other property, be-

federate bonds, (not including the 4 per cent. that the Surgeon in passing through Hagerstown bonds last authorized) bank bills, and other cur-These provisions necessarily enforce the funding Treasury notes, and except capital or notes, &c., was as follows: emplyed in trade, otherwise taxed,) also, eredits, notes, accounts, &c .- bonds.

4. Money held abroad, at its market value in

5. Joint stock, at market value in currency. 6. Plate, jewelry and watches, (10 per cent. Merchandize is not given in nor taxed as prop-

erty, the income being taxed. June 1, 1864 - Pay property tax on the foregoing-except on agricultural property; on this pay tithes, from time to time-and the residue, when ascertained, in money.

Pay gold and silver coin tax, exchange, &c., in Before July 1, 1864, fund \$5 bills.

July 1, 1864 .- Give in and pay sale or profit axes, under act 1863; commence payment of ithes, from time to time, as crops are gathered. October 1, 1864 .- Sales and profit taxes again. Continue to pay tithes.

Income tax for 1864 now due. From income exclude house rent, servant hire interest on notes, value of cattle and beef sold and any other income derived from taxed proper-

January 1, 1865.—Sales and profit taxes again.

Salary for 1864. Give in and pay extra profit tax levied by late

Corporation tax on excess of profits are 25 per 1864. The stockholders pay the tax on the stock, as property, June 1, 1864. March 1, 1865 .- Corron and bacon tithes. Pay residue of agricultural tax of 1864

cent bonds, it is important to know which taxes are due this year. It is to be remarked that the tithes of corn are not so payable. What taxes 1. The property tax of every sort, (tithes ex-

cepted); the tax on gold and silver place, jewelry, watches, &c; the tax on joint stock. Query .- Will the 4. per cent, bonds pay the taxes on coin, exchange, credits, bonds and currency? We think not. They are to be paid in

2. The extra profit tax of 10 per cent., on profits of 1863, is now due.

3. The registry and gross sales taxes for April, July and October. But not the income salary or professional taxes for 1864, which are payable January 1, 1865. We will now propose and answer a few of the

nected with these acts: be paid. By section 6-on 1st June 1864 or as soon thereafter as practicable, the whole property provided, that no credit shall be allowed beyond 5 per cent. We cannot think this language author. ples.' izes the construction which requires the planter to pay the 5 per cent. tax in advance, and have the values of the tithes refunded from time to time. The money tax is to be paid when ascertained. The tax is to be paid as soon after June 1 as practicable, "when it is ascertained what deduction" s to be made from the 5 per cent, tax for the value of the tithe. The other construction is not 'refunding" but "deduction"-not the advance- immoralize Yankee covalree run away. ment of more than is due, but the payment of a residue. And it would be a most inconvenient and rigorous rule to require men to raise money,

to sell, to be refunded by driblets in the fall. The law would be alike inconvenient to tax pay-Query-Could a planter pay his estimated defi cit (viz: between the 5 per cent tax and the aggregate value of tithes, supposing the latter insufficient.) in advance in the 4 per cent. bonds, or at

might be in 1865? Probably he could. It is an important fact that the tithes will be valued in the new and reduced currency, and since I've been gone!" therefore not go so far as might be anticipated, judging from this year's valuation. Also, that the used the words 'Stonelence Zhonson,' for 'Sthone-4 per cent. bonds do not help the tithe.

2. Is the tax on gold and silver coin, exchange, of contractors, to pay them in a six per cent. cer- &c., to be paid in kind? -i. e., 5 per cent. of the

The language seems studiously to imply this: In other sections the word "value" is employed-in reference to gold and silver coin &c . the word "amount"-"upon the amount of gold 5 per cent -not of its value-it would seem-but of itself. A distinction made in 3d section seems to favor this view-it being impossible to pay 5 per cent. of the actual corpus of money held abroad, the Kentucky and Ohio. tax is levied upon "the value" of such money. The reason seems to support the construction. Why such discrimination between Foreign ex- eler says that General Fremont, in the event of change on the one hand and money held abroad Mr Lincoln's re-nomination, will take the field as on the other-as would tax the latter 20 times as an independent candidate. high as the former? None, evidently. They are both taxed slike, both in the same section and having like relations. The gold or exchange here is to be paid in gold or exchange. The gold abroad is to pay tax in Contederate money here kind. Since the foreign gold itself cannot be You can now exchange 50s, 20s, and 10s, for reached in kind the 3d section of this act seems to have been drawn with a nice and exact reference

to this distinction. Query-Will four per cent. bonds pay these taxes on gold, silver, bullion, exchange, &c No-Not if the foregoing view is correct.

The foregoing reasoning applies to credits, currency, &c -the "amount" of which, and not their value is taxed-these, too, are payable in kind. Portland, Me., some years ago, was returned to the It will be a troublesome matter with some of them, General post office, with the codorsement, "Mis-for they are not properly devisable—still the ar- directed?" There is no such institution in the gument seems decisive.

The following amusing story of the experience taxes attach to the note as if credits were written bacco, bought since January, 1862, value it at the of a German sutler in the yankee army is told by one of our Surgeone, who was left in charge of our 3 Coin and bullion held in this country, Con- wounded at Gettysburg last summer. It seems

> Friend .- "Hallo, Broom, I thought you were down in Dixie, sutlering" Broom - Well, you shist take one drink o' lager beer mit me and I tells you."

