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STATE OF NORTH CAROLINA, DUPLIN. COUNTY. Bourden, executor of Buckner . Hill, deceased.

R. Hatch, Dr. E. W. Ward, C. Deems and others. FOR CONSTRUCTION AND ACCOUNT.

In Equity.

Bill for conversion of

property.

mess, my hand officially, 13th July, A. D. 1863. JERE. PEARSALL, C. M. F.

RED SPRINGS, KOBESON COUNTY, N. C.

PROPRIETOR of these Springs has opened his for the reception of guests. Persons wishing to will get off at Moss Neck Depot, where they eveyance to the Springs. Foard per week......\$25

Proprietor. NORTH CAROLINA, In Equity. DUPLIN COUNTY.

MICE H. SMITH, & others. APPEARING that Frederick H. Smith and wife Celia parties defendant in this case, reside beyond the f the State, and therefore process cannot be served m. It is therefore ordered, that publication be ing the said defendants that unless they apper at the rm of the Court of Equity to be held at Kenansville. Fourth Monday of September next; and then and lead, arswer or demur to said Bill, that the same taken pro confesso, and set for hearing ex parte as m. Witness my hand official y, 27th July, 1863. JERE PEARSALL, C. M. E.

NEOM MY HOUSE on Thursday night last, two POCKET | bation I close. (0)0KS, containing about two hundred and fifty dolm money and all my notes. One on George H. Jenas payable to Geerge Ennett, for sixty dollars, dated me in March last. One on Louisa Wallace, payable da, since she commenced her cruise: self, for two hundred and fifty dollars, dated in May I hereby forewarn a is from trading for any of the above, or any note ble to myself : and the makers of the same from paythe same to any person except myself.

WILMINGTON, N. C., JULY 30, 1863.

The Confederate Steamer Florida, the arrival of the steamer Robert E. Lee, from Berrida once the "Oreto," under command of Captain presented them, as will be seen by the following list of er is kindly furnished as by Mr Wilson, a | rather irreconcileable. suber of her crew, and is derived from a journal kept plin It explains the list of vessels, this list being vir-

Windward, Este le Corris hamie, Jacob Bell, Aldebaran, Star of Peace J. F. C. Jord. Lapwing, Oneida, Committee wealth, Sale Dy I. Henrietta. Clarence: Crown Point. Red Gaantlet, Ship Sunrise.

Ships captured or burned by C. S. Steamer Florida

captured within sixty miles of New York. | founded Islan along the New England coast that destroyed twenand valuable, many being California. China and East In- | ed to act as Secretaries. la elipper ships

It vessels are kept in port, and some fifty men-of-war are mising off the different Northern ports looking after the Florida. In fact so great a panic has never existed off the New England coast. A large proportion of the Yankee

Figures (some sixty.) She exhibits evidence of good hard siled from Mobile. The Yankees have contributed well The support of this cruiser in cash, sails, provisions, &c.

sem much attached to the ship and officers.

Quite a circumstance occurred on the 16th. Official sa was passed between the Florida and the authorities !- the est instance in our Listory. This looks like recognition Certainly it acknowledges nationality.

ad done much towards crippling the Yankee commerce. soon the Yankec flag will cease to fly over the ocean unissa at the neak of armed vessels, and their power in that mated in risking a battle that would undoubtedly be against All fair odds, and willingly would the Yankees expend twenty vessels to capture SEMMES and MAFFIT. They so

The following is the marrative of the craise of the Flori-

C. S. STEAMER FLORIDA,

ST. GEORGES, BERMUDA, July 21st, 1863. To the Editors of the Daily Journal, Wilmington, N. C. You and your readers are doubtless well aware that this teamer ran out of the harbor of Mobile on the 16th day of anuary, 1863, so I will say nothing on that head, but endeavor to give you a fall account of what we have done since. Our first work was the Herm, Brig "Estelle, of Bos-

She was valued at \$138,000. in Havana we received our coal, stores, etc. At and should be treated as a traitor. daylight on the morning of the 22nd of January, we ward, from Matauzas, bound to Portland; and just at sunset we sent the Herm. Brig "Cossis Annie" of Philadel-Phia, on the same (flory) road. She was within two hours | tending to the advancement of our State and the promotion sail of her destination, which was Cardenas. We left the and establishment of the Southern Confederacy. Cuban Coast for the Banks and on the 26th dropped our | Resolved, That we repudiate the moral treason (to anchor in the harbor of Nassau. Here we also took in our say the least) taught by the Standard, and shadowed cost, and our hull tooking anything but Christian-like, we for in its editorials and correspondence. We would Went to Green Keys to " paint ship." Outhe 28th Janu- warn him that unmistakeable signs of treason lurk ary came to an anchor and for two or three days all hands under its well selected language, misleading the were busy as bees, scrubbing the white-wash from our ignorant and corrupting the weak and credulous .sides, and on the first day of February we started on a No covering of words can conceal its deep and bitter craise. But a sail being reported, and proving to be the enmity to the government under which we live. We Yankee Gunboat "Sonema," and being of heavier metal call upon him this day, (for we are entitled to an answer than us we showed her our heels, but for forty-eight hours from him as a public journalist) to let the State know the chased us, but got nothing for her pains, for on the 3rd morning she could hardly be seen from our mast-head. The time of cluding the "Sonoma," the time to be a friend or an enemy to the cause of cur country, and whether he be in favor of our prosecution of the war or submission to the Northern government. Our February, we saw no Yankee vessels and all the boys enemies quite that paper as friendly to the Northern gov-Were getting impatient for a prize or even a sail ernment (as appears f.om the Register) and facture are subject to the tax, whether sold by the manu when we heard the mast-head lookout sing out-sail, ho! we have a right to know whether the Standard's conserva-

orned her and then went to Barbadoes. Our next prize was the "Star of Peace," which we cap to Boston with saltpetre! The Schooner "Aldeba.an" was he next victim of the Pirate Florida. For 15 days did we the secession of North Carolina. sok for another, and she brought us the most needful ared the Snip "Kate Dyer," and bouded her for \$40,000. On requested to copy. the 30th of March, fell in with the bark "M. J. Colcord," from New York, bound to Cape Town, and she was burnt. On the line we met the "Oreto," (Impwing) coaled and then took a cruise along the line, and on the 17th April barned the ship "Commonwealth," from New York for

Wilmington Iournal.

