

# THE DAILY NORTH CAROLINIAN.

VOL. IV.]

WILMINGTON, N. C., SATURDAY MORNING, DECEMBER 17, 1864.

[NO. 1.

## Daily North Carolinian:

BY SINCLAIR & MUMSON.

### RATES OF SUBSCRIPTION.

Single copies 50 cents. Six months TWENTY-FIVE DOLLARS. Three months, FIFTEEN DOLLARS. One month FIVE DOLLARS. To Soldiers, Four Dollars per month.

### TERMS FOR WEEKLY:

The WEEKLY NORTH CAROLINIAN will be supplied to subscribers at TEN DOLLARS for six months, and FIVE DOLLARS for three months, strictly in advance.

### ADVERTISING TERMS:

Advertisements will be inserted in the Daily North Carolinian at the rate of ten lines or less constituting a square.

Advertisements intended for the Weekly will be inserted once free of charge in the Daily and charged Daily prices for their publication in the Weekly.

Marriage Notices, Obituaries and Funeral Notices and Religious Notices, THREE DOLLARS. Announcements of deaths, when not exceeding four lines, published free.

### AN ACT

To lay additional Taxes for the common defence and support of Government.

Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act "to lay taxes for the common defence and to carry on the Government of the Confederate States," approved 24th of April 1863, there shall be levied, from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, copartnership, association or corporation, liable thereto, taxes as follows, to-wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, 5 per cent. Provided, That from this tax on the value of property employed in agriculture shall be deducted the value of the tax in kind delivered thereon, as assessed under the law imposing it, and delivered to the Government: Provided, That no credit shall be allowed beyond 5 per cent.

II. On the value of gold and silver watches, 10 per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price actually paid for the same by the owner.

Sec. 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manufacturing, telegraph, express, railroads and dry-dock companies, and all other joint stock companies of every kind, whether incorporated or not, 5 per cent. The value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

Sec. 3. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals, 5 per cent; and upon all moneys held abroad, or upon the amount of the bills of exchange, drawn thereon on foreign countries, tax is 5 per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

II. Upon the amount of all solvent credits, and of all bank bills and all other papers issued as currency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, 5 per cent.

Sec. 4. Upon profits made in trade and business as follows:

I. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, sorghum syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boats, sleds, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st January, 1865, 10 per cent., in addition to the tax on such profits as income, under the act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24, 1863.

II. On all profits made by buying and

selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding 25 per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, money exchange, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Sec. 5. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of \$1000; provided, that the above exemptions shall not apply to any person whose property, exclusive of household furniture, shall be assessed at a value exceeding \$1000.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or the means of cultivating the same, by reason of the presence or of the proximity of the enemy, reduced in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner.

Sec. 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the 1st day of June next, or as soon after as practicable, allowing an extension of 90 days West of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year 1864, shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec. 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by said act, and also the 1st section of said act, are suspended for the year 1864, and no estimated rent, hire or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under the tax act of 1863.

Sec. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall not exceed the interest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from tax in all cases where the interest on the same shall not exceed \$1000.

FABLE IN REAL LIFE.—Sherman, since he began to figure in this war, has been, says the Augusta Register, a "pent up Utica." He has longed to do something that savored of eclat. The honors won in the better track of civilized warfare have all along been too tame to sit comfortably on his brow. His brain has long labored to disgorge itself of a grand plan which it had conceived. He has it now on foot. It reminds us of one of Esop's fables:

"The mountains were said to be in labor, and uttered most dreadful groans.—Men flocked from far and near to see what birth would be produced. After they had waited a considerable time in expectation, out crept a mouse."

Mr. Sherman's plans will prove as harmless as a mouse, and when the truth leaks out, if it ever does, it will be proven that Hood's movements had a good deal to do with hastening the travail, and Bragg, we are sure, will make the birth entirely premature.

The population of the British North American Provinces that are uniting is but little short of 3,000,000. The Catholic religion is held by considerably more than two-fifths of the number.

OUR ARMY.—We notice in the papers an estimate that since the war began 142,000 soldiers in connection with the Confederate army have been converted.

