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INTERNAL REVENUE IN THE SOUTHERN STATES.

The Secretary of the Treasury has issued the following highly important circular relative to the collection of Internal Revenue in the Southern States:

TREASURY DEPARTMENT, June 21, 1865.

Section forty-six of the Internal Revenue Act, approved June 30, 1864, provides that whenever the authority of the United States shall have been re-established in any State where the execution of the laws had previously been impossible, the provisions of the act shall be put in force in such State with such modification of inapplicable regulations in regard to assessment, levy, time and manner of collection, as may be directed by the department, without waiving in any degree the rights of the government in respect to taxes that have heretofore accrued, or assuming to exonerate the tax payer from his legal responsibility for such taxes. The department does not deem it advisable to insist at present upon their payment, so far as they were payable prior to the establishment of collection districts embracing the territory in which the tax payer resides. But assessors in the several collection districts recently established in the States lately in insurrection, are directed to require returns, and to make assessments for the several classes of taxes for the appropriate legal period preceding the first regular day on which a tax becomes due after the establishment of the district; that is to say in the several districts in question the proper tax will be assessed upon the income of the year 1864, inasmuch as the tax for that year is due upon the 30th day of June subsequently to the establishment of the district. All persons found doing any business for which a license is required, will be assessed for the proper license from the first day of the month in which the district is established. Persons engaged in any business for which monthly or quarterly returns are required to be made, will be assessed for the month or quarter for which returns should be made at the first return-day after the establishment of the district, and the same principle will apply to those taxes which are payable at different periods. A manufacturer of tobacco, for instance, in a district established after the 1st, and before the 20th day of May, will be assessed upon his sales for the month of April. When any manufactured articles are found in the hands of a purchaser, and it is shown to the satisfaction of the assessor that the goods were actually sold and passed out of the hands of the manufacturer before the commencement of the period for which he is properly taxable, the articles will not be subject to tax in the hands of such purchaser, unless transported beyond the limits of the States lately in insurrection. The holder of any distilled spirits, manufactured tobacco, or other article which is liable to seizure on account of the absence of inspection marks, may present to the assessor the evidence that the articles in his hands, or under the circumstances which obtain in the particular case, are not subject to tax except as above stated. And if the assessor is satisfied, he will cause the packages to be so marked that they may be identified and sold without liability of seizure. Whenever any collector shall have reason to believe that the holder of any goods on which the tax has not been paid intends to remove the same beyond the limits of the States lately in insurrection, and to evade the payment of the tax, he will seize the goods and take the necessary steps for their condemnation, unless the holder shall give bond, as hereinafter prescribed, for the transportation or exportation of the goods, or shall return the same to the assessor, and pay to the collector the amount of tax that shall be found due. In all cases in which a seizure shall be made under these instructions, the department, on being informed of such seizure, will consider the case, and extend such measure of relief as the facts shall justify. In the States of Virginia, Tennessee and Louisiana, collection districts were some time since established, with such boundaries as to include territory in which it has but recently become possible to enforce the laws of the United States in those districts. The rule laid down above will be so modified as to require the assessment and collection of the first taxes which become due after the establishment of assessment divisions in the particular locality. Whenever assessments are to be made, based upon transactions which may have been carried on in a depreciated currency, it will be proper for the assessor to ascertain the amount of the income, or value, or sales, or receipts, in lawful money of the United States, according to the best information which he can obtain as to the average value of such depreciated currency for the period covered by the assessment. The duties upon cotton and spirits of turpentine,

are, by a special provision of the statute, made payable by the person in whose hands the articles are first found by officers of internal revenue. With reference to those articles, therefore, the rule laid down will not apply; but assessments will be made wherever they are found. Whenever any person holds, as a purchaser, any articles which, under the internal revenue laws, may be transported under bond, and desires to transport the same to any Northern port or place, he may apply to the assessor to have the amount of tax ascertained and determined. The proper examination having been had, the assessor will certify the amount of duties thereon to the Collector, and the Collector will thereupon grant a permit for their removal. After the execution of a bond for their storage in bonded warehouse, such permit and bond being in the form required by the regulations for the establishment of bonded warehouses. On or before the 10th day of each month the Assessor will transmit to the office of Internal Revenue, a statement showing the amount of duties thus certified during the month preceding, and the Collector will, on or before the same date transmit a descriptive schedule of all bonds thus taken by him in the course of the preceding month. When goods arrive in any Northern port under such transportation bond, or under a permit issued by a Collector of Customs under the regulations of May 9, 1865, they will be received into the proper warehouse established under the Internal Revenue laws, in the district into which the goods are brought, and the necessary certificates will be issued for the cancellation of the bond in the same manner as if the goods were transported from another bonded warehouse. Whenever any person who is assessed for a license is found to have paid a license tax to a special agent, appointed under the regulations of the Treasury Department for commercial intercourse with insurrectionary districts, the Collector will issue a license for the year ending May 1, 1866, and will collect only so much as may be due for the time intervening after the expiration of the license issued by the special agent. The amount assessed and thus left uncollected will be abated when the proper claim is presented to the Commissioner of Internal Revenue.