CONFEDERATE STATES OF AMERICA-WILMINGTON, N. C., THURSDAY MORNING, AUGUST 6, 1863. | NO. 45.

San Francisco. On the 23rd April burnt the bark "Hen- SYNOPSIS OF DECISIONS MADE BY SECRETARY OF OFFICERS -Under the 39 h Sec ion of the Assessment rietta" from Baltimore for Rio Janeiro. The next day (24th) burnt the ship Oneida from Shanghai for New York with tea. May 6th took Herm. Brig. "Clarence," put one dealer who is registered and taxed and at the place of bu one or the other of the two classes of persons named in 12-pound howitzer, 20 men and 2 officers on board and sent siness of such dealer. Acctioneers are required, with this the latter part of the section. Persons under the sge of the section. her on a cruise. What execution Lieut. C. W. Reed did I refer you to the papers about. The "Tacony" was one of her prizes.

ppearing that Charles E. Rodes, Ann Smith, John On the 10th cf May we were in Pernambuco; sailed on the 12th Next day (May 13th) burnt ship "Crown Point," and wife Kate, Dr. Lewis and wife Kate, Dr. Hillaird J. Gordon Thos On the 10th of May we were in Pernambuco; sailed on orden and wife Betsey, Hillaird J. Gordon, Thos. then went to "Seara." where we again coaled cht and wife Priscilla, A. J. Weymens and wife Fan- and started for the Northern coast; and on the Wright, T. F. Witherspoon, and wife Catha- 6th June, burnt ship "Southern Cross," from San shines, parties defendants in this case, Francisco bound to New York. On the 14th June, around the limits of the State, and therefore pro- burnt the ship "Red Gauntlet," from Boston to Hong the served upon them. It is therefore ordered Keng. From her we also got coals, but they were not nation be made in some public newspaper for the good, as we afterwards found out. On the 16th, took ship is weeks, notifying the said defendants that un- "B. F. Hoxie," bound from California to Eng and, from her appear at the next term of the Court of Equity to | we got about \$125 000 worth of silver, and burnt in her Kenansville, the fourth Monday of September over 50 tors of silver ore On the 27th June, captured plead, asswer or demar to said bill, that the same | schooner 'V. H. Hill,' and bonded her for \$10,000 on condithe pro. confesso, and set for hearing ex parte | tion that she would carry our prisoners, some fifty or more, to Bermuda. Our next prize was the ship "Eunrise" eight days from New York to Liverpool, having a neutral cargo, bonded her for \$60,000 -this was on the 7th July. We were now close to New York; the 8th July were not more than 50 or 66 miles from that city. About 12 M., this day, (8th.) we exchanged signals with an English Brig-another sail being reported, started in pursuit, and as the fog cleared up saw a large steamer lying by her and had sent her boat alongside. We ran down until we saw the Yankee colors Springs by Wilmington, Charlotte & Rutherford flying from her peak. "All hands" were then called to quarters. After man convering about haif an hour, she finaliy ran down to us. As soon as she was near enough we hauled down the English colors, (which were firing at the time,) and showed to their view the "Stars and Bars," and at the same time gave her a broadside. Her men ran from their after pivot and sought protection behind the soip's bulworks. But the weather was in their favor, for just then the fog came down so dense that the Ericsson could not be seen, so all we could do was to wait 'till it cleared up. But judge our astonishment when it did clear up, to see the Yankee about 5 or 6 miles ahead of us and travelling for Eardy Hook. Now it was we felt the need of good coal. Our brave Captain Maffit off red \$1500 for fifteen pounds steam, but we could not get but eight and ten pounds, although we used pitch and rosin. All hands were anxious to catch her, for she had been sent out to catch "rebel cruisers," but she caught a Tartar this time. But we had some public newspaper, for the space of six weeks. The Brig N. B. Nash from New York, and the whaling Schooner Reitzi" from Provinceton, but the crews, however, had leit when they saw us born the Brig. We showed the crew of the Nash, the Steamer Ericsson making tracks for New York. With a sad heart we left the "E." and steered for Bermuda, at which place we arrived on the 16th inst., and as soon as we coal we leave this place for a cruise, and you and your readers may be assurred that the "Florida" will sustain her reputation, and do all she can to annoy the Yankees. Hoping this will meet your appro-

> The following is a list of the deaths on board the Flori-Seaman John Johnson-Liver complaint. Isaac White-Lost overhor

Respectfully, &c.

John Lehman-Consumption. Surgeon Grafton-Drowned near the line James Sudley, Steward. Paymaster Lynch, died at sea of Hemorrhage of the

WELDON, ETC .- Numerous reports have been affoat here for the last few days in reference to a supposed advance of the enemy upon Weldor, and, indeed, fighting is said to have occurred on Tuesday and yesterday at a point ten miles East of Weldon, where Brigadier General Ranson, with the forces under his command holds the enemy in check. Those best informed seem to entertain few immediate apprehensions for Weldon. We shall soon know more

about the "situation" in that vic nity. A very few weeks ago-say not over two or three at the farthest-the enemy had withdrawn all his forces from Beaufort and Morehead City, and concentrated his troops captured, burned or bonded by her, as at Newbern. The rumour now is that he is fitting up a accounts of her cruising since she left | naval expedition at Morehead City. These reports seem

> WE are indebted to the courtesy of O. G. PABSLEY, Jr., Esq., for files of European, Colonial and Northern papers. Among them we find the London Pench for June 6th and

> There are some sly hits at the Federals, and a burlesque account of the battles around Fredericksburg, " From the New York Weekly Warwhoop," but as a rule, it must be admitted that the hits are local, or at least unintelligible

THE Charleston Courier thinks that the crisis at that place has passed and expresses confidence in the safety of Hill, Wm. B. Nash and Hull. The last the city. We trust that its confidence may prove to be well

For the Journal.

