

MARTYRS OF SOUTHERN FREEDOM.

BY HARRY HALL.

THE GUILFORD DIXIE BOYS.

THOMAS JAMES GANT.

Thomas James was born in the county of Alabama, in this State, on the 14th of May, 1840.

His father, James Gant, was a native of North Carolina, and his mother, Elizabeth Gant, was a native of Virginia.

He was unusually social in his disposition and never let slip an occasion of merriment and enjoyment.

He returned from school only a little while before the bombardment of Fort Sumter, and the fever of volunteering at once seized him.

He received the appointment of fifth sergeant in his company; and the elegant and handsome flag, with which the young ladies of Greensborough honored my company, passed from my hands into his as the color-bearer.

Who forthwith from the glittering staff unfurled The infernal ensign, which full high advanced Shone like a meteor streaming to the wind?

Sergeant Gossett complained of his feet before he left our camp at home; but I did not suppose anything would ail him except tender feet, or corns upon his toes.

He came to me and told me his feet were so swollen, that he would be obliged to be relieved from duty for a few days.

Before that time, he had enjoyed the scenes through which we had passed with a full and overflowing heart.

He said he had a continual hacking cough, occasionally spit blood, and that he suffered acute pain in his lungs.

I told him, if the Surgeon would recommend his discharge, I would prepare his application, and asked him to see the Surgeon.

He was examined; but the Surgeon would not consent to recommend a discharge.

At my instance, to the Surgeon, but returned with a like answer, accompanied with an expressed hope that he would ere long be better.

He was exceedingly unwell and unhappy, for like the gentle and lovely child-angel, Eva, the sands of his life were silently yet rapidly running out.

He took a chill, which was followed by a high fever; and on the effects of that had passed, the measles broke out on him.

He wrote a very affectionate letter to his uncle Clark and aunt Bettie, in which he disclosed his apprehensions, that his constitution was too much wasted and impaired by that deceitful disease.

He was taken sick of the typhoid fever among the very best and, occasionally, when his fever was highest, his reason was completely deranged.

He was very gentle and easily controlled in his bed; but whenever the terrible excitement would be in his system, and with difficulty kept in his bed, for in a few days his fever, in steady frequency, returned so rapidly and so much that he could not get up on the 20th day of August.

He was just fully recovered from his fever, and his spirits were in a healthy and vigorous mood, his spirit passing to the world, at the time that the last rays of summer were fading, and the joyous melody of that gorgeous season was dying into the wail of the mournful autumnal winds.

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From the Richmond Enquirer. Analysis of the Confederate Tax Law. This law passed Congress April 20th, 1863, and continues in force (except in specified cases) to December 31, 1863.

The sections imposing the tax are sections 1, 5, 7, 8, 10, 11, 12. By sec. 1 naval stores, salt wine and spirituous liquors, also tobacco, cotton, wool, flour, sugar, molasses, syrup, rice, and other agricultural products, are taxed.

On these conditions—1st. If not necessary for family use for the rest of the year 1863, and on hand July 1st, 1863, 8d. If the growth or production of the same year preceding 1863.

The tax is 8 per cent. Again: All moneys, bank notes, or other currency on hand or on deposit, and the value of all credits, on which the interest has not been paid, are taxed on the following condition: 1st, if on hand July 1st, 1863, 2d, if not employed in a business whose income is taxed. By sec. 16 funds of hospitals, churches, schools, &c., are exempt.

The tax is 1 per cent. Both the above taxes are assessed July 1st, and payable Oct. 1, 1863. Section 5 provides for taxing business, trades, possessions, &c., as follows:

Table with 3 columns: Business, Specific Tax, Per cent. of Gross sales. Includes Apothecaries, Auctioneers, Bakers, Bankers, etc.

