

Valedictory.

With this issue, the connection of the undersigned with the *Western Sentinel* as its associate editor will cease. It is with no ordinary emotions of regret that he makes this announcement, for, since his residence in this section of North Carolina, he has found many warm friends who have been friends indeed: who have stood by him unflinchingly through the sunshine and the shadow, rejoiced with him through success, and sympathized with him in misfortune. The steadfast kindness of these friends he can never banish from his recollection, but in after years his heart will travel back again to the scenes of his recent career, and linger with delight over the memory of the many pleasant hours that kindness gilds.

Should he at any future period find it to be his interest, as it certainly is his inclination, to resume the editorial pen in this State, he trusts that his old friends will not forget him, but that his efforts to sustain what he believed to be the true principles of our republican government, and to vindicate the wise teachings of its immortal fathers, will meet with the same approbation which they have so generously bestowed upon his bygone labors.

GEO. WALTER SITES.

Heaping Up Wrath Against the Eye of Wrath.

One of the most gloomy spectacles of the demoralization of the times is manifested in the fact of the unparalleled number of indictments, by the grand juries of the country, which now appear upon the dockets of our courts of record. These almost innumerable cases are mainly the results of the enforcement of the Conscription Law of the Confederate Government, and the enforcement of such other law and measures as were adopted by those having in charge the duty of reinforcing the army of the Confederate States. It is a notorious fact, that, for some time prior to the surrender of the Confederate cause, the crime of desertion from the army, as it was then considered, became so great and alarming in its extent, as to incite Generals, commanding departments, to adopt the most rigorous measures of redress, and to detach troops to go into the various neighborhoods infested with deserters. These detachments were required, sometimes by written, and sometimes by merely verbal orders, to enforce the law against desertion from the army; to open doors in quest of deserters, and to suppress *vi et armis* all opposition to the authority of the government.

In many cases men were shot down and violence done both to the domicile and property, and in a manner such as to be highly criminal in the eyes of the civil law. While on the other hand, those lawless individuals, in many instances, by way of retaliation and revenge, committed the most wanton outrages upon the persons and property of those they deemed to be their enemies. And now since the dark days of the rebellion is over, under the restoration of the civil courts, the work of civil warfare seems to be fast becoming the order of the day. Our courts, the Tribunals of justice, is literally flooded to overflowing with prosecutions and criminal indictments. In several of the counties on the fourth Judicial Circuit, we are informed, that large numbers of persons stand arraigned under charges of murder, and hosts of others have suits instituted against them to recover damages done during the war. In our own county, upon the County and Superior court dockets, we understand, that not less than one hundred and sixty or seventy cases stand for trial. These are destined to create a great deal of strife, stir up and fan into existence the bitterest of feeling between neighbor and neighbor, man and man. A war man is sued for wrongs done in the pursuit of a deserter; a deserter is arrested under a charge of outrages committed on the person or property of a war man; the friends of the respective parties become involved in the controversy on either side, and there is no end to the dispute, the disruption of kindred ties, the heart burnings, and the malice engendered.

In addition to all this, in a financial point of view alone, this great madness and folly is most ruinous in its consequences. In every case of prosecution large counsel fees are exacted, and whether the party is convicted or acquitted, in the very nature of things, a heavy bill of cost is involved. Think of it injurious at a time when there is so little money in the country; when such enormous taxes are laid upon productive labor for the support of the government, several hundred men in each county are taxed with law suits, involving in many cases hundreds of dollars in each suit. And where is the money to come from to meet the demands? Perhaps the party too, is maimed by wounds received

in the defence of what he believed to be the very best interests of the country and the people that now oppress him. Perhaps he is diseased, his manhood wracked by suffering endured upon the tented field. Perhaps he has been rendered penniless, his wife and children reduced to want and suffering by losses sustained in the surrender of the cause his country espoused. And yet, the prosecution goes on, the country is more and more distracted and ruined, and the deed done was committed at a time when it was death or dishonor to refuse to obey orders. If such a state of things are continued what is to be the result? Universal bankruptcy and a state of general demoralization must ensue. No man can pay his debts; no man confide in his neighbor.

But look yet at the end of the law! The late legislature, as if to inflict eternal punishment upon such as are unable to pay cost in these prosecutions, and there are a great many who cannot, enacted a law remanding into the hands of the sheriff, to be imprisoned, all offenders against the law, until the fine and cost incurred in the prosecution of the suits against them have been secured. This leaves the poor convict, whether in a just or a wrong cause, perpetually, under existing laws, in jail. For it is most evident, incarcerated in a dark and foetid dungeon, he can do nothing to aid himself in the way of meeting the requirements of the law.

In former days when our law makers were wise and merciful, a convict, no matter what his offence might have been, after the penalty of the law had been suffered, might in twenty days, take an oath of absolution and release himself from prison. But not so now, he who cannot foot the bill of cost is doomed the balance of his days to view the light of the sun only through iron grates, and to become a source of taxation, and an insufferable expense to the community at large.