Meeting in Sampson At a meeting af the citizens of Sampson County, held a the Court House in Clinton, on the 24th day of July, 1863

mma B. Chestnutt, Esq , was called to the Chair and Col. Thomas H. Holmes and Allmand A. McKov were request-The Chairman explained the object of the meeting to be the defence of the county so far as in our power lay. The appointment of patrolls and pickets and the expression of the opinion of our county men with regard to the tone of

some of the public journals of the State. On motion of Thomas H. Holmes a Committee of five was appointed by the Chairman to draft resolutions for the acon of the meeting. The Chairman appointed the followng persons, viz : Thomas H. Holmes, William Kirby, Thomas Ashford, Matthew J. Faison and Hardy Herring. A committee was appointed to wait on Hardy L. Holmes Esq., and request him to address the meeting. The com-

pliance of Mr. Holmes was greeted with hearty cheers, and with an euthusiasm becoming the occasion did he pour forth an invective against those whose doubts and fears ause them to give a luke-warm or doubtful support to the Government while engaged in this terrible struggle. The manner and matter of his address was such as to enourage the faint-hearted, cheer on the courageous, quiet the fears of the doubting, scarrify the back-sliding, fright-

en the peace men and infuse a double share of patriotism into the minds and hearts of his heare; s. The Committee on resolutions reported through their Chai man the following preamble and resolutions for the y annoyed by the approach of the vandals in their recent raids, and deeming it expedient to resist all such, we do

earnestly appeal to our sister counties to join us, and with stout hearts to resist them to the death. Therefore be it Resolved, That a Company be formed in the county of Sampson of men neither liable to conscription or militia duty to be called upon in case of emergency and who are willing to be subjected to the regulations of the army o the Confederate States while so in service. Resolved, That the Governor be requested to furnish to the Colonels of Sampson county a supply of powder, shot

and caps, for the use of the county in its defence. Resolved, That an efficient patrol be appointed for the county to be in the pay of the county, and that as many as may be necessary be detailed to act as couriers to report Resolved, That those couriers be under

military authorities of the county. Resolved, That the Colonel of Duplin county be requested to forward any information he may receive of any intended raid, or of the presence of the enemy in his county, and appoint a rendesvouz for the forces of the two conaties, and hat the Colonels of the adjoining counties be requested to act in concert with us.

Resolved, That our confidence in the Administration of President Davis remains unabated, and he who by word or deed attempts to thwart the plans of carrying on this war ton," on her first voyage and homeward bound from Santa Cruz, with a full cargo of sugar and honey for the good peo- or seeks to discourage the soldier in the first or the patriot ple of Boston. But we consigned her to "Old Father Nep | at home, as to the final success of our arms and the establishment of our independence, is an enemy of his country

Re olved, That the course of our respected Governor. Z cutted our anchor and ran along the coast eastward. B. Vance, meets with our hearty appprobation. We honor and at 11 a. m. captured and burned the Herm. Brig Wind-State and as citizens of Sampson County do pledge him our countenance and zealous support in every measure

Steam was raised and our propeller lowered, and at 4 P. | tism means reconstruction and union with the North and d., we boarded her and found that she was indeed a priz hostility to the cause of Southern isdependence. If reconler name was the "Jacob Bell," from Foo Chow, bound | s ruction is not meant by conservatism, then we have a to New York with a valuable cargo of teas, silks, etc. We riget to know what it does mean. If the Standard should say that conservatism means reconstruction and submis-

sion to the Lincoln usurpation, then we have a right to tured on the 12th of March; she was from Calcutta, bound know what he has discovered in the conduct of the abolitiou government to change his feelings since re voted for Resolved. That the Secretary furnish a copy of these pro-

ticle, and that was coals. The "Lapwing" was captured on ceedings to the Wilmington Journal with a request that it the the 28th and tent a cruising against Yanks, and capture publish the same, and that the other papers in the State be On motion, the thanks of the meeting were tendered to

its officers, and the meeting adjourned. AMMA B CHESNUTT, Chm'n. Becretaries. ALLMAND A. MCKOY,

THE TREASURY, U DER THE TAX LAWS. exception, to pay a tax of 24 per cent. on all sales made. Accounts-Open book accounts are to be taxed accordder the circumstances of each case, by the oath of the tax. within one or the other of the exceptions.

payer and any other available evidence.

Assessors may be recommended, but cannot be appointed by District Collectors, as the power to appoint such is confined to State Collectors. ARTICIES taxed by Sec. 1st -- If any of the articles taxed by Sec. 1st of the Tax Act are sold by any person or firm whose business is required to be registered by Sec. 5th, the proceeds of such sales will be subject to the same tax as that imposed upon the sa'es of other articles by the same establishment. That is, the payment of the ad valorem tax of 8 per cent. upon such articles, does not exempt the proceeds of their sale afterwards from the tax of 24

per cent. under Sec. 5. BANKERS .- An insurance company, in receiving and paying out the revenues of a State university, is regarded merely as a disbursing agent, and not as a banker, and is, therefore, not sul ject to the tax on bankers. Bonds -The interest on Confederate bonds is taxable as in come under Sec. 8, Act 24th April, 1863. (See credits.)

BROKERS are taxed by Sec. 8, upon their recommissions CATTLE .- By Sec. 12, the value of all neat cattle, horses mules and asses, not u ed in cultivation, is taxed 1 per

cent., to be returned on 1st-November, and tax paid on 1st Corron .- No value is fixed on cotton by the Department. It is the duty of the person holding the cotton, when he makes return, to return it at its true value, according to quality and the locality in which it may be situated. If too low a valuation should thus be placed upon it, in the estimation of the Assessor, it will be the duty of that officer in each particular tax district, to place such value upon it, as the same quality of cotton would demand in that market. under ordinary circumstances of sale. That is, under circumstances of voluntary and enforced sale. The same rule will apply to the articles of wool and tobacco, as well as to every other taxable article. Cotton of the growth of any year prior to the year 1863, in the hands of manufacturers on 1st July, is liable to pay a tax of 8 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 iscome-and joint stock companies and corporations to pay certain portion of annual earning set apart as dividend and reserve fund, according to the per centum yielded on the capital stock. Cotton in Confederate States, hypothecated for goods in Europe, is liable to tax under Sec. 1st. The goods so ob. tained, that is, their gross sales, are also liable to 24 per cent. tax when sold in the Confederate States. If sold by an anctioneer, wholesale dealer, or commission merchant, the proceeds will be chargeable with 2½ per cent tax, and an additional per cent. will be paid by the next person selling, and so on, until they reach the consumer. The profits made by each business, person, or firm selling them,