HUGH McCULLOUGH,
Secretary of the Treasury.

SUICIDE OF EDMUND RUFFIN.—The Richmond Republic contains the following:

On Saturday last Mr Edmund Ruffin, a very distinguished agriculturist of Virginia, committed suicide at his residence, near Mattoax depot, on the Richmond and Danville Railroad. He retired to his chamber at an early hour in the morning, and taking a seat in a chair, took a gun, loaded with shot and slugs, and placing the muzzle to his mouth, discharged the piece by pushing the trigger with a stick. The upper portion of his head was entirely blown off. In a diary of his was found a memorandum stating that he could never live under the United States Government, and took death in preference. In the same memorandum he said that he would have committed the deed on the 9th of April (the day General Lee surrendered) but was prevented by the presence of visitors in his house. Mr Ruffin was well known in Virginia by his efforts in behalf of agriculture in the State, and was once editor, we believe of the Southern Planter. He was well known throughout the country during the first of the war from the ardor with which he embraced the Confederate cause, and particularly from the fact that he was the man who fired the first gun at Fort Sumter when General Beauregard bombarded that work in 1861. He was over seventy years of age. A paragraph in the letter left for the perusal of family and friends explained the tragic deed. It reads: "I cannot survive the loss of the liberties of my country."

SOUTH CAROLINA.—Charleston correspondents state that that city has again assumed a business like aspect. The work of rebuilding the portion of the city destroyed during the war was in active progress, and the wholesale merchants were rapidly disposing of their stocks of goods, purchasers from the interior coming in in large numbers. Heavy mortality was prevailing among the negroes in Charleston.

It is said that there are at least one hundred thousand bales of cotton along the line of the railroad between Charleston and Columbia, awaiting the completion of the line to be forwarded to market.

Certain Northern papers complain that the prices accorded to negro labor in Virginia are grossly inadequate. We conclude, therefore, that our higher wages are given there, and we advise our colored neighbors to migrate thither. — Petersburg Express.

IMPORTANT CIRCULAR.

Col. E. Whittlesey, Assistant Commissioner of the Bureau of Refugees, Freedmen and Abandoned Lands for the District of North Carolina, has located his headquarters at Raleigh, N. C. The following circular defines his duties. As it is issued from the bureau of the War Department over which Maj Gen. Howard presides and is approved by the President, it is the final decision of the Government on the subjects which it touches, and effectually repeals all orders from any other source that may conflict with it:

Rules and Regulations for Assistant Commissioners.

WAR DEPARTMENT,

Bureau of Refugees, Freedmen and Abandoned Lands, Washington, May 30, 1865.

Circular No. 5.

I. The headquarters of the Assistant Commissioners will, for the present, be established as follows, viz:

For Virginia,	at Richmond, Va.
North Carolina,	at Raleigh N. C.
South Carolina & Georgia,	at Beaufort, S. C.
Alabama,	at Montgomery, Ala.
Kentucky & Tennessee,	at Nashville, Tenn.
Missouri and Arkansas,	at St. Louis, Mo.
Mississippi,	at Vicksburg, Miss.
Louisiana,	at New Orleans, La.
Florida,	at Jacksonville, Fla.

II. Assistant Commissioners, not already at their posts, will make all haste to establish their headquarters, acquaint themselves with their fields, and do all in their power to quicken and direct the industry of Refugees and Freedmen, that they and their communities may do all that can be done for the season, already so far advanced, to prevent starvation and suffering, and promote good order and prosperity. Their attention is invited to Circular No. 2, from this Bureau, indicative of the objects to be attained.

III. Relief establishments will be discontinued as speedily as the cessation of hostilities and the return of industrial pursuits will permit. Great discrimination will be observed in administering relief, so as to include none that are not absolutely necessitous and destitute.

IV. Every effort will be made to render the people self-supporting. Government supplies will only be temporarily issued to enable destitute persons speedily to support themselves, and exact accounts must be kept with each individual or community, and held as a lien upon their crops. The rations for the destitute will be that already provided in General Orders, No. 30, War Department, series 1864. The Commissioners are especially to remember that their duties are to enforce, with reference to these classes, the laws of the United States.

V. Loyal Refugees, who have been driven from their homes, will, on their return, be protected from abuse, and the calamities of their situation relieved, as far as possible. If destitute, they will be aided with transportation, and food when deemed expedient, while in transitu, returning to their former homes.

