

North Carolina Argus.

THE FLOWERS COLLECTION

VOL. IX—NO. 41

WADESBOROUGH, N. C., THURSDAY, OCTOBER 3, 1867.

WHOLE NO. 456.

THE NORTH CAROLINA ARGUS,
PUBLISHED EVERY THURSDAY,
BY FRANK DARLEY.

TERMS OF SUBSCRIPTION.

ESTABLISHED IN ADVANCE.
Single copy, one year, \$1.00
" six months, 7.00
" three months, 4.00
No name entered upon the subscription book without pre-payment, and subscribers' names will be erased the day their subscription expires.

RATES OF ADVERTISING.

One line, ten lines, or more, a square. Single advertisement, less than ten lines, rated as follows:
1 to 5 sqs., from one to six insertions, \$1.00 per square first insertion, and 50c. per square each subsequent insertion.
1 to 5 sqs., over six and not more than nine insertions, 50c. per square each insertion.
1 to 5 sqs., over nine and not more than thirteen insertions, 40c. per square each insertion.
Legal Notices, Obituaries, Announcements of Candidates for any office, Destinations, &c., at the above rates.
Notices of Marriages and Deaths free.

Quarterly, Half Yearly and Yearly Rates.	Per Sq.	4sq.
Quarter column, 3 months	\$30.00	45c.
" " " 6 "	45.00	65c.
" " " 12 "	60.00	85c.
Half column, 3 months	45.00	65c.
" " " 6 "	60.00	85c.
" " " 12 "	75.00	1.00
Whole column, 3 months	60.00	85c.
" " " 6 "	80.00	1.10
" " " 12 "	105.00	1.35

Pay for transient advertising, when the number of insertions are limited, due when handed in for publication; and for quarterly, half yearly or yearly advertisements any time after first insertion.
Advertisements more than five and less than ten square, and more than ten and less than a column, at the rates per square in this column, for each insertion; for the time they may be ordered or may run, between the quarter and half year, and the half year and year.

Cotton Tax Regulations.

The following are the new cotton tax regulations recently issued by the Commissioner of Revenue:

WASHINGTON, Sept. 21.

Tax on cotton produced in the United States. 2 1/2 cents per pound. Cotton properly assessed and returned prior to September 1st subject to 3 cents per pound. Cotton removed under bond prior to September 1st taxed 3 cents. Tax is a lien on cotton till the tax is paid. Class A—cotton on which tax is paid—Class B—cotton removed from district of production, tax unpaid. Class C—cotton removed from point to point in the district where produced before payment of tax. Cotton must be described by these designations in bills of lading, way bills, manifests and permits.

Each assessor is required to keep an account with each cotton producer in his district. Assessors at receiving points shall keep account with each receiver. An assessor or an assistant assessor and collector or assistant collector is required at places where cotton is weighed and marked.

The use of metallic tags, for marking cotton, will hereafter be required in all cases. Tags will be furnished assessors by the Department. On each tag will be stamped a letter, a number, in figures, and "U. S. Internal Revenue." These tags will be put up in packages of fifty, numbered in consecutive order, and assessors must be very particular to use them in regular order, as from one to fifty, fifty to one hundred, &c., as the case may be, on each lot of cotton weighed and marked.

The owner can have his cotton weighed and marked at any point in the district by paying travelling expenses of officers. Disagreements may be referred to the Commissioner, but the officer must not delay in proceeding to weigh cotton on account of disagreement regarding expenses. The owner may dispense with the official weigher by providing all manual labor; but in all cases the assessor or assistant assessor must see the cotton weighed and marked. This process does not require the instant payment of tax. Cotton can be held within the district without payment of tax, unless sold for consumption within the district. Withdrawal for transportation under bills of lading or upon payment can be made at any time.

The Secretary appoints weighers. Applications and recommendations should come through the assessors of their respective districts, and be addressed to the Commissioner of Internal Revenue. Weighers must take oath prescribed by Congress, July 23, 1862.

Each bale shall be marked gross weight, with ink or paint, in large letters. A metallic tag, hereafter described, shall be fixed to each bale by the assessor or assistant assessor. The weigher must make daily returns to the assessors.

Fees for weighing, twenty-five cents per bale, weigher furnishing metallic tags. The owner pays the fee.

Assessors must see that tags are used and inserted at the time of weighing and marking, except in cases hereinafter mentioned. The letter and number on each tag must be accurately entered in the record kept by assessor, and in account kept by him with each owner, holder or producer of cotton; and permits, when issued by the assessor or collector, for removal of cotton, must clearly specify the letter and number of each bale, so that there need be no trouble in identification. When the numbers are consecutive, it will suffice to enter both on the record and permit the first and last number—thus, for a lot of fifty bales, the entry may be: "Letter A, Nos. 101 to 150."