COMMISSION MERCHANTS and others taxable under Sec. 31st Dec. 1863; and the liability to pay the p-r centum in gross sales or profits attaches from and includes the 24th CREDITS -Sec. 1st, taking credits, is to be construed in connection with Sec. 8, taxing incomes. The scheme of the law is to lay an alternative lax of one per cent. on capital, or 5, 10 or 15 per cent, on incomes. It is not designed to tax capital and again the interest; and this is the idea conveyed by the law when speaking of credits "upon which the interest has not been paid." All interest received during the year 1863 is subject to income tax, and no capital tax, is, therefore, designed to be laid upon the credits producing that interest. The rule thus furnished, it follows that the one per cent. tax is not laid on credits upon which the interest has been paid and due to 1st July; but when

the interest has not been pa d, the tax falls u, on the cap-

will also be taxed as income under sec. 8, if the income of

factors are commission merchants in contemplation of the

"Value of credits" is construed to mean the principal and interest, if not paid, of all solvent credits, and the estimated value of credits that the holder will swear ase not worth the principal and interest. "Credies employed in a business the income of which is taxed under the act' are exempt from the capital tax of I per cent. To be entitled to exemption, the credits must form part of and be exclusively used in carrying on the business, and the money d :rived from them must also be so exclusively used when collected. In case of Confederate and Frate bonds and stocks, where the interest is payable at sta -d periods, and has been paid up to the last stated period when it tell due, and the lat of Jul intervenes before the next stated period arrives, the credit is not taxed as capital, but the whole sterest during the year must be returned as income on 1st January next. Credits include all unliquidated demands, such as open accounts due and unpaid, which are to be taxed according to their true value, on July 1st, 1863. CURRENCY .- The words "other currency," as used in section lst, are construed to mean all individual or corporation notes issued for circulation, and generally received and used as currency or a medium of trade in any commu-

DISTILLERS - All persons or partnerships who distil or manufasture spirituous liquors for sale, are distillers within the meaning of Art 8, Sec. 5, Tax Act, and whether they distill exclusive y for the government on contract, or for others, are liable to the taxes imposed upon distillers by

Where a person is engaged as a regular distiller, he is required under Par. VIII, Sec. 5, to register as such, and to pay the specific tax of \$200 and 20 per centum on the gross saies. He will be suthorized to sall all his spirits without making any other registry, or paying any other tax come.) To distil fruit for 90 days or less, is the lesser privilege, and is merged into the greater, where a regular distiller distils fruit; therefore, a regular distiller registe ed as such, has to pay no additional tax for the privilege of distilling fruit; but he may on the contrary, under his regristration, distil fruit or anything else, and the spirit derived therefrom when sold is subject to the 20 per cent. on its value just like other spirits. But those who only still fruit for 90 days or less, pay only \$50 specific tax for the time so engaged (not to exceed 90 days) and 50 cents per gallon for the first ten gallors, and \$2 per gailon on all spirits distilled beyond that quantity. DWELLING Houses, &c .- Every person owning dwelling

houses or building lots in a city, town or village, it not actually rented to another, whether occupied by himself or not, will be required to pay an income tax upon the esti mated annual rent. This does not apply to uncultivated lands in the country. The Act does not tax the estimated rent of lands not cultivated, or dwellings or other buildings not in the city, town or village.

EATING Houses .- If a steward's hall, or boarding house. for pupils of a school, belongs to and inures to the sole use and profit of the school, it forms a part of the income of the school, and is not taxable as an eating house. If the principal of a school, not being the proprietor, but receiving a stated salary, keeps a boarding house for pupils on his own account, six or more boarding with him, then he is deemed to be the keeper of an eating house, and taxed according to the class of the house, to be determined by

GAMBLING HOUSES .- The income and prefits of gambling houses not being exempted by the Act, are subject to the tax. This does not legalize or license gambling. If a taxpayer holds, on the first of July a sum of morey, he is bound to return the amount, and pay thereon a tax of one per cent. The law does not inquire how he come to possess it-whether by lawful or unlawful practices. He may have stolen it, yet the receipt by the Government of a tax thereon would not legalize the theft.

INCOME .- Persons returning income, should return income and profits cerived from every investment of labor, skill, property or money, and the income and profits derived from any source whatever except salaries. The interest on Confederate bonds is an income derived from the investment of money and therefore is taxable. So is the interest on interest bearing Treasury notes. Income from ALL sources, with the exceptions specified in the tax act, nual earnings set apart as dividend and reserved fund, and pays the same to the collector, as required by article 6 sec. 8. Tax Act, then the dividend payed to the stockholder shall not be estimated as a part of his income for the purpose terest which is taxed as income.

Income and monies of schools, colleges, &c., are ex-

Liquous sold by commission merchants for others pay should be turned over to the tender mercies of the state the same tax as other goods. But regular wholesale or retail dealers are prohibited from selling liquors, under their authorities, to be dealt with according to law. We do registration as such, if they sell liquors, will have to do so not hear of our troops, when they make a raid into the under separate registry, paying the tax of five or ten per enemy's country, destroying private property indis-

cent. as the case may be. MANUFACTURERS of sadlery, harness, &c., and dealers in same, selling artillery harness to the Government, decided to be wholesale dealers, and liable to registry and tax as

Manufacturers of all goods, wares, and merchandize, whether foreign or domestic manufacture, are liable to a tax of 24 per centum on their sales. Therefore, nails candles, cotton and woolen goods, cotton yarns, flour, shoes, boots, hats, cloth ng and other articles of domestic manufacturers themselves or their agents. Manufacturers of firearms for the Government, who sell

derived from the manufacturing business is also taxed by sec. 8, Tax Act. MERCHANTS' COMMISSION .- Par. 13, sec. 5, Tax Act, only exempts the sales of agri ultural products, when sold by sales of negroes, whether sold for the persons who have

raised them, or others, are not equapt. NAVAL STORES, sait, wines, and all the other articles enumerated in section 1, and agricultural products of the growth of any year preceding the year 1863, and not ne- with your grip;" and takes mine horses. O. I ish ruincessary for family consumption, for the unexpired portion ed man. I gives mine tollar and it is nix goot but is of the year, subject to a tax of 8 per cent it is immate. so better ash nothing at all, for dey shteals from me then holding, possessing or controling them, is bound to vorse as anybody else. O, it ish von schwindle, and I return and pay the tax on them.