ARMY MOVEMENTS.—We have unquestionable authority for stating that the army of Gen. Hood, in high spirits and largely increased in numbers, left Florence, Alabama, on Monday last, and by this time is no doubt deep into the heart of Middle Tennessee. We may, therefore, reasonably look for some heavy work in that quarter during the present week. If Gen. Hood shall prove successful in the enterprise he has undertaken, we shall be greatly the gainers, even if Sherman is equally successful in his movement. There has been no time when we would not have willingly exchanged any position on a coast for the reclamation of Tennessee and the transfer of the seat of war from the heart to the borders of the Confederacy.

Even the reclamation of the defenses afforded by the Cumberland mountains and the Tennessee river will be worth to us an army of at least 50,000 men, and, once reclaimed, they will not be again readily surrendered. Aside from the advantages of the country thus regained in a merely defensive point of view, we will recover our vast iron, coal and copper mines, as well as the nitre caves of East Tennessee, all of which, at this time, are of immense value to the Confederate States. All the injury which Sherman may do the country over which he marches, and all the advantages which he may gain by a position on the sea-coast, will be vastly more than compensated for by the reclamation of these great interests. And besides, we may reasonably hope that the ranks of Gen. Hood will be greatly swollen by accessions from Tennessee and Kentucky, which will make his army not only formidable but invincible by any Federal force now confronting or opposing it.

Gen. Hood is accompanied in his advance by the indomitable Forrest, which of itself is an augury of success. With his brave Tennessee and Kentucky cavaliers, and supported by the heavy infantry force of the General-in-Chief, he will be very apt to go where he pleases, and we shall be somewhat disappointed if we do not hear of him ere long driving the enemy from the city of Nashville, and this place once more in the possession of our troops, they will not again be driven from it by the fear of gunboats.

Gen. Hood is accompanied in his advance by the indomitable Forrest, which of itself is an augury of success. With his brave Tennessee and Kentucky cavaliers, and supported by the heavy infantry force of the General-in-Chief, he will be very apt to go where he pleases, and we shall be somewhat disappointed if we do not hear of him ere long driving the enemy from the city of Nashville, and this place once more in the possession of our troops, they will not again be driven from it by the fear of gunboats.

Gen. Hood is accompanied in his advance by the indomitable Forrest, which of itself is an augury of success. With his brave Tennessee and Kentucky cavaliers, and supported by the heavy infantry force of the General-in-Chief, he will be very apt to go where he pleases, and we shall be somewhat disappointed if we do not hear of him ere long driving the enemy from the city of Nashville, and this place once more in the possession of our troops, they will not again be driven from it by the fear of gunboats.

Gen. Hood is accompanied in his advance by the indomitable Forrest, which of itself is an augury of success. With his brave Tennessee and Kentucky cavaliers, and supported by the heavy infantry force of the General-in-Chief, he will be very apt to go where he pleases, and we shall be somewhat disappointed if we do not hear of him ere long driving the enemy from the city of Nashville, and this place once more in the possession of our troops, they will not again be driven from it by the fear of gunboats.

Gen. Hood is accompanied in his advance by the indomitable Forrest, which of itself is an augury of success. With his brave Tennessee and Kentucky cavaliers, and supported by the heavy infantry force of the General-in-Chief, he will be very apt to go where he pleases, and we shall be somewhat disappointed if we do not hear of him ere long driving the enemy from the city of Nashville, and this place once more in the possession of our troops, they will not again be driven from it by the fear of gunboats.

THE WAY NEGROES ARE TREATED BY YANKEES.—We learn that a salt maker captured by the Yankees in their late raid on this place, and paroled at Pensacola, states that after the enemy had got some distance from here they tied the negroes together, and that some of them getting tired of their treatment were shot in attempting to escape. At Pensacola they sent the negro men into the army and told the women, who were encamped on the beach, that the men were sent to Vermont to provide homes for them. It is thus, with their lying propensities, that they induce our negroes to leave their comfortable homes. We presume that ere this the negro women have been sent to New Orleans on the Yankee Louisiana plantations, or sold in Cuba.

Mirrianna News.

The "Indefatigable" Acton of the Army News Agency tells a good story about Forrest. The other day the Wizzard was with the army of Tennessee, and while there the cynosure of all eyes. A group of barefooted veterans collected around the hero, when he thus accosted them: "Come and go along with me boys—I'll have you all well shod if I have to take you to Illinois to get the shoes." One elongated specimen of a veteran, whose barefoot left a track in the mud as long as the hull of the Great Eastern, looked first at the General and then at his companions, and whispered aside to his companions:

"I say, boys, he'd git us the shoes but he'd fight us like h—l. I reckon we better stay here."