Collectors, whenever tax is paid on cotton pro-

duces, must see that each bale is weighed, and marked with ink or paint in large letters, the words "Gross Weight" and "Net Weight" being clearly marked.

Under section four of the act of July, 1866, cotton may be removed from the district in which it was produced to other districts without prepayment of tax under bond or other security to be prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury.

It having been found by experience that furnishing of increased facilities for removal of cotton without prepayment of tax is consistent with increased security to the treasury, it is determined to substitute shipments to revenue officers under bills of lading or bonds, heretofore required, as a means of removing cotton from the district of production to another district without prepayment of tax, will hereafter be required to obtain a bill of lading in duplicate signed by a well known, regularly established and responsible transportation company, consigning cotton to the collector of the district of destination for delivery to the factor or agent of the owner after payment of tax. The transportation company signing such bills of lading will be required to furnish the assessor of the district to which is the receiving port or point of destination, immediately after arrival, a copy of their manifest or way bill, so far as it relates to any cotton transported by them, and stating therein whether cotton is classed A, B or C, as heretofore required.

Each assessor will keep an account of all cotton entered upon the copies of manifests and way bills so furnished to him.

Should any transportation company refuse or neglect to furnish the assessor with a copy of the manifest or way bill as above required, the assessor will immediately notify all assessors on the line of such transportation company of such neglect or refusal, and thereafter no permit for the transportation of cotton by such company will be granted by any assessor without permission to do so being obtained from the Commissioner of Internal Revenue.

Before cotton is shipped, the owner or holder will apply to the assessor or nearest assistant assessor of the district in which the cotton was produced, for a permit to remove. This application must describe the cotton by the marks placed upon bales, and give the weight of each, and must also state by what route and mode of conveyance it is proposed to transport, and the name of the transportation company, with the name of the collector to whom it is to be consigned, and of the factor or agent to whom it is to be delivered on payment of the tax.

Weight will be ascertained by deducting four per centum for tare from gross weight.

One copy of this certificate must be transmitted to the collector of the district and another copy must be delivered to the assessor. If, however, the assessor or assistant assessor is satisfied from the location of the cotton or the distance of the cotton gin or place of shipment from his own residence, or that of the designated weigher or marker, that weighing and marking cannot be done without great inconvenience or extra expense, said officer may take the weight as certified by the owner of the cotton gin or by the freight agent at the place of shipment and will deliver to applicant, with permit, a number of metallic tags equal to the number of bales named in the permit, which must be carried with the cotton and delivered by the transportation company at the place of destination, as hereinafter directed. If the transportation company named in the application is known to the assessor or assistant assessor to be responsible he will grant a permit.

It will be the duty of the consignee of the cotton to obtain duplicate bills of lading, and hand or send them forthwith to the assessor who issued the permit, and said assessor will keep one copy and immediately mail the other copy to the collector of the district to whom the cotton is consigned. Should the consignee fail within a reasonable time to furnish the assessor with duplicate bills of lading as required, the assessor will immediately ascertain the cause of failure, and if he shall find that the cotton has left the district, he may immediately assess the tax thereon, and unless satisfactory and proper explanation of failure be given, he will thereupon issue no other permits to the person so in default.

Upon arrival of cotton at place of destination the transportation company must deliver it, together with the permit to the assessor, to the collector of Internal Revenue to whom the cotton is consigned, and at the same time the company must deliver to the assessor of the receiving district accompanying metallic tags, if any are sent unattached to bales, together with a copy of their manifest or way bills, so far as the same relate to cotton, an account of which must be kept by the said assessor, as hereinafter directed.

Section four of the act of July, 1866, requires that cotton removed without prepayment of tax shall be delivered to the Collector of Internal Revenue forthwith upon its arrival at its point of destination, and shall remain subject to his control until the taxes thereon, and any necessary charges of custody thereof, shall have been paid, which payment must be made within ninety days from date of permit granted by the assessor for the removal of the cotton. Under this provision of the law, the collector, immediately upon delivery of the cotton to him by the transportation company, will dispose of the cotton and the accompanying permit to the assessor in the following manner, viz: If the cotton was not officially weighed and tagged, the shipping district collector will have it weighed by the officer appointed for that purpose, whose duty it will be to affix accompanying tags, to be delivered to him by the assessor, and to mark on each bale the gross weight, as hereinafter directed. In such case the weigher will make duplicate certificates of weights. The weigher will deliver one copy of this certificate to his collector, and the other to the assessor of the same district, and will be required to pay to said assessor the sum of five

cents for each metallic tag delivered to him for the purpose of marking bales so weighed, which sum the assessor will dispose of as elsewhere directed.