Act, no person is elicible to any of the offices enumerated AUCTIONBERS are not liable to pay upon sales made for a in the Act under the age of forty, nuless he comes within forty, who have furnished substitutes, and who have not been disabled in the military service, or declared unfit for ing to their true value on 1st July, that value to be ascer- military duty by the proper board, are not eligible. Neithtained by the Assessor in the best manner practicable, un- er is any person under the age named eligible unless he is

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. RETURNS - A person owning taxable property in a State other than that of his residence must see that it is duly returned in the Tax District where situated-he may make the return in person or by agent, but he cannot make the return to any officer of another State. SALARIES of Ministers of the Gospel and Teachers are

taxed under Fec. 7 of the Tax Act, if they exceed \$1,000, unless the minister is employed in the military or naval service of the Confederate States, in which case his salary is exempt. Any person, other than those mentioned in the exceptions in Sec. 7, receiving two or more salaries from different sources amounting together to more than \$1,000 per an-

num, though each salary may be less, must return the aggregate and pay tax thereon. SLAVES .- The estimated value of the annual hire of all slaves, not engaged in the cultivation of farms, or some other business, the profits of which are taxed as income, is also to be taxed as income. And this includes all house and body servants, whether in town or the country, gardners, cooks, nurses, &c. If negroes be engaged partly in household and partly in planting daties, it will be proper to include the value of partial hire for household work. ETOCKS and money credits sold by auctioneers are liable o a tax of one fourth of one per centum on gross amount

posed of at private sale. FUGARS impressed in the hands of commission merchants, and the price thereof fixed by commissioners under the impressment laws, are liable to a tax of 21 per centum on the sales thereof to the Government-such sales, though under impressment, being legal sales to the Government. Where sugars or other property is siezed by the Government, the sale is not effected until the price thereof is fixed by the appraisers, and paid. It is the payment which consum-

of sales. No tax upon sales of such stocks, &c., when dis-

TcBacco .- All tobacco, manufactured or unmanufactur ed, grown prior to the year 1863 is taxed 8 per centum, by Sec. 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 oon sales of tobacco for the manufacturer. VALUATION OF CREDITS .- The value of credits means the rincipal and interest due to July 1st. added-that is, if the credits be solvent. If they are not solvent, the taxpayer will be required to so state under oath, and they will be valued according to the best evidence the nature of the

care will admit of by the Assessor. All taxable subjects, whether capital, property, income, or anything else, must be assessed and valued according to their value in Confederate notes. It the holder of a credit the seller, from all taxable sources, exceeds \$500. Cotton refuses to endorse his wil ingness thereon to receive Confederate notes in payment of such credit he thereby proves that he values it at a ligher rate, and, according to the rovisions of Sec. 24. Assessment Act, in that care it wil be the duty of the Assessor to regard the credit as repre-, 24th April, 1863. The specific tax is for the year ending senting so much silver or gold, and to assess it as he would silver or gold coin at its regular market value on 1st of July. If, however, the holder will endorse upon such credit his willingness to receive Confederate notes in payment, it shall not be taxed at any higher rate than the amount it may represent in Confederate notes.

The funeral services of the late Willam L. Yancey took place from the Presbyterian Church this after-Wood, produced in 1863, is to be taxed in kind; and the farmer is not privileged to commute by paying the estiever witnessed here, followed the remains to the grave .mated value thereof. The product of wool produced any The community is profoundly impressed with the loss of year prior to the year 1863, pays a tax of 8 per cent. AD Mr. Yaucey at this time.

> For the Journal. Tribute of Respect. CAMP 51ST REG'T N. C. T., BULLIVAN'S ICLAND, S. C., July 28th, 1863

At a a meeting of the officers and men of Co. U, alst Regiment of N. C. Troops, convened for the purpose of givrivates B. J Ezzell and Paton Merritt. By motion of Captain Bell, Lieu enant Swinson was called to the Chair, and Lieuterant Horring was appointed Secretary. On motion, a committee of three, composed of Sergts. J. P. Williamson, H. L. Sandlin and Wm. L. Parker, was anpoint d by the Chairman to draft resolutions, to which committee, by additional motion of Lieutenant Emith, the Se-

cretary was added after a recess of a few minutes the committee reported the following resolutions which were adopted : Resolved That in the death of private R. J. Ezcell and Paten Merritt, Co B, 51st regiment N. C. Troops who were killed at Battery Wegner, Saturday, 18th July, the Compaby has lest two brave and gallant soldiers.

Resolved. That we who have witnessed their courage and daring feats on the field, will ever cherish their memory, and though we mourn the loss of those who by their bravery and punctuality to duty, were endeared to the officers and men of this company, yet our grief is greatly modified by the fact, that we know they died at the post of duty, and in the maintenauce of the cause of Southern independence, and sealed with their life's blood their devotion to Resolved. That we condo'e with the widows and families if the deceased in the irreparable loss they have sustained. Resolved, That the Secretary of the meeting transmit a opy of these resolutions to the bereaved familes but to the

i mington Journal. On motion, the meeting adjourned.

ipon sales (always saving and excepting the tax on not in. | PROCLAMATION BY THE PRESIDENT OF THE