VI. Simple good faith, for which we hope on all hands from those concerned in the passing away of Slavery, will especially relieve the Assistant Commissioners in the discharge of the duties toward the Freedmen, as well as promote the general welfare. The Assistant Commissioners will, everywhere, declare and protect their freedom, as set forth in the Proclamations of the President and the laws of Congress.

VII. In all places where there is an interruption of civil law, or in which local Courts, by reason of old codes, in violation of the freedom guaranteed by the Proclamation of the President and the laws of Congress, disregard the negro's right to justice before the laws, in not allowing him to give testimony, the control of all subjects relating to Refugees and Freedmen being committed to this Bureau, the Assistant Commissioners will adjudicate, either themselves or through officers of their appointment, all difficulties arising between negroes themselves, or between negroes and whites or Indians, except those in military service, so far as recognizable by military authority, and not taken cognizance of by the other tribunals, civil or military, of the United States.

VIII. Negroes must be free to choose their own employers, and be paid for their labors. Agreements should be free, bona fide acts, approved by proper officers, and their inviolability enforced on both parties. The old system of overseers, tending to compulsory unpaid labor and acts of cruelty and oppression, is prohibited. The unity of families, and all the rights of the family relation, will be carefully guarded. In places where the local statutes make no provisions for the marriage of persons of color, the Assistant Commissioners are authorized to des-

ignate officers who shall keep a record of marriages, which may be solemnized by any ordained minister of the gospel, who shall make a return of the same, with such items as may be required for registration at places designated by the Assistant Commissioner. Registration already made by United States officers will be carefully preserved.

IX. Assistant Commissioners will instruct their receiving and disbursing officers to make requisitions upon all officers, civil or military, in charge of funds, abandoned lands, &c., within their respective territories, to turn over the same in accordance with the orders of the President. They will direct their medical officers to ascertain the facts and necessities connected with the medical treatment and sanitary condition of Refugees and Freedmen. They will instruct their teachers to collect the facts in reference to the progress of the work of education, and aid it with as few changes as possible to the close of the present season. During the school vacations of the hot months special attention will be given to the provision for the next year.

X. Assistant Commissioners will aid Refugees and Freedmen in securing titles to land according to law. This may be done for them as individuals or by encouraging joint companies.

XI. This Bureau being in the War Department, all rules and regulations, governing officers under accountability for property, apply as set forth in the Revised Regulations of the Army. All other persons in the service of the Bureau are also subject to military jurisdiction.

XII. Assistant Commissioners will require regular and complete reports from their subordinates, and will themselves report quarterly, as directed by law, and correspond frequently with this Bureau, directing to the Commissioner in person.

O. O. HOWARD, Maj. Gen.,
Com. Bureau of Refugees, Freedmen, &c.

The Richmond Whig says that fifteen or twenty years ago the military bands in Richmond were composed exclusively of colored men. Now, and for a number of years past, the bands have been composed exclusively of whites. Colored men were formerly the only musicians at balls and dancing parties. Now, the German is preferred. Some years ago, a white porter in a business house was a rare sight. Now, they are met with as frequently as negro porters. No one thought of employing white servants when the men of the present day were boys; but they are now quite numerous. Since the changed state of affairs in Richmond, this substitution of white for negro service has been progressing rapidly, and is chiefly noticeable in the vehicles running upon the streets. Formerly a white Jehu was seldom seen occupying the driver's seat. Now, one seldom observes a negro hackman.

The white man rooted the Indian out, and the negro will go the same way, unless he is very industrious and behaves himself well.

VIRGINIA.—Virginia presents to the nation a most striking and impressive spectacle of a people honestly, anxiously and cheerfully engaged in the work of reconstruction and State re-organization. By common consent agreeing that by-gones shall be by-gones, all are putting their shoulders to the wheel, and county responds to county from the Valley to the Seaboard, through great primary meetings which everywhere proclaim the intention of our citizens to sustain the laws and Constitution of the United States. Frankly admitting the utter extinction of the Confederacy, they are taking the amnesty oath without the slightest mental reservation, and are honestly determined to faithfully perform its obligations. The proclamation of President Johnson having swept away every vestige of the late State organization, Governor Pierpont is everywhere receiving a support which he well merits, for the admirable manner in which he is discharging the delicate and responsible duties of his office.

Many things have contributed to bring about this happy result. Much of it is due to the striking peculiarities of our people. They fought bravely to the last, and for four years endured the enumerable horrors of war without a murmur of complaint; but when defeated, they at once prepared to perform with honor and integrity all the duties which their changed condition imposed upon them.—Richmond Times.

A school was recently opened near Zanesville, Ohio, where burglary, pocket-picking, tricks in gambling, counterfeiting, &c., were actually taught. Quite a class of young boys had been organized when the existence of the "institution" was at once discovered and terminated.