Whether the cotton was weighed and tagged in the shipping or in the receiving district, the collector will require the tax to be paid before he allows the cotton to go out of his possession and custody. If the tax is paid immediately, the collector will on the same day deliver or forward to his assessor the accompanying permit of the assessor by whom the removal was permitted after endorsing thereon certificate of payment of tax. In case the tax is not paid immediately, and the cotton is held and stored by the collector as hereinafter directed, he will deliver to his assessor the accompanying permit as above directed, but changing the certificate so as to read as follows:

I hereby certify that the tax on the within described cotton, amounting to ——— dollars, not having been paid, I have stored the cotton, and now hold the warehouse receipt of ——— for the same.

The assessor, on receiving said permit, with endorsement of the collector, will make proper entries on his account of cotton received, and will then transmit the permit to the collector of the district in which it was issued. When the collector is obliged to retain custody of the cotton consigned to him on account of failure to pay the tax immediately on its arrival, he shall cause the same to be stored in some suitable warehouse, the owner of which shall have given adequate security for the safe custody of such cotton, and shall take a warehouse receipt from such proprietor. Charge for storage must not exceed the usual rates.

The collector will in no case permit the owner of cotton, his agent or factor to have actual possession of the same until the tax shall have been fully paid. If the tax is paid before the expiration of ninety days from date of the assessor's permit the amount will be reported. If the tax is not paid before the expiration of ninety days from date of the assessor's permit the assessor will at once certify the tax to the collector for collection, and if necessary the collector will enforce collection by distress and sale of the cotton. In such case the assessor will enter the tax on his next monthly list and both he and the collector will enter the proper credit in the bonded account, under the heading of "collected by distress and sale of cotton."

Whenever the tax is paid on cotton shipped under bills of lading, the collector receiving it will deliver to the proper person his certificate of payment and permit for removal. The following words must be printed or written in red ink across the face of the permit, viz: "This permit authorizes the transportation of such bales of cotton only as bear metallic tags, lettered and numbered as herein described." In case it should be desired to export part of said cotton and ship part to another part in the United States, the collector may give separate certificates and permits to cover each lot. In such case the permit covering the lot to be exported, must be delivered to and taken up by the collector of customs at the port of exportation, who, after cancelling the same, will transmit it to the assessor of the district in which it was issued.

The permit covering the quantity to be shipped to a part in the United States must be delivered to the collector of the district in which such port is situated before the "loading, discharging or delivery of such cotton at the place" of destination can be permitted, and said collector will, after cancelling it, transmit said permit to the assessor of the district in which it was issued. Substantially the same course will be taken with cotton removed from the district of production after the payment of the tax, under a single permit of the collector of said district, to a place or port in another district where it may be desired to divide and ship it in separate lots, either to foreign or domestic parts. In cases of this kind the original permit must be presented to and taken up by the collector of internal revenue for the district in which the port of transportation is situated, and he may issue new permits covering separate lots, which must be taken up by the collector of customs or collector of internal revenue, as the case may be, as above directed, cancelled and returned to the assessor of the district in which the said permits were issued. The original permit above named must likewise be cancelled and returned by the collector who takes it up to the assessor of the district in which it was assessed.

The following words must be printed or written in red ink across the face of the permit, viz: "This permit authorizes the transportation of such bales of cotton only as bear metallic tags, lettered and numbered as herein described." Any person who violates these provisions, or who conveys or attempts to convey from any State in which cotton is produced, to any part or place in the United States any cotton upon which the tax has not been paid, is liable to a penalty of one hundred dollars for each bale of cotton so conveyed or transported, or to imprisonment for not more than one year, or both; conveyance or transportation are liable to seizure and forfeiture, by proceedings in any court of the United States having competent jurisdiction; and all cotton so shipped or attempted to be shipped or transported, without payment of tax or execution of transportation bonds, may be forfeited to the United States.

Assessors and collectors are strictly enjoined to rigidly enforce the provisions of this section.

Captain Thomas Schaff, who recently shot and killed Frederick B. Sheppard, of Mobile, at Mount Vernon Arsenal, and who before the discharge of Sheppard was tried for "conduct unbecoming an officer," will probably be tried for murder by a civil court, now that Sheppard has died from the effect of the shot. If the civil authorities fail to act a court martial will be ordered.

Corn is selling for twenty-five cents a bushel in Northern Georgia.