Coming Events Cast Their Shadows Before.

Governor Sharkey, says the *Petersburg Express*, before the Reconstruction Committee, gave evidence in regard to the mortality of the negroes of Mississippi since the emancipation, full of mournful interest. His language is:

"I do not believe that there are now in the State very little more than half the number of freedmen that there were formerly of slaves, certainly not more than two thirds; they have died off, there is no telling the mortality that has prevailed among them; they have died off in immense numbers."

In the State of North Carolina a very similar state of affairs exists. Thousands have perished by disease and sufferings brought upon them by their separation from their masters, and those who formerly protected them. During the war it was stated by the Northern press that at least one million of these wretched beings perished in that portion of the country which was under the federal jurisdiction. And according to the testimony lately taken before a committee of Congress, the condition of the freedmen in the District of Columbia is deplorable in the extreme.

It has been a settled opinion among the men of the South most competent to give the subject an impartial and philosophical consideration, that the negro race in this country is doomed to extinction at no distant day. As long as they were held in bondage, they multiplied in a greater ratio than the whites, but now that they are left to take care of themselves, they manifest no qualities which enable them to resist the combined effects of climate and disease. In a rigorous climate, necessitating continuous labor, they are of all men the most helpless.

In view of this awful mortality, the question may be pertinently asked, who has been the best friend of the negro, the Northern philanthropist who has given him freedom, or the master who provided for all his wants? The history of the past twelve months amply answers the interrogation. The half starved, half clad, unhappy wretches themselves that infest the towns and villages throughout the entire South, answer the question.

Since the above was written, we notice, in another article in the same paper, that the testimony of Gov. Sharkey, before the Reconstruction Committee, has been fully corroborated by statements made in the *Louisville Courier* on the same subject, so far as the State of Kentucky is concerned. That paper informs that the Board of Health at a late meeting develops the startling fact that the ratio of mortality among the negroes of Louisville is eight per cent. per annum. The *Express* truthfully remarks that it was not hitherto the case. When the negro was a slave—when he had the protection of beneficent masters—when he was comfortably clad and housed—when he was kindly and carefully nursed in sickness—when his food was abundant and wholesome, there was no more healthy class in the community. But liberty was thrust upon him. The "shackles" were torn from him to be replaced by the fetters of disease and death.

The authors of this radical change must now see that they have inflicted upon the poor negro the most dire of all calamities, and in doing this they have sown in our midst the seeds of pestilence.

But these fanatics of the North are not yet satisfied with piling destruction and death upon the devoted head of the negro. They must yet have suffrage—they must yet be legislated into equality with the white man. Are they qualified for the position? If so, to whom are they indebted for the accomplishment? Not to the stingy, stilly, blatant, presumptuous meddlers of the North, who first stole them from their native land of Africa; not to the philanthropist who first sold them into slavery; not to the pharisaical fanatic who in his own country excludes them from every decent and profitable employment, and compels them to live in the filth and subsist upon the garbage of the city sewers; but to the Southern master who has done all for them of good that they have ever received. If, therefore, they are not quite equal to the requirements of a white man, may not their best and only friends of the South still be entrusted with their culture? We are willing that they shall be educated, their morals and manners improved, but this thrusting them as an equal upon society is destined but to work their ultimate and certain annihilation.

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We take pleasure in laying before the public the letter of Treasurer Battle in reply to an article of last week, on the subject of broker's liability to pay taxes, under the revenue laws of the State, and acknowledging frankly, that the clause, in the ordinance of the Convention alluded to, did escape our observation, and that to all appearances it would seem conclusive, that a broker is rendered liable, under the said clause of the ordinance, to pay the State tax. But, inasmuch as the ordinance did not restore the order of the county court of that date, levying taxes for county purposes, it follows that a broker, suspending operations immediately upon the publication of the late revenue law, is not liable for county taxes. And, as the Treasurer states, an individual doing merely a temporary business, unwittingly, and in ignorance of the law, does not come within the spirit and meaning of the act:

STATE OF NORTH CAROLINA,
TREASURY DEPARTMENT
Raleigh, April 21st 1866.
COL. J. W. ALSPAUGH,
Winston, N. C.,

Dear Sir: A friend hands me a late copy of the *Western Sentinel* in which there is an editorial criticism of my decision on the construction of paragraph 8 schedule B, of the Revenue Act. Will you be so kind as to allow me a reply in the columns of your paper?

You are right in supposing I did not intend to be personal in the illustration made in my instructions to Sheriffs and others. I keep a file of letters on the subject of taxes and in making an abstract of points decided, the towns mentioned in your letter of March 22nd, were named without intending to call the attention of the public to your individual case.