Such are the taxes levied. To ascertain the necessary facts the following provisions are made: Sections 2, 3, 4, 6, provide for the registry of all persons engaged in the business taxed in section 5—viz: Apothecaries, auctioneers, brokers, &c. They must register within sixty days after the passage of this act—viz: by June 20, 1863, or at the time of beginning business; also on 1st day of January, annually.

The registry gives first the name of the person or firm. 2d. The residence. 3d. The place or places of business. 4th. All facts going to show the amount of tax, viz: amount of sales of merchant or number of exhibitions of a circus, &c.

Upon change of business, or upon death or assignment, a new registry is required. Failure to register double the specific tax every thirty days.

Persons taxed on sales make returns quarterly, under oath and pay tax then accrued. Sec. 9. Provides for estimating income. This is done in case of disagreement by arbitration. If the tax payer falls short of a true estimate by one-fifth, he pays one-tenth additional income tax.

Sec. 11. Provides for assessing value of titles. If the tax payer and assessor agree a written statement is made, signed by both, and two copies of this are made—one for tax payer and one for collector. If they disagree the matter is settled by arbitration.

Penalties for not delivering produce are provided in this section, viz: 50 per cent is added to the assessment with the cost of *fi fa*, &c.

A tenant renting land on shares of the crop, settles the title on the landlord, and is protected in so doing. Sec. 15. Provides for the responsibility of trustees agents, &c., in making returns and paying taxes, and indemnifies them in so doing.

Sec. 13. Provides for post quartermasters to collect and receive tithes, and for their use, or sale, or commutation into money. In a word, for the administration of the tithes.

Sec. 14. For the duties of assessors and collectors. Sec. 17. Empowers the Secretary of the Treasury to prescribe rules. Sec. 18. Determines the duration of the act.

THE DUTIES OF TAXPAYERS, TRUSTEES, AGENTS, &c. 1. Every person included among the professions and trades named in section 5, is required, 1st, to register; 2nd, to pay specific tax; 3d, to pay tax on sales to date. This is to be done by June 30th—probably, by July 1, will be deemed in time. See sections 2, 3, 4.

Persons taxed on sales will also make quarterly returns and quarter payments—say July 1, October 1, January 1, April 1. See section 6.

2. Persons who, on 1st July, 1863, hold cotton, tobacco, &c., or other products of years prior to 1863, must estimate their value, and pay the tax on that day—July 1, 1863. See section 1.

3. Persons who, on 1st July, 1863, hold money or currency on hand, or on deposit, or credits on which interest has not been paid, [unless these be employed in some taxed business] must estimate their value, and pay tax July 1, 1863. See section 1.

4. Persons who made profits by speculation in 1862, must estimate and pay tax July 1, 1863. See section 10.

5. Salaried persons must estimate salaries, [not naval or military] and pay tax January 1, 1864. See section 7.

6. The income tax is to be estimated and paid July 1, 1864. See section 3.

7. The planter estimates his title when ready for market. He delivers within two months after estimate, except cotton, tobacco and bacon, deliverable March 1. See section 11.

Sec. 11. Levies the tithe tax. This can be collected in kind and used by the Government, or sold, or the Government can collect its money value as assessed.

From the gross product of land can be reserved, 1st, of sweet potatoes 50 bushels; 2d, of Irish potatoes 50 bushels; 3d, of corn 1000 bushels, or of wheat produced this year 50 bushels, (but both corn and wheat cannot be reserved in above quantity); 4th, of peas or beans 20 bushels, or of both 20 bushels.

Government furnishes sacks for grain, and pays for molasses barrels, but not for cotton bagging or rope, or tobacco boxes.

After above reservations, each farmer or planter pays one-tenth, or 10 per cent. of the products of the present year—wheat, corn, oats, rye, buckwheat, rice, potatoes, (sweet or Irish,) bared hay and fodder, sugar, molasses (made of cane,) cotton, wool and tobacco, peas, beans, ground peas, and by section 12, bacon, at the rate of 80 lbs. of cured bacon for every 100lbs. of pork included in the tithe.