Hon. Ben. Hill and Gen. Grant.

Hon. B. H. Hill, of Georgia, who has become quite prominent on account of the vigor with which he opposes the Reconstruction acts, is now engaged in writing a series of letters addressed to General Grant, in reply to the letter of General Pope, on the political situation in his district. The Augusta Chronicle and Sentinel, of a recent date, publishes the first one of Mr. Hill's letters, and as it contains truths which cannot be ignored by an unprejudiced mind, we present several extracts for the consideration of our readers:

First, then, let us ascertain distinctly and classify carefully the men in the South who accept these Military bills, or profess to accept them, and learn from them why they accept them. These are they:

1. Office holders.—The most active of these are Federal office holders, and the most active again, of these, are those who came or were sent from the North to States. Among these, it is a pleasure to say, there are some gentlemen forming exceptions to the rule; but nearly all of these exceptions are opposed to the Military bills. Some few among them I know to be gentlemen, and who accept the bills, but the great body of these officers seem only intent upon making themselves and the Government odious to our people. The civil officers of the States may be described as quiescent rather than acquiescent. A few accept what they are ordered not to reject.

2. Adventurers.—By these I mean persons who never act with any consistency of principles, nor from any settled convictions of right, nor in any spirit of devotion to the public good. They are bred by all revolutions, and, in their turn, breed the chief horrors of all revolutions. They gather on States in trouble like flies in the room of the sick. They are always on the strong side, Generals. They composed the unprincipled portion of the secession party. These are they who committed the frauds; deceived the people; stirred the passions of the masses; who went into secret societies with an Indian name, and pledged themselves to force the State out if the people did not vote it out. These are they who led "the people into their present desperate condition, and who seek to plunge them still deeper into misfortune."

3. Traidors.—We have among us some good meaning men. They want peace. So, Heaven knows, do all of us! Peace! It is a sweet word! Some of our people so long for peace that they will run after any one who cries peace, like hungry sheep after the man who shakes a bundle of faggots, never thinking, poor creatures, they are being led to a shearing house or a slaughter pen. So, some are alarmed with the idea of confiscation and further disfranchisement. "We must take the best we can get," they say. "It is no use to talk about the Constitution. The Radicals are too mean to regard that—they don't care for their oaths. They don't care for the Union. They don't mind Johnson. They say if we don't take these Military bills they will put on us something worse, and they are mean enough to do it, and the Northern people don't seem to care. They'll take our lands and everything else. We had better go with them to keep them from ruining us. Such are the arguments we hear every day in favor of the Military bills!"

4. Policy men.—These are of various kinds. Some say it is policy to give suffrage to the negroes because the Southern whites can control their votes and disappoint the Radicals. Some say we can seem to go with the Radicals until we get in the Union and then we can do as we please. Others say by accepting the Military bills we can get control of the Convention with the right kind of men, and for a Constitution to suit us, or, if we must form one to suit the Radicals we can afterwards change it again. All these policy men feel insulted if you call them Radicals. They excitedly swear they are not Radicals; they are only going to trick the Radicals. They are going to beat the Radicals as their own game of deception. They also insist that the Constitution "is a ghost"—the Government is gone—that the Radical party is the only existing government, and we can do more to destroy it by feeding it than by fighting it.

They frequently whisper, in confidence, "these military men, from Grant down, know nothing about law or Constitution. As for Pope every body knows he is a fool, and it is no trouble at all to manage him. And as for the Radical party they care nothing for the negro. All they want is to elect their President in 1868 and hold the offices. Let us help them to do that, and they will remove all our disabilities and let us fix our State governments just as we please."

But suppose every white man in the South were to accept and should vote, with such evil intentions and purposes, for the Military bills, what good results could follow? I tell you, frankly, I do not know a respectable white man in the whole South, who approves the Military bills as constitutional, or right, or just, or desirable. Not one! I do not believe Gen. Pope knows of one. I do not believe there is a single one who will, even for the removal of his disabilities, put himself on record as supporting or defending these bills as, in his opinion, constitutional or righteous. We all know that very many of those who accept the bills openly declare them unconstitutional, unjust and oppressive. The uncautious accept—the candid reject—none approve—and all despise!