Again do I call upon the people of the Confederacy-a people who believe that the Lord reigneth, and that His verraling Providence ordereth all things-to unite in nd to beseech His favor on our suffering country. It is meet that when trials and reverses befal us we should seek to take home to our hearts and consciences the lessons which they teach, and profit by the self examination for which they prepare us. Had not our su :cessess on land and sea made us self-confident and forgetful of our reliance n Him? Had not the love of lucre eaten like a gangrene into the very heart of the land, converting too many among into worshippers of gain and rendering them unmindful f their duty to their country, to their fellow-men, and to their God? Who then will presume to complain that we have been chastened or to despair of our just cause and the protection of our Heavenly Father? Let us rather receive in humble thankfulness the lesson

which He has taught in our recent reverses, devoutly acknowledging that to Him, and not to our own feeble arms, are due the honor and the glory of victory; that from Him, His paternal providence, come the auguish and sufferings of defeat, and that, whether in victory of defeat, our numble supplications are due at His footstool. Now, therefore, I. JEFFERSON DAVIS, President of these Confederate States, do issue this, my proclamation, setting spart Friday, the 2:st day of August ensuing, as a day of asting, humiliation, and prayer; and I do hereby invite he people of the Confederale States to repair, on that day, to their respective places of public worship, and to unite

in supplication for the favor and protection of that God who has hitherto conducted us sately through all the dan-In faith whereof, I have hereunto set my hand and the seal of the Confederate States, at Rich mond, this twenty-first day of July, in the year of our Lord, one thousand eight hundred and

sixty-three. JEFFERSON DAVIS. By the President

J. P. BENJAMIN,

THE RAIDERS EN ROUTE -Some fifteen or t enty

Secretary of State.

of the Yankee raiders who have lately been operating should be returned to the assessor. When a joint steek on the Wilmington and Weldon Railroad, tearing up company or corporation reserves the portion of their and the track, burning public and private property, ste ling negroes, horses and cattle, and robbing people generally, passed through this city day before yesterday, en route to Richmond where, it is to be hoped, they may of taxation. Interest bearing Treasury notes being cur- be permitted to experience the pleasure of prison life rency are taxed one per cent by sec. 1, excluding the in- for a while. These fellows were car tured in the neigh- nounces the attack as a disastrous failure, and calls upon borhood of Rocky Mount, and have been sent on at the | Lincoln to ascertain who is responsible for the failure. empt; if the teacher is proprietor, the income and monies earliest opportunity. A number of others have been derived by him from the school are exempt; but if he is captured at another point, and may be expected through son, arrived at Cairo on the 25th. not the proprietor, but employed if above \$1,000 per an- shortly. It would be well, we think, when private property is destroyed, that the destroyers if captured.

> criminately, and stealing jewelry, etc. Petersburg Express.

HOW A GEBMAN KNIGHT WAS SWINDLED .- A YORK, Pennsylvania, letter to the N. Y. Tribune give the lollowing experience of an indignant German K. G. C.

who thus stated how he came to grief: Mister -, he comes to me and says for von tollar he vill make von Knight of te Golden Shirkles, dat he vill gives me all te signs and grips, so ash dat ven the Southern man come he shall not touch any of my to it under contract, are deemed wholesale merchants or dealers under the act, and taxed accordingly. The income property, but shall get all he vants from te Piack Republicans. So I gives him to von tollar and he gives me to grips and signs, and says I shall give dem ven de Southern man he comes he no shteal from me : vel he commission merchants for the products themselves. The come and gets mine horses right away; so I goes out and says, " Mynneer, I ish Knights Golden Circle ; I give you de grip de signs, de bass words and every shall have my tollar back for de grips, &c.

FROM RICHMOND.

Among the recent arrivals in Richmord is Pierre Scule.

He is said to be not sanguine of mediation by the French

Emperor. He bases his opinion in part on the unpopulari-

prisoners at City Point deprives us of news by the flag of

FROM CHARLESTON.

FROM VICKSBURG.

Gold sold at auction to-day at from eleven dollars and

General order No 80, orders immediate return of all offi-

ployed will be reported to enrolling officers for conscrip-

NORTHERN NEWS-THE TWO ARMIES-FROM MEX-

1CO-FIRE AT HAVANA-FROM EUROPE.

to pay three hundred dollars commutation for conscripts.

and four hundred men on Sunday, near New Lisbon.

rate South by the Emperor of the French alone.

posed. The Polish insurrection continues active.

Russia's reply to the Polish question does not respond to

the expectations of Austria. In France it is regarded as

In the House of Lords Russell and Derby both agreed

that the affairs in Poland was not a case for armed inter-

vention. England could do nothing further than submit

CHARLESTON STILL HOLDS OUT-FURIOUS FOM-

firing commeacing about ten o'clock. The Ironsides and

two Monitors were engaged, which lasted 'till about three

o'clock in the afternoon, when they withdrew. Batteries

not materially injured. Wagner is said to be in better con-

dition than before. There was no firing on James Island,

and very little on Wagner to-day. Gen. Beauregard visited

FROM LINCOLNDOM.

the 18th. They admit a loss of fifteen hundred and thirty-

three in killed, wounded and missing. The Trib me de-

One hundred and sixty-two rebel officers from Port Hud-

The report that Gen. Pillow is in West Tennessee is un-

On the 24 h the Arago captured the Steamer Emma, from

Wilmirgton, with turpentine, rosin and cotton, and towed

The Boston Traveller says that Meade's army will be at

A dispatch from the army of the Potomac claims that the

There is some probability of the resumption of the ex-

change of prisoners. Commissioners will meet in a day or

PROBABLE SAFETY OF MORGAN.

A private dispatch from one of Morgan's staff officers,

dated vesterday, at Dublin, Va., induces the hope that

Messrs. Editors :- If our military authorities will appoint

Major J hu H. Le hercatt Colonel and furnish him with,

say 1.200 men, just such as he has now under his command,

and make is his du'y to defend Duplin county from Yankee

ATLANTA, GA., July 30th, 1863.

For the Journal.

Yankee cavalry captured eleven hundred head of cat'le

once recruited to the maximum, from drafted men.

founded.

her into New York.

from the rebels at Chester Gap.

Morgan is safe in Virg nia.

two to compromise difficulties, if possible.

CHARLESTON, S. C., July 31st, 1863.

CHARLESTON, July 31, 1863.

RICHMOFD, July 31st, 1863.

proposals. Derby deprecated diplomatic interference.

Gold in New York on the '7th closed at 127 1-2.

An official dispatch has been received from Col. Shackel-

steamboats are constantly arriving from above.

our homes our independence and our country.

or service in their respective of

CHARLESTON, S. C., July 29, 1863.

MORTON, Miss., July 28, 1863.

ATLAN' A. Ga., July 29, 1863.

EICHMOND, July 30, 1863.

Gen. R. E. LEE.

MONTG MERY. July 29th, 1863.

Віснмомо, Ји у 30, 1863.