CHARLESTON.—The exchange of prisoners has been transferred from Savannah to Charleston. Pending the exchange, hostilities in the harbor will cease. This arrangement was entered into on Monday, but somehow it was not known at Fort Sumter, at which place some of our sharpshooters fired at and winged a Yankee at Battery Gregg. Thereupon the enemy opened on the fort. Subsequently the matter was explained, and the firing ceased.

The London Index says that the new Confederate war steamer Shenandoah—supposed to be the Sea King—had gone out on service, fully armed and manned, and in excellent trim, to replace the Florida.

The net receipts of produce collected under the tithe law in Alabama, for the year ending August 31, 1864, were \$17,110,820. Average cost of collection 4 1/2 per cent.

### FROM TRANS-MISSISSIPPI.

The Mobile Advertiser gives us the quizzed late news from the Trans-Mississippi Department:

There is no reasonable doubt that by this time Fort Smith is in our possession, leaving in the far western portion of the Department, no yankee forces except about 1,000 men at Fort Gibson, in the Cherokee country, which can be easily overpowered, if necessary, but does not interfere with our movements. Stand Watie rules that country, having captured numerous trains since his big haul in September.

The Cherokee, Chickasaw, Creek and Seminole have upwards of 7,000 men in arms, and are firmly united in the Southern cause. About 2,000 Cherokees and Creeks went off to the Yankees with Ross, but it is the opinion of Stand Watie that not more than 400 or 500 of them are left.

Mr. Boudinot confirms the report of Col. Brooks' capture of a train of 50 or 60 wagons between Fayetteville and the Missouri line, just previous to the capture of Fayetteville.

The Yankees still hold Little Rock on sufferance. Magruder could capture the place, but it would not pay.

At the latest news from Gen. Price, previous to the capture of Fayetteville, he was at Cane Hill with 23,000 men, a portion of whom are in need of arms. He had great trouble in getting out of Missouri, with his immense spoils, being hard pressed by the enemy, but sustained no disaster except the capture of Mariaduke and Cabell on which, occasion he lost about three hundred men. All the other Yankee stories of their success over him are false. At latest accounts his train, numbering 1,280 to 1,300 wagons, was crossing the Arkansas between Fort Smith and Fort Gibson.

All the western people, especially the Missourians, are well satisfied with the results, and Gen. Parson says "Tell my Missouri friends that the Missouri expedition has been a complete success."

The object of the return of the expedition was, as has been declared by a high authority in those matters, to secure the spoils of the campaign, and place arms in the hands of the numerous recruits.

ANOTHER GALLANT AFFAIR.—We hear of quite a gallant achievement of our cavalry in front of Osterhaus' corps, Sunday last. A marauding party of Yankees, two hundred strong, who had been robbing every body within their reach and were returning loaded with plunder, were attacked by four hundred of our cavalry, under Colonel Prather, and after a severe engagement completely routed. A portion of the party were in buggies and carriages which they had stolen, all of whom, amounting to thirty, were captured. A considerable number were killed and wounded. The yankees were pursued by our men and driven up to Osterhaus' camp, where they took refuge. Osterhaus sent out a regiment of infantry to repulse Prather, but the latter, after a brief engagement, captured the whole of them. He was about making away with his prisoners and rescued booty, when he was attacked by the whole corps, and compelled to abandon his captured men in order to save his own. The thirty, first taken, were safely brought into our lines.

Our loss in the two affairs was two killed and seven wounded, several of the latter mortally.

Savannah Republican.

S. C. TROOPS.—The Governor of South Carolina, in his annual Message to the Legislature, states that South Carolina has furnished to the Confederate service at least 65,000 troops. The voting population of the State is put down at 47,000. The Governor also states that he has not claimed as State officers, exempt from conscription, magistrates, deputy clerks, militia officers, and other officers, between the ages of 18 and 45. "Indeed," says the Governor, "the whole number claimed by the State, and not exempted by Confederate authority, will not exceed eighty-six; with the exception of the Soldiers' Boards of Relief, between 45 and 50, and these I have claimed only until the meeting of the Legislature."

GENERAL BEAUREGARD AND THE DEAF MUTES.—We quote from the Deaf Mute Casket: "Gen. Beauregard paid a short visit to this city (Raleigh) several weeks ago, and while here our deaf-mute pupils expressed a great desire to see him. They accordingly repaired to the depot at the hour of his departure. Although when he arrived it was quite late, and he had but a few minutes to spare before the departure of the train, he gave each of them a cordial shake of the hand, and remarked while doing so that 'he felt sure he would not be called on for a speech from the crowd.'"

