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C. H. Perry

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TERMS OF SUBSCRIPTION.

TWO DOLLARS A YEAR, OR ONE DOLLAR FOR SIX MONTHS. The rate for clubs are the same, and no diminution from these rates will be made.

RATES OF ADVERTISING.

ONE DOLLAR A SQUARE (of fourteen lines or less) for the first, and 50 CENTS for every additional insertion. Regular advertisements charged according to contract.

Synopsis of the Military Bill.

The first section provides that all white men, residents of the Confederate States between the ages of 17 and 50 shall be in the military service for the war.

The second section provides that all between 18 and 45, now in service, shall be continued during the war in the same regiments, battalions, and companies to which they belong at the passage of this act, with the organization, officers, &c., provided that companies from one State or organized against their consent, expressed at the time, with regrets, &c., from another State, shall have the privilege of being transferred to the same arm in a regiment from their own State, and men can be transferred to a company from their own State.

Sec. 3 provides that at the expiration of six months from April 1, 1864, a bounty of one hundred dollars in six per cent. government bonds shall be issued to every non-commissioned officer and private who is then in service, or to persons entitled to arrears of pay, if dead; no one who has been absent without leave within the six months shall receive the bounty.

Sec. 4 provides that no person shall be relieved from the operations of this act, heretofore discharged for disability, nor shall those who furnished substitutes be exempted, where no disability now exists; but exempt religious persons who have paid an exemption tax.

Sec. 5 provides for the enrolling of all white male residents of the Confederate States between 17 and 18, and 45 and 50, at such time and under such regulations as the President may prescribe; time allowed east of the Mississippi 30, and west 60 days; any person failing to enroll without good excuse, shall be placed in the field for the war as if he were between 18 and 45. Persons named in this section shall constitute a reserve for State defence, and detail duty, and not required to perform service out of the State in which they reside.

Sec. 6 gives permission to all persons mentioned in the 5th section to volunteer as minute men, for service in their own State, within thirty days east and sixty days west of the Mississippi, and when in actual service to receive same pay as the army in the field.

Sec. 7 provides that any person who shall fail to attend at the place of rendezvous appointed by the President, and not excused by him, shall be liable to be placed in the field service for the war.

Sec. 8 declares that hereafter all positions as clerks, guards, agents, employees or laborers on Provost, Hospital or Ordnance duty or in the Quartermaster or Commissary Departments, and all similar duties, shall be filled by such persons between the ages of 18 and 45 as may be declared by a board of examining surgeons to be unfit for active field service, and when these are exhausted, then from those between 17 and 18 and 18 and 50. Provided, that the President may detail artisans, mechanics, or persons of scientific skill to perform indispensable duties in the bureau herein named.

Sec. 9 provides that any officer in these bureaus who shall employ or retain any person in violation of the 8th section shall be cashiered, upon conviction by court-martial, and makes it the duty of his Department or District Commander, upon the oath of any credible persons that any such officer has violated this provision, immediately to suspend such officer, and have him tried; failing to do which he (the District or Department Commander) shall be dismissed the service.

Sec. 10 provides that no person shall be exempted except the following: ministers, superintendents and physicians of deaf, dumb and blind or insane asylums; one editor to each newspaper, and such employees as he may swear to be indispensable; the Confederate and State public printers, and the journeymen printers necessary to perform the public printing; one apothecary to each drug-store, who was and has been continually doing business as such since Oct. 10, 1862; physicians over 30 years of age of seven years' practice, not including dentists; presidents and teachers of colleges, academies and schools, who have not less than 20 pupils; superintendents of public hospitals established by law, and such physicians and nurses as may be indispensable for their office management.

One agriculturalist on each farm where there is no white male adult nor liable to duty employing fifteen able-bodied slaves between 16 and 50 years of age upon the following conditions:

The party exempted shall give bond to deliver to the Government in the next twelve months 100 pounds of bacon, or its equivalent in salt pork, at Government election, and 100 pounds of nett beef for each such able-bodied slave employed on said farm, at commissioner's rates.

In certain cases, this may be commuted in grain or other provisions.