Only a small squad of Yankees have thus far appeared in

truce boat for the present.

and nine wounded on our side.

Gov. Pettus is dangerously ill.

ty cents for one in Confederate notes.

THE COUNTAY.

dear was at stake.

By command of

B. I HILTON, A G.

every day.

FICHMOND, July 29th, 1863.

TERMS OF ADVERTISING. Per Square of 10 lines or less-cash in advance.

charged \$2 per square for each insertion after the first. No advertisement, reflecting upon private character can, under any dirgumerances, be admitted.

Adverti_ements ordered to be continued on the inside

fighting for our rights, and have been during the war) and then return to Newbern unmolested. We have been informed that when the Yankees made their last raid up to Duplin, that, when on their return, Major Nethercutt would have met them at Limestone, pear Cor. Hussey's old place, This has been a very quiet day here. The news of the or somewhere below there, and have either captured them death of the Hon. W. L. Yancey has caused profound re. or disputed their passage until men enough could have argret amongst those who appreciated his abilities as a rived from Wilmington to have assisted in capturing them. states man, -the sympathizers in his devotion to the rights | but he had been otherwise ordered, and if this is so, the matof the States. His death is regarded as a public loss at this juncture.

States man,—the sympathizers in his devotion to the rights but he had been investigated. We have too many Genera's in our army, drawing their salaries, who received their appointments for some other cause than their fitness to fill the office. Yes, we have too many of your theoretical, dandy-look Generals, strolling about with their kid gloves ty of the movement against Mexico as adverse to the recent on, who possess neither the energy, courage, nor bravey to elections in France. A cessation of the exchange of reduce their theory to practice; or else they are lacking in patrictism and fidelity to our cause. We listen every day to hear that the Yaukees have marched up from Newbern through Duplin to the Bail Boad again, or else called Stafford county. It is believed an impending battle will take place on the Upper Rappahanneck. It rains here every day.

Stafford county. It is believed an impending battle will by Kinston and burned the Battering Ram there and then marched up through Wayne to the Rail Road. Who is to prevent it? Why, nobody, that we know of, but Major Nethercutt, who, we presume, would be ordered to make no resistance. Now is it not hard, that so many soldiers should be sent off from Duplin, Wayne, Lenoir and Jones, The bombardment was little more spirited to day. The to defend Richmond, and make raids through Pennsylvania. Ironsides and two Monitors took part. Two were killed and their own homes, fathers and friends left undetended ! Now as the citizens of our county have from the first, volunteered so generally in defence of our country, we hope this matter will be attended to. Major Nethercutt is the right sort of a man for the occasion, inasmuch as he pos-The latest advices from Vicksburg are that the Federals | sesses a strong constitution, was raised at hard labor, and are still shipping troops up the river. Large numbers of is inured to toil-capable of undergoing almost any amount of fatigue. And from the fact that he was raised in Duplin. has acted as sheriff of somes for many years, and has had his headquarters in Lenoir for some year or so, he is better acquainted with the country between Duplin and Newbern than any other one man in North Carolina; knows every river, creek, pocosin, road, path, bridge, yes, and every seventy-five cents to tweive dollars and eleven cents in Buffaloe, too, which would render him less liable to be imfrom three dollars and thirty cents to three dollars and six. posed upon and led astray. He is a John H. Morgan sort of man, if he only had the men, and was left to act on his own discretion. The Major was also an original secession-FROM RICHMOND_REPULSE OF THE RAID ON ist, because he saw that if we remained in the United States, that in 40 years one half of our substance would be eaten WELDON-ADDRESS OF GEN. LEE-APPEAL TO out by high tariffs, and the other half by free negroes .-That the government in the hands of the Black Republicans. No news this morning, except magre accounts of the repulse of the Yankee raid against Weldon. would impose a cuty of 300 or 400 per cent on all foreign imports, and thereby compel the bouthern agriculturalist in pay the Northern manufacturers 3 or 4 tim s as much for their fabrics as they are worth, as well as enable the Northers and soldier now absent from the army of Northern firginia. The order adds-To remain at home in this hour ern shippers, by the operation of their partial pavigation of the country's need, is unworthy the manhood of a Southern soldier. While you proudly hoast to belong to the army of Northern Virginia, let not it be said that you deserted would, in ten years, admit & sufficient number of free States into the Union to enable them to amend the Constitution your comrades in a contest in which everything you hold and pass a law to abolish slavery, which law would carry The Commanding General appeals to the people of the a little more force with it than an unconstitutional unlaw-Confederate States to send forth every man able to bear ful, and unauthorized proclamation issued by such a man arms to aid the brave soldiers who have so often beaten as Abr ham Lincoln. Yes, the Major is a secessionist. and contends that if the Constitution of the United States back our foes-to strike a d cisive blow for the safety of does not expressly authorize North Carolina to secede, neither does it expressly, nor by implication, authorize Abraham Lincoln to coerce her back muo the Union ; that General Cooper has assued an order to carry into effect | North Carolina is a free, sovereign, and independent State. the act of Cong ess requiring all Quartermasters and Com- and had as much right to secede from the Federal compact. missaries to detail -uch disabled soldiers as may be neces. as she had to enter into it-especially when one of the conces Cit zens so em. di tons on which she did enter into it had been violated as the provisions for the rendition of fugitive staves. Even Laniel Webster said-"A bargam broken on one side. was broken all around." Yes, the Major tutuks Abraham Lincoln has just as much right to subjugate Canada and uba, and hol : them as tax paying appendages, as he has North Carolina. As for reconstruction : for our part, rath er than live in the same government with the 'ying, acceit-Business was suspended, and the store doors ul, treacherous, and perjured Yankees, we would prefer a zens, soldiers and public officers. The longest procession | connection with any other people on the earth, -white. yellow, or black,-Christian, mahomedon, or Pegan. MANY CITIZANS OF DUPLIN.

The Reported Recognition Proposal of Napolcon.