I think, as Gen. Pope says, that three-fourths of the negro vote will be "for the Convention" and to carry out the Military bills. They do not know what the Constitution is, or what they are voting for. But they are taught by emissaries and low office seekers that the Radicals are their only friends, and they must give such votes to keep their friends in power. They are also taught that every white man who votes against a Convention is their enemy. The negroes alone in the South approve these Military bills, and they approve from false teachings, and in a spirit of hatred to the white race. Is any man North or South, so stupid as not to see to what this will

lead? Can even force prevent a war of races under such a government? Will the Northern people press this fate upon us? Will they long or sustain a party which tramples thus upon every principle of freedom, every sentiment of right and every guarantee of peace to perpetuate its own criminal existence? Will you, General, be the leader of that party? Will you be the nourishing breeder of hatred between the two races, the willing instrument of oppression upon a people who laid down their arms to you, on your assurance of protection so long as they obeyed "the laws of the State in which they lived?" Will you be the grand executioner of liberty for the continent? For I tell you no nation which forces despotism upon ten millions of people can itself remain free. Despotism for all is despotism for none, in as just a truth and as inevitable as destiny. In the Constitution is liberty for all and forever. Out of the Constitution is bloody anarchy and final despotism without hope. You won no victory in the war if you lose the Constitution now. Americans, from ocean to ocean, and from the icebergs to the orange groves, will remember, with sorrow and weeping, the scenes at Appomattox Court House, if you forget the Constitution now. You led no armies for the Union if you enforce these Military bills for the Radicals. The Constitution or the Radical party must perish. Fame invites you to live with the first, and infamy warns you to lead the last.

Who saves his country, saves himself and all things, and all things saved do bless him. Who lets his country die, dies himself ignobly, and all things dying curse him!

Cotton Supply.

We referred last week to the low price at which cotton is ruling, and its tendency to fall still lower. The following from the report of the Cotton Supply Association, at Manchester, England, will explain the cause:

To develop as much as possible, and by every means, the cotton growing capabilities of other countries than America, was the great purpose contemplated by the Association when it began its labors; and the events which had since intervened had only tended to demonstrate the wisdom and importance of its object. That object had been steadily pursued; difficulties had been surmounted; the sources of supply had been multiplied, and were now so numerous that, if retained and made still more prolific, the loss of any one of them, however valuable, would be of comparatively little consequence. To retain them, and to render them more and more productive, was the special aim of the Association, and to this end the efforts of the committee had, during the past year, been directed. Believing that the Southern States of America, in their altered condition, would not furnish cotton so abundantly as before the war, the committee made their first business to encourage renewed exertions to extend and improve the cultivation in other countries. An address, prepared with this object, was translated into the different languages where cotton is grown, and widely distributed; and the committee had learned, with much satisfaction, that fresh exertions had been made in Turkey, India, the Brazils, and elsewhere, accompanied with the more extensive use of American seed. The result had been the growth of a better quality, and cotton from Smyrna and other districts had realized in Liverpool nearly as high a price as the produce of the United States.

The recent visit of his Imperial Majesty the Sultan and the Viceroy of Egypt to this country, afforded the committee the opportunity of bringing under the notice of these two potentates and their ministers the great importance of continuing their exertions to extend and improve the cultivation of cotton, and the measures which it is believed would promote the object desired.

The State Elections.

The following are the State elections to be held this year:

Ohio—October 8—Governor, Lieutenant Governor, Treasurer of State, Auditor, Comptroller of the Treasury, Attorney General, Judges, Members of Board of Public Works, Members of Legislature, and suffrage amendment to the Constitution.

Pennsylvania—October 8—Judge of the Supreme Court and Members of the Legislature.

Iowa—October 8—Governor, Lieutenant Governor, Secretary of State, Auditor, Treasurer, Superintendent of Public Institutions, Judges, and Members of Legislature.

New York—November 5—Secretary of State, Comptroller, Treasurer, Attorney General, State Engineer and Surveyor, Canal Commissioner, Inspector of State Prisons, Judges and Members of Legislature.

Wisconsin—November 5—Governor, Lieutenant Governor, Secretary of State, Treasurer, Comptroller, Attorney General, Inspector of Prisons, Members of Legislature, and Amendment to Constitution.

Massachusetts—November 5—Governor, Lieutenant Governor, Secretary of State, Treasurer, Attorney General, Councilors, and Members of General Court.

Minnesota—November 5—Governor, Lieutenant Governor, Secretary of State, Auditor, Treasurer, Attorney General, and Members of Legislature.

New Jersey—November 5—Members of Legislature.

Kansas—November 6—Members of the Legislature, and amendment to Constitution.

The President has issued a pardon to Samuel R. Mallory, of Florida, late Secretary of the Navy of the Southern Confederacy. It will be recalled that Mr. Mallory was the only member of Mr. Davis' Cabinet who surrendered, and elected to throw himself upon the mercy of the United States Government.

A special correspondent to the New York Herald says that the Union Leagues in Virginia are being abandoned.