The person shall further bind himself to sell all surplus provisions now on hand, or which he may raise, to the Government, or the families of soldiers, at commissioner's rates, the person to be allowed a credit of twenty five per cent. on any amount he may deliver in three months from the passage of this act: Provided that no enrollment since February 1st, 1864, shall deprive the person enrolled from the benefit of this exemption.

In addition to the above, the Secretary of War is authorized to make such details as the public security requires.

The officers and employees of railroad companies engaged in military transportation, no beyond one for each mile used in such transportation, and under certain restrictions. Also, exempts mail contractors and carriers.

The 11th section authorizes the President to detail either from between 45 and 50 or from the army in the field when necessity requires it, and may, when he thinks proper, revoke such details. Provided, that he shall not exempt or detail any contractor for furnishing supplies, &c., by reason of such contract, except the head of a department shall certify that such exemption is indispensable; the exemption to cease if the contractor fails to comply with his contract.

The 12th section declares that the board of surgeons shall not be appointed from the company or district in which they are required to make examinations.

Synopsis of the Tax Bill.

The Tax Bill levies, in addition to the taxes levied by the act of April 24th, 1863, as follows:

Sec. 1. Upon the value of real, personal and mixed property, of every kind and description, except the exemptions hereafter to be named, five per cent; the tax levied on property employed in agriculture to be credited by the value of the tax in kind.

On gold and silver wares, plates, jewels and watches, ten per cent.

The tax to be levied on the value of property in 1860, except in the case of land, slaves, cotton and tobacco, purchased since January 1st, 1862, upon which the tax shall be levied on the price paid.

Sec. 2. A tax of five per cent. on the value of all shares in joint stock companies of any kind, whether incorporated or not. The shares to be valued at their market value at the time of assessment.

Sec. 3. Upon the market value of gold and silver coin or million, five per cent; also the same upon moneys held abroad, or all bills of exchange drawn therefor.

A tax of five per cent. on all gold and silver credits, and on all bank bills and papers used as currency, except non interest bearing Confederate Treasury notes and not employed in a registered business, taxed

twenty five per cent.

Sec. 4. Profits in trade and business taxed as follows:

On the purchase and sale of agricultural products and mercantile wares generally, from Jan. 1st 1863, to Jan. 1st 1865, ten per cent in addition to the tax under the act of April 24, 1863.

The same on the purchase and sale of coin, exchange, stocks, notes and credits, of any kind, and any property not included in the foregoing.

On the amount of profits exceeding twenty five per cent of any bank, banking company, or joint stock company of any description, incorporated or not, twenty five per cent on such excess.

Sec. 5. The following are exempted from taxation:

Five hundred dollars worth of property for each head of a family, and a hundred dollars additional for each minor child; and for each son in the army or navy, or who has fallen in the service, and a member of the family when he enlisted, the further sum of five hundred dollars.

One thousand dollars of the property of the widow or minor children of any officer, soldier, sailor, or marine who has died in the service.

A like amount of property of any officer, soldier, sailor or marine, engaged in the service, or who has been disabled therein, provided said property, exclusive of furniture, does not exceed in value one thousand dollars.

When property has been injured or destroyed by the enemy, or the owner unable temporarily to use or occupy it by reason of the presence or proximity of the enemy, the assessment may be reduced in proportion to the damage sustained by the owner, and the tax in the same ratio by the District Collector.

Sec. 6. The axes on property for 1864 to be assessed as on the day of the passage of this act, and collected the 1st of June next, with ninety days extension west of the Mississippi. The additional tax on incomes or profits for 1863, to be paid forthwith; the tax on incomes, &c., for 1864, to be collected according to the acts of 1863.

Sec. 7. Exempts from tax on income for 1864 all property herein taxed ad valorem. The tax on Confederate bonds in no case to exceed the interest payable on the same; and said bonds exempt from tax when held by minors or lunatics, if the interest do not exceed one thousand dollars.

The Impressment of Meat.

The following is the bill passed by Congress for the impressment of meat for the army:

"A Bill to be entitled 'An act to authorize the impressment of meat for the use of the army, under certain circumstances.'"