They both drink, and Broom continues : "You see de times git dull here about Hagerstown, and I tinks I goes mit the army and sutler. Vell, I zhist takes me mine shpring vagon and mine nagro boy like, and gits me some goots and goes me to Villiamstown. Und dare is de covalree und de infondree und the ardilleree; und the band plays Yonkee Dooles, und Shtar Spongled Bonner, und Hail Golumby; und de shtars und shtripes float mit de tops ov de houses vit de vind -und I tinks wat me dos ish all right. Und den falls me in mit the rear ov de army nnd goes me to Martinstown, and dare sells me mine grackers und mine sardines und mine lager beer, und gets me de creenbacks mit mine pocket, und I tinks me dos is good. Und den falls me in mit de army agin und goes me mit Zheneral Banks to Vinchester. Vell, dare at Vinchester sells me mine sardines and mine grackers, segars, lager beer und

all mine goots, und gits me de creenbacks mit mine pocket; und I tinks me dos is all so goot. Und den gaes me to Mr Taylor, of de Taylor House, und tells him you zhist keep de shpring vagon und de nagro boy like, und I gaes to Bultimore und buys me heap o' new goots-four or five tousand dollar vorth-und comes me back to Vincent. Corporations pay no other meome tax for so you can see him as you comes dis way; and puts chester und gits me one house close by de Taylor, me de nice fly paper on de vall, und puts mine goots in de house, and runs me two shticks mit de door out for trow de calico across to tract de ten-

As the taxes due in 1864 are payable in 4 per Und von day coom von nagro boy und looked in mine vinder und say: "Oh! vot purty goots! Vish I had some dem goots; never mind, Shtonewall Zhackson coom here some des days, den gits me some dem goots!', Und I say, "Vot you know 'bout it? Shtonewall Zhackson not can com here; dey be too many beoples."

Und von day coom von Yankee covalree und shreal me mine goots; und den gaes me to Ginral Barks, und tells him, und he say, "I makes dat Yankee covalree bring back dem goots." Und de next day coom de Yankee covalree und put me mine goots on von counter, and another Yankee covalree shteal mine goots from de other counter. so I have not so much goots as before. Und von day coom von nagro vench und price

me de goots and say, "Dese goots be too highnever mind, Shtonewall Zhackson coom here som dese days, den gits me dese goots for nothing." most important or most perplexing questions con-Und I say, 'Darn the nagro vench-vot you know about it? Shtonewall Zhackson not can coom here: 1. When is the tax on agricultural property to dey be too many beoples.' Und den coom de big bucks mit de ladies und price de goots, and dey make up mit de nose and say, 'Dese goots be too tax is to be paid. By section 1-from the tax on high-never mind; Shtonewall Zhackson coom property employed in agriculture shall be deduc- here some dese days, he git dese goots' Und I ted the value of the tax in kind delivered therefor, say, 'Vot you know 'bout it? Shtonewall Zhackson he not can coom here; dey be too many beo-

And von day shtand me in mine door und looked me shreet up, and sees me von Yankee covalree coom down de shreet, fast as he can coom-in mit one shoe and out mit one shoe, und his hair shtick shtraight out mit de vind. Und I say, 'Helloef mine friend, for vot for you run so fast?' und de Yankee covalree say, 'I no shtop talk me you, Shtonewal Zhackson coom', und den hears me do supported either by nature of the thing or the lan- big gun go loose, and I tinks me die be one skarguage of the law. The law does not contemplate mish in de suburps of de town, und die be von

Und den looks me de shreet up and sees me de sutler vagon coom; und zhust behind de sutler vagon de ardilleree; und de ardilleree run in mit at a time of the year when planters have nothing de sutler vagon, und brake de sutler vagon, und dare lays de grackers, und pins und caliques and lager beer, all in von grond heap in de shtreet, und zhust behind de ardilleree come de infontree; und zhust behind de infontree de covairee; und zhust behind de covalree de gray backs! Mine vader! vos gray-backs! und zhust behind de graybacks coom von Stonefence Zhonson mit von big the close delivery-which, for bacon and cotton, tin horn, und blows, 'Who's been here since I've been gone?' who's been here since I ve been gone?' und me no shtay for tell him 'who's been here

> wall Zackson. The Magistrates of Cumberland county have invited Gov. Vance to address the people at

Payetteville at such time as he way designate.

The old fellow became so much excited that he

The Philadelphia Inquirer says that W R Messick, Morgan's favorite spy, slipped his handcuffs and the vigilance of the guard at Camp Douglas, near Chicago, and made his escape. He is the man who piloted Morgan in his last raid thro

A New York correspondent of the Boston Trav-

An Incident .- A Yankee taken prisoner at Lake City, says a correspondent of the Enquirer, stated that he saw a negro boy, about 18 years of age, refuse to fire, and replied, "I can't shoot thar; my young master is thar; and I played with him all my life, and he has saved me from getting a many whipping I would have got; and I can't shoot thar, for I loves my young master still." He was then told if he did not fire when the word to fire was given again, that he would be shot himself. He still refused to fire on his young master, when a Yankee officer drew a pistol and shot him

A letter addressed to the "Church of God" at Yankee States now.

rency, (except non-interest bearing Confederate street between the surler and a friend of his, which