The tithe is to be delivered at a depot, not more than 8 miles from the place of production. Cotton and tobacco to be delivered by March 1st, of next year: other products within two months after assessment, to be made when crop is ready for market.

Sec. 12 Taxes—1st, pork—as seen in above section 11,—viz: 80 pounds of bacon for 100 pounds pork, included in the tithe, i. e. on every 1000 pounds killed. 2d. The value of neat cattle, horses and mules, not used in cultivation, and asses, 1, per cent, payable July 1st. 3d. The value of beaver killed—as seen in section 5—less cost of beef, if purchased—and cost of corn fed to him goes into income.

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as to what credits are included in the exemption, as "employed in a business already taxed." A merchant's notes and accounts, are they exempt? If to be used when collected in carrying on mercantile business, we think them exempt.

By the value of credits we understand principal and interest of solvent credits, and the estimated value of them which the holder believes will not be paid in full.

Does the tax, in section 5, upon trades, gross sales, &c., exempt the paper from the income tax in section 8? Clearly not—both taxes are paid. It is supposed the taxes on sales will be provided for by adding to the price.

In section 5, No. 8—Suppose a distiller of fruits to distill largely for others' use, how will he have to pay under the law? We think he will have to pay according to the whole number of gallons distilled, and should provide for the tax in making terms with his customers.

In section 5, No. 13—Do commission merchants pay 2 1/2 per cent, upon sales of cotton, &c., for planters? No. The tax is on sales of produce consigned by others than the producers—produce refers to agricultural production, says the Secretary of the Treasury.

Are all the trades, profession, and occupations, mentioned in section 5, to be registered? Yes, all. Such register names a business, if no more.

Should a planter, in estimating his income, include the value of the rent of his house and of the hire of house negroes? If the house be in town, he should include rent, but not otherwise. In regard to hire of negroes, he should include, in estimating income, the value of the hire of those not engaged in working the crop, or in other taxed business. If negroes be engaged partly in household, and partly in planting duties, it would seem proper to include the value of the partial hire for household work. With most planters the matter is indifferent, as their income not derived from the crop, even including such hire, would be under \$500, and so not taxed. If a planter has horses, &c., and used partly in the crop and partly as carriage horses or for pleasure, it would seem proper and safe to include in the return of tax, (section 12) a just proportion of their value.

So much upon what the tax law is. Upon its policy, we may perhaps comment in another number. SENTINEL.

Confederate Taxes. The following synopsis of Decisions made by the Secretary of the Treasury is published in the Richmond papers "by authority."

Auctioneers are not liable to pay upon sales made for a dealer who is registered and taxed and at the place of business of such dealer. Auctioneers are required, with this exception, to pay a tax of 2 1/2 per cent, on all sales made.

Assessors may be recommended, but cannot be appointed, by District Collectors, as the power to appoint such is confined to State Collectors.

Bonds Confederate.—The interest on Confederate Bonds is taxable as income under sec. 8, act 24 April, 1863.

Cotton of the growth of any year prior to 1863, in the hands of the manufacturer on the 1st July, 1863, is liable to a tax of 5 per cent. Manufacturers selling their own fabrics by the piece, and other articles, are subject to be taxed as wholesale dealers. Also, to pay tax on their income—and joint stock companies and corporations to pay certain portion of annual earnings set apart as dividend and reserve fund, according to the per centum yielded on the capital stock.

Commission Merchants and others, taxable under sec. 5, act 24 April.—The specific tax is for the year ending 31st Dec, 1863, and the liability to pay the per centum on gross sales or profits accrues from and includes the 24th April, 1863, the date of the act.

Liquors sold by commission merchants for others, pay the same tax as other goods. But regular wholesale or retail dealers are prohibited from selling liquors, under their registration as such, and if they sell liquors, will have to do so under separate registry, paying the tax of five or ten per centum, as the case may be.