Section 1. The Congress of the Confederate States of America do enact, That whenever the President shall declare that the public exigencies render it necessary, impressments of meat, for the use of the army, may be made from any supplies that may exist in the country, under the express condition that just compensation shall be afforded to the owner of the meat taken or impressed, and subject to the following restrictions and limitations:

Sec. 2. The power to direct such impressment shall be conferred upon the Secretary of War; but he shall not reduce the supplies of any person below one half of the quantity usually allowed for the support of himself, his family and dependants for the year. He shall exercise the said power by orders directed to the officers or agents he may employ, who shall have explicit instructions as to the mode of its execution, and injunctions that the same shall not be abused.

Sec. 3. That these orders shall direct that a notice shall be given to the owners of the meat needed, the bailed or other agent, declaring the quantity required, the price offered, the existence of a necessity, and whether possession is to be taken of the same immediately, and with whom the risk of the sale keeping is to be, pending the negotiation, and in what manner the compensation shall be settled, in case the offer is not accepted—service of which no-

ice shall be a condition precedent to any impressment or seizure by the impressing officer.

Sec. 4. That upon the service of this notice upon the owner of any meat liable to impressment, the owner shall hold the same, subject to the claim of the Confederate States, and shall be entitled to just compensation, according to the provisions of this act; and if the necessity is declared by the impressing officer to be urgent, he shall deliver the possession to the impressing officer upon his demand, who shall give a receipt therefor, as provided in the sixth section of this act.

Sec. 5. That for the ascertainment of the quantity of meat liable to impressment under this act, and also for just compensation for the same, where the owner and the impressing officer cannot agree, the impressing officer shall appoint one loyal and disinterested citizen of the county, district or parish, in which the meat impressed shall be at the time of impressment, and the owner of the meat so impressed, his agent, or other bailee shall appoint another, who shall, upon oath, ascertain the quantity liable to impressment and the value of the same at the date of the notice served upon the party, which oath may be administered by the impressing officer, and when ascertainment of the quantity and value shall be conclusive evidence thereof; and if the assessors cannot agree, they may associate with them a third person, of like qualifications, to make said assessment.

Sec. 6. That whenever an impressment shall be made, under this act, it shall be the duty of impressing officers to give an official certificate, showing the quantity taken, the company, battalion, regiment or other command, for whose use it is required, the compensation to be paid, the circumstances of necessity that existed, which certificate shall be evidence of a claim against the Confederate States, and shall be promptly paid by the disbursing officer of the command for which the meat was taken, or by the chief of the bureau having charge of disbursements for similar objects.

Operations in Mississippi.

The Richmond Sentinel says it is understood that Sherman's army, after occupying Jackson, the capital of Mississippi, advanced eastwardly towards Morton, a distance of 35 miles. At the latter point they diverged from the railroad which leads on to Meridian, and took the direction of Enterprise, a point on the Mobile and Ohio railroad. Enterprise is 120 miles north of Mobile—and the whole march from Morton, via Enterprise to Mobile, is a distance of about 200 miles. Our cavalry under Gen. Lee, are understood to have regained possession of Jackson, thus cutting off Sherman from his base of supplies. The route to Mobile, for which the enemy are supposed to be making, will lie for half the distance, or a hundred miles, through a very poor and sparsely settled region; utterly incapable of sustaining an army. The enemy's column, under Sherman, is said to be thirty-five thousand strong, with sixty pieces of artillery. Gen. Polk's command is in their front and Gen. Lee's cavalry on their flank and rear. Gen. Polk as he retires before Sherman and approaches Mobile, comes within the support of Gen. Maury, who commands at that point. The Sentinel adds:

Sherman has embarked on what seems to be a very bold and hazardous undertaking. Cut off from supplies, and reduced to the necessity of foraging in an unproductive country, with his enemies behind him and before him, and a long road between him and either safety or success, it would seem a hard fortune to us, if we fail to inflict a disaster upon his army. He has undertaken what seems more like a giant raid than a scientific military movement. We do trust that our generals in that quarter will be able to inflict the crushing punishment which his audacity invites, and not only gain for our arms so signal a success, but avert the calamity which would attend a prosperous issue to Sherman's undertaking. Polk and Maury and Lee have now their opportunity. It is reported that the enemy are