[Paris (June 29) Correspondence of London Times.] I am not, perhaps, much in error in supposing that The Baltimore American of the 28th says that there is 110 the question put by the Marquis of Unuricarde to longer any doubt that Lee's army has eluded Meade again, Lord Russell, in the House of Lords, on Friday last, and is nearly in its old position in and around Culpeper and some reference to the statement in my letter of nesday on the renewal of propositions for a joint meand Gordonsville. The latest advices from the army of the Potomac on Saturday state that our forces held the diation in America. Lord Clarricade, however, spoke line of the Rappahannock between Kelley's ford and Wa- of the proposal of the Emperor of the French to the British government "to recognize the existing govern-By an arrival at New York, advices have been received | ment o. the Confederate States." The word " recogfrom the city of Mexico, to the 10th. The Council of Nota- lize," or "recognition," does not occur in my letter, and bilities, acting under French inspiration, had declared that may not be formally expressed in Baron Gros' note. the Mexicans desire an empire as a form of Government, though, of course, the overtures have recognition for and proclaimed Maximilian, of Austria, as Emperer; in the their ultimate object. What I spoke of was a propoevent of his not accepting, Napoleon is to select a person. sal for mediation or dipiomatic intervention. Lord An immense confligration occurred at Havanna on the Russell, strictly speaking, might deny that there was a proposal for recognition. I should be surprised, how-22nd, among the warehouses on regia wharf. It is estimaever, it it be denied that proposals for mediation had ted that four millions dollars worth of sugar was destroyed. peen made. It is certain that the Emperor held the Mayor Opdyke, of New York, has vetoed the ordinance conversation i alluded to in my letter with Mr. Lindsay and Mr. Roeback as I related it; and the Memorial Diplomatique of yesterday-a paper which I know ford announcing the capture of Gen. Morgan, Col. Clarke, to be in direct communication with the French foreign office-corroborates my statement in every word. It John J. Crittenden died at Frankfort, on Sunday, from corroborates it and adds something of its own: The general debility, without pain or struggle. His age was Emperor promised that M. Drouyn de L'Hujs should immediately address to Baron Grosthe nicessary instructions for bringing about a concert between France and The Scotia, with Liverpool dates to the 18th has arrived England on the expediency of joint diplomatic action off Cape Race. Roebuck withdrew his motion for the recogwith a view to put a stop to the war in the United nition of the South. In his remarks be said it has been States. In fact, we hear from London that Baron stated that the time has not yet come for the considera-Gros handed on Wednesday last to Earl Russell tormal tion of the question, and I have yielded to the suggestion; but let the noble Lord bear in mind that there proposals on the part of France. And further: We are assured that on this day (Sun-

are two dangers before him which he and England day) the answer of the English Cabinet is expected to have to meet, viz: Reconstruction of the Union upon the be received in Paris. Southern basis, or the acknowledgement of the Confede-

Campaigns on the Southern Coest_The Opinion of

During the war of 1812, the Eaglish Government conciliatory. An amnesty, instead of an armistice, is pro- appealed to the Duke of Wellington, then in the maturity of his military genius, to furnish a plan of campaign suited to the American country. The Dake replied : "In such countries as America, very extensive, thinpeopled, and producing but Little food in proportion o their extent, military operations by large bodies are impracticable, unless the party carrying them on has the uninterrupted use of a navigable river or very extensive means of land transportation, which such a country can rarely supply. I conceive, therefore, that were your army larger than even the proposed augmentation would make it, you could not quit the lakes (of Commings Point was severely bombarded yesterday, the | (Janada); and indeed, you would be tied to them, the more necessarily in proportion as your army would be large. Then as to landing upon the coast they are liable to the same objections, though to a greater Gregg, Simkins, Sumter and Wagner participating. Bat- degree, than an offensive operation founded upon tery Gregg lost two killed and wounded. The Battery is | Canada. You may go to a certain extent, as far as a navigable river, or your means of transport will enable you to subsist, provided your force is sufficiently large compared with that which the enemy will oppose to you. But I do not know where you could carry on such an operation which would be so injurious to the Americans as to force them to sue for peace."-XII. Wellington's Despatches, p. 525.

Thus we see how fixed was the opinion of the Duke Heavy bombardment from daybreak this morning on the enemy's works on Morris Island from Sumter and Wagner, of Wellington that nothing was to be done, even by a continued un il 9 o'clock, when it ceased. All quiet at 10 Power like England, which at that time had one thousand vessels of war affoat and in commission. A few weeks after the above letter was written the battle of New Orleans vindicated the sagacity of the Great Captain; but long before tidiogs of that strife reached England, a treaty of peace had been signed, and as The New York papers are full of details of the repulse of soon as he heard of it he wrote to the English Ministry. the Federal troops in their assault on Battery Wagner, on "I congratulate you on the termination of the war with America." He knew it was a hopele s undertaking. Charleston Mercury.

On Masonboro' Sound, on the 30th July, by Sam'l N. Cannon, Faq , Mr. WILLIAM E. HEWLETT to Miss MAR.

In this town, on the 29th, inst., of diptheria, CATHA-RINE MARGARETTA, daughter of C. and A. M. Stemmer-

At magnol a, N. C., on the 21st of July, 1863, of typhoid lever, SARAH A., daughter of John K. and Susan H. Groves, aged 22 years and 10 months Ber illness was severe, but she bore it with Christian fortitude. She had been a member of the Baptist Church for several years. barah, thou art now gone to the bright world on high, where there is no pain, sickness or sorrow. While we deplore thy death, we would not have thee back. Our loss is the gaig.

Weep not, fond parents; Sarah is gone.

Where she will be at rest. To join the angels in their song.

on her Redsemer's breast.

man, aged 4 years, 3 months and 8 days.

Mother, father, cease to grieve. For our Sarsh's torm She is a fe, oh, sate in Heaven.

F.ee from every threat'ning storm.

At his residence, in Wayne county, on Saturday, the 18th of July, ZaCHERIAH PARKER, aged about 7: years.
In Sampson county, on the 19th nt, Mrs. MaTILDA

raids, and to report, and be responsible to 110 one else not CHE TNUT, consert of Mr. David J. Chestnut. the Secretary of War, a little handful of Y, inkees will not march up to Duplin and steal 200 negroes, and \$100,000 in cash, and carry off as much provisions as they cas conveniently, and destroy the balance, and finally ruin some of native of Dundee, Scotland, but for some time a citizen of At the General Hospital in this town, on Thursday, July the best citizens of the county, (whose sons a re in the army this country, and in the C. S. Navy.