Manufacturers of saddles, harness, &c., and dealers in same, selling artillery harness to the Government, decided to be wholesale dealers, and liable to registry as such.

Officers.—Under 39th section of the assessment act, no person is eligible to any of the offices enumerated in the act under the age of forty, unless he comes within one or the other of the two classes of persons named in the latter part of the section. Persons under the age of forty, who have furnished substitutes, and who have not been disabled in the military service or declared unfit for military duty by the proper board, are not eligible. Neither is any other person under the age named eligible, unless he is within one or the other of the exceptions.—Opinion by the Attorney General.

Produce.—The proceeds of the sale of produce consigned by the producer to commission merchants, and sold for account of the producer, are not taxed.

Stocks and money credits sold by auctioneers are liable to a tax of one-fourth of one per centum on gross amount of sales. No tax upon sales of such stocks, &c., when disposed of at private sale.

Sugars impressed in hands of commission merchants, and the price thereof fixed by the manufacturer, is liable to a tax of 2 1/2 per centum on the sales thereof to the Government—on the sales, though under impression, being legal sales to the Government.

Tobacco.—All tobacco, manufactured or unmanufactured, grown prior to 1863, is taxed 8 per centum, by section 1st, tax act. The manufacturer of tobacco is not considered a producer in the contemplation of the law, and commission merchants are liable for the 2 1/2 per cent, tax upon sales of tobacco for the manufacturer.

ADDITIONAL INSTRUCTION To District Collectors and Assessors of War Tax. In cases where the wool collected as a tax in kind, in the hands of the Post Quartermaster, shall be desired for the use of the War Department, the Post Quartermaster shall notify the District Collector thereof,

and shall retain the same, subject to the order of the War Department, and shall pay the District Collector for the same at the value thereof as settled by the previous estimate.

For the Patriot. THE HERO'S LAST DREAM. The pale moon looked down, where the hero lay dying.

Through the thin, shadowed clouds that were lingering by: She alone save the wind o'er the dreary plain sighing.

Could hear the last prayer, or could see the brave die. The conflict was past, and the victory was ended, And his fond dreams of glory had vanished away.

His brow was all pale and with gore his locks blended, On the battle-field drear where his wounded form lay.

The thought of his home—of the scenes of his childhood, Far down in the vale where the bright waters flow— Of the blissful hours spent in the deep-tangled wild-wood.

Ere his young heart was fired with ambition's glow, The thought of a voice—of a soft, flowing cadence, And "Mother," the name from his quivering lips fell, As in fancy he gazed on her tear-drops at parting, Or felt her last kiss as she breathed a farewell.

The thought of a bower, with the green woodbine clinging, A type of the love which his young heart had won, Of the dark woodland path with its cheerful strains ringing, And a soft voice combined with the lute's melting tone.

But will playfully trace those fairy-like fingers, Nor that voice shall he hear, though its music still lingers, And greets his lone ear on a far distant shore.

The victory was won, but his life blood was ebbing, A crimson stream flow'd o'er the once flow'ry plain; But his spirit once more the bright haunts seem'd treading, The homestead his dim eyes could see ne'er again.

The conflict was over—but life's taper was waning, And Death's turbid waters beat loud on his ear, In the first flush of manhood life's young fount was draining, Alone, all alone, with no kindred form near.

Night's shadows were gone, and the clear rosy morning, Stood o'er the battle-field, crimson with gore, When many a heart warm'd with glory's bright drawing, Was cold in the bosom to throb never more.

The young hero lay—but the war never was gleaming, Upon the rude spot where his pallid cheek laid, But no more was that heart of Fauc's proud laurels dreaming, For his dark eye was glazed, and the hero was dead!

REKIDVILLE, N. C. LOU. M. M.