ENGLAND AND THE MINISTRY.—The Lord Palmerston of to-day is not his former self. Doubtless capacity even the most vigorous must begin to decline when life has overstepped its ordinary limit of forecourse years. But it is rather in the indirect than the direct effects of advancing age that we attribute the peculiar difference which the veteran premier presents to the Palmerston of former days. A natural but dangerous ambition prompts him to keep in office to the last. Were he to fall he could not look forward to another premiership. His has been the greatest reputation of any English statesman since Sir Robert Peel. Instead of late years there has been an enthusiasm for Palmerston such as there was not for Peel. But that enthusiasm is waning.—The cabinet has become wholly discredited. Blunder after blunder, failure after failure, has marked his career. In foreign affairs its power is paralyzed by disunion. At the critical juncture, a line of policy which has been followed for months is suddenly abandoned in consequence of a split in the cabinet. Eager to remain in power to the last, Lord Palmerston gives way to threats of a secession which would endanger his ministry. Rather than resign he becomes a *roi faineant*. But the interest of the country suffer from such a course. The moral influence of England is temporarily annihilated; our threats of hostilities are disregarded and contemned, and our promises of material assistance are given only to be broken. At present, England has not a single ally, and her name has become a laughing stock among the Great Powers. She is a terror to no one, and a danger only to those who trust in her.—Blackwood.

SALTNESS OF THE SEA.—Surprise has been expressed that vessels going to Sebastopol take a smaller cargo than if they were going to Constantinople, or that they diminish their cargo in the latter port before entering the Black sea.

The reason is this—the density of the water in different seas is more or less considerable, and the vessels sailing in them sink more or less, according to their density. The density arises from the quantity of salt contained in the water; and consequently the saltier the sea is, the less a vessel sinks in it. As, too, the more salt a vessel carries, the deeper she penetrates the water, it follows that the more salt the water, the greater the quantity of salt that can be carried.

Now, as the Black sea is sixteen times less salt than the Mediterranean, a vessel which goes to Toulon or Marseilles for Sebastopol must take a smaller cargo than one that only goes to Constantinople, and still a smaller one if it is to enter the sea of Azoff, which is eighteen times less salt than the Mediterranean.

The Mediterranean is twice as salt as the Atlantic, once more than the Adriatic, five times more than the Caspian sea, twelve times more than the Indian sea, and seventeen times more than the Sea of Marmora.

The Dead sea contains more salt than any other sea. It is asserted on good authority that two tons of its water yield 589 pounds of salt and magnesia.

RESISTANCE TO LINCOLN'S CONSCRIPTION ACT.—A violent altercation took place in the village of Cherryville, Hunterdon county, N. J., on Saturday week, caused by the attempted arrest of a deserter named Sam Ruple, a hotel keeper in the village. Ruple was drafted in May last, and shortly after left the country for Canada, but returned about the last of September. The Provost Marshal then sent Deputy J. M. Morris and S. Slater, of Elizabeth, to arrest him. He refused to go, and said that an organization existed there which was sufficiently numerous and powerful to prevent an attempt to arrest any of their number, and that the officers would have but a few days more to make such arrests, as their "game would be up" after McClellan was elected. The deputy thereupon drew a revolver, and said that he should be compelled to take him dead or alive. Thereupon Ruple made a sudden spring at the officer, grasping the revolver and wrenching it from him. His bar keeper at the same time assailed the officer, knocking him down with a stung shot, and causing insensibility. He soon recovered, however, and turned upon the bar keeper, when a third assailant appeared and struck Morris with a heavy stone, after which all escaped, taking with them Morris' revolver and other weapons. The officers pursued, but were threatened with being shot in case of further movements, and were finally compelled to stop from weakness caused by their injuries. A reward of one hundred dollars has been offered for the arrest and delivery of Ruple at the headquarters by the Provost Marshal.—Northern Paper.

SAD CASUALTY.—Rob't E. Lovs, Esq., a respectable and widely known Lawyer of Salisbury, was run over and killed by a train of cars in that town on the 8th.—He was walking on the track reading a paper and a strong wind was blowing.—He leaves five children.—Fly. Observer.