According to the usages, however, of this office, and I think of all other public offices, it would not have been improper to have published your letter of enquiry to me and my answer thereto. If a person desiring information concerning a revenue act desires to avoid publicity, I will regard his communication confidential, if specially requested and if consistent with my duty, but otherwise I feel at liberty to publish his questions as well as my answers, if proper, for the elucidation of the subject under investigation.

As to the matter under discussion between you and myself, I have seen no reason to change my opinion.

Your argument is a very good one, but not being founded on fact, must fall to the ground.

You hold that the Revenue Law of 1862-3 was in operation from the 18th October, 1865 to the 12th of April, 1866, when the present Revenue act took effect. In arriving at this conclusion you overlooked section 7 of the ordinance quoted by you, entitled "An Ordinance declaring what laws and ordinances are in force and for other purposes." After repealing all rates of taxation imposed during the war, that section enacts that "Sheriffs and other revenue officers shall collect and account for the taxes and other public dues according to the rates that were in force the 20th May, 1861." This expressly re-enacts the revenue law of 1858-9 as amended in 1860-1 which continued in existence until repealed by the present revenue act of the General Assembly ratified March 12th, 1866. *Ex post facto* laws, i. e., retroactive laws of a criminal nature, are not constitutional. Although retrospective, a revenue act is not an *ex post facto* law, and therefore I contend not forbidden by the constitution. Still retrospective laws, though valid, are often harsh in their operations and justly unpopular. When an unfounded complaint is made that a provision in the act, which it is my duty to interpret, is retrospective in its nature, I always call attention to the true state of the case because it is important that the people should be satisfied with the law.

Hence, I explained that the agent of a broker has "no reason to complain" of the present law, because he has been doing business under the act of 1858-9, amended 1860-1, which took effect by the above recited ordinance of the Convention, on the 18th October, 1865. If the agent did not know

this it is his misfortune, but "ignorance of the law excuseth no man."

Any man, I think, who will read carefully sec. 8, schedule B, of the Revenue act, will conclude as I have heretofore written that "section 8 was intended to apply to those agents, who make it a business, (not exclusive but in the nature of a regular business) to deal for brokers. A person acting unwittingly for a broker, or making a single purchase, or insignificant number of purchases, in ignorance of the law, might conscientiously decline to pay the tax. *De minimis non curat lex*. This is perhaps going further in favor of agents of brokers than strictly the law allows, but I think I have stated its spirit.

It is common to charge public officers with being over-zealous in favor of the State, with making strained constructions against the spirit and often the letter of the law. This is a great fault and I strive to avoid it. I desire what belongs to the State and no more. When you come to Raleigh call to see me, and I am sure you will see that I have decided as often against the State as against the tax payer.

Very respectfully,

KEMP P. BATTLE,
Public Treasurer.

The following table shows the amount of the quota of direct tax levied by act of Congress, approved August 5th, 1861, the amount paid to date upon the same by the several States named below and the amount yet due:

Table with columns for State, Quota, Amount paid to date, and Amount yet due. Includes Virginia, North Carolina, South Carolina, Tennessee, Arkansas, and a Recapitulation total.

Appointments for North Carolina.

The Senate of the United States have confirmed the following appointments for this State:

- COLLECTORS OF INTERNAL REVENUE. Edmund W. Jones, first district. Llewellyn G. Estes, second district. Charles W. Wollen, third district. William Morgan Powell, fourth district. William H. Thompson, fifth district. Samuel H. Wiley, sixth district. John B. Weaver, seventh district. ASSESSORS OF INTERNAL REVENUE. Robinson Piedmont, first district. Jennings Pigot, second district. William H. Worth, third district. Solomon Pool, fourth district. Jesse Wheeler, fifth district. Harde H. Helper, sixth district. William W. Anderson, seventh district.

If the "Senate" could "confirm" other "appointments" for Southern States as easily as those for the collection of taxes from a robbed and plundered and impoverished people, perhaps the reconstruction policy of President Johnson would be more successful than at present it is likely to prove.

PERSONAL.--We have just enjoyed the pleasure of a call from the Rev. N. F. REID, of the N. C. Conference, a returned delegate to the General Conference now in session in the City of New Orleans. The reverend gentleman was admonished to leave the city earlier than the conclusion of the business of the conference, in consequence of over-fatigued health; but we are gratified to state to his numerous friends in this community that he is now, though still feeble, fast recruiting. Through his courtesy we learn that it is probable that the Conference will create six new Bishops; that it will so modify the Discipline of the Church as to admit lay representation; that it will extend the time of the pastoral charge; abolish the present system of probationship; and change the rule making Class Meetings a test of membership.

"PRESIDENT" BEAUREGARD.—At a meeting last Wednesday evening of the Directors of the New Orleans, Jackson and Great Northern Railroad, General P. G. T. Beauregard was elected President, T. S. Charles, Secretary and Treasurer.