GEOGRAPHICAL.—Harrisburg, the capital of Pennsylvania, is situated almost due north of Washington, about one hundred miles distant on an air line. The Potomac river, from Williamsport to Washington, courses in a southeasterly direction, and the Susquehanna, from Harrisburg to its mouth, runs nearly parallel with the course of the Potomac, so that the distance from Washington to Havre de Grace, where the Susquehanna empties into the Chesapeake, is about the same as that from Williamsport to Harrisburg. On the latter line Gen. Jenkins' cavalry have been operating. By forming a diamond, in accordance with the above outlines, a general idea of the geography of the present "seat of war" may be obtained, without the use of a map. The top of the diamond indicates the position of Harrisburg, the east point Havre de Grace, the bottom Washington, the west point Williamsport.

The line from Harrisburg to Havre de Grace represents the Susquehanna, from Havre de Grace to Washington, the railroad line from Washington through Baltimore—the latter about midway. The line from Williamsport to Washington represents the Potomac, and the remaining lines, the route pursued by Gen. Jenkins, with this difference, that a curved line, projecting outwards, would give a more accurate indication of the route.

The Cumberland Valley railroad which forms the direct railway connection between Chambersburg and Harrisburg is fifty-two miles in length. The distance from Chambersburg are as follows: To Scotland 5 miles, to Shippensburg 11 miles, Oakville 15, Newville 22, Altoport 27, Carlisle 34, Kingston 41, Mechanicsburg 44, Bridgeport 51, Harrisburg 52.

Gettysburg is about twenty-five miles east of Chambersburg, in Adams county. There is railroad connection between Hagerstown, Md., to Chambersburg. Hagerstown is about eight miles northeast of Williamsport.

Connellsville and Uniontown are in the southwestern part of Pennsylvania, in the direction of Pittsburg. General Imboden is, or has been, operating over there. Uniontown is more than a hundred miles from Williamsport, in a direct line.

A FOREIGNER'S OPINION OF SOUTHERN LADIES.—"The more I see of the Southern ladies," writes a Charleston correspondent of the Times, "and the more I hear of their actions, the more I wonder at their heroism and self-sacrifice. Words, indeed, cannot express my admiration for them. The war could not have gone on without them. The women of all classes have sent, without a murmur, their husbands, sons and those they hold most dear, to the wars; and in the absence of the men they have tilled the field, made clothes for the troops, and nursed the sick. When I contrast the firmness of purpose and spirit of self-sacrifice which is prevalent in the North, I have no doubt of the issue of the struggle."

MATHUSELAU.—It is written in a quaint old Jewish manuscript now in the British Museum, that the oldest man did not live as he might have done. The writer says that if he would rise up and build him a house, his life should be prolonged five hundred years. But he replied that it was scarcely worth while to build a house for so short a period, and so he died before he was a thousand years old.

A humorous dialogue between a clergyman and his fellow traveller: G.—I've lost my portmanteau. T.—I pity your grief. G.—All my sermons are in it. T.—I pity the thief.

CHOLERA IN HOGS—REMEDY.—The following we are assured is a certain remedy: Take a half or three quarters of a pound of Bluestone and dissolve it in ten gallons of water. Soak shelled corn in this solution from fifteen to twenty-four hours, and feed with the corn twice a day—say a pint to each hog. We are indebted to Mr. W. L. Dargay of this county for the foregoing. After losing forty hogs with cholera, and trying every other remedy he could hear of, in vain, he found that the above arrested the disease immediately. He has not lost a hog since using it. All his neighbors have also tried it with equal success. Let our exchanges pass it along.

[Macon Telegraph.]

"Vanity Fair" says at the present moment in fact, there are but two obstructions to the free navigation of the Mississippi river. One of these is the Confederate army, the other is the Federal.

SOME QUESTIONS UPON THE LAW. In section 1 the "moneys and currency" employed in taxed business, exempt, as well as "credit" employed? Yes—the exemption applies to both.

A second question arises, as to whether this tax on moneys, credits, &c., is limited to the year 1863? We think it is so limited.

A third and very important question is