

The United States Direct Tax.

The United States Tax Commissioner is at work in Charleston. A writer in the *Courier* answers many inquiries, which are daily asked him, as follows:

The United States tax now being collected by the commissioners in Charleston is levied by an Act of Congress, approved August 5, 1861, and is a part of a tax for the year 1861 upon the entire real estate of the nation. The quota of the States then in rebellion not having been paid, an Act was passed in June—approved the 7th—1862, extending the provisions of the tax law to "insurrectionary districts." It is under this latter Act, as amended February 6, 1863, and March 3, 1865, that the commissioners are now proceeding.

By its provision, as soon as the national military authority is established over any political subdivision of the State, the law is to go into effect. The commissioners are directed to assess a due proportion of the tax upon each piece of real estate, whether in town or country open an office, and give notice that the tax is payable and they are prepared to receive it. The assessment is to be based on the last valuation made by the State prior to January 1, 1861, or in default of that, upon such other valuation as the commissioners may be best able to ascertain. The tax is to be received sixty days from the giving notice, without interest; after that period, interest attaches at the rate of ten per cent, per year from the first day of July, 1862.

Each tax payer is to appear at the office of the commissioners in person, or, in case he cannot appear, then by his attorney either in fact or legally appointed, and the attorney must show that the person whose tax he applies to pay either has not engaged in the rebellion voluntarily, or has taken the oath of allegiance to the United States.

On the expiration of sixty days, all property on which the tax is unpaid is considered forfeited to the United States, and the commissioners may sell the same by giving thirty days notice. But the tax may be paid at any time before the day appointed for sale, by paying the interest accruing as above stated and in addition a penalty equal to one half the tax, which attaches as soon as the property is advertised for sale.

The interest in Charleston became chargeable after the 6th inst. The penalty will not so become, probably, till November next, before which time, it is thought, no advertisement of tax sales will be made.

After the sale, sixty days is allowed for redemption on payment of purchase money, with interest at the rate of 15 per cent per year from time of sale. Any person can redeem within this time. After that, persons proving loyalty may redeem at any time within a period of from one to two years, varying in length according to the discretion of the tax commissioners. An appeal may be made from the decision of the tax commissioners to the United States courts.

The certificates of sale, however, issued by the commissioners, can be affected in only one of three ways. 1st, by showing no tax was chargeable; 2d, by showing payment of tax; 3d, redemption of property.

The commissioners are empowered to bid in, under certain regulations, property for the United States at the tax sales. The property so bid in may afterwards be resold in quantities not to exceed 320 acres to one purchaser. At these secondary sales, officers, soldiers or sailors and marines, having faithfully served in the army, navy or marine corps of the United States for not less than three months, are entitled to buy, by paying one-fourth the purchase money down, and the balance within three years without interest.

Under certain other regulations the commissioners are required to bid in lands at the tax sales for various government and charitable purposes. More than one half of the lands sold for taxes in Beaufort District have been so bid in. Some of these have been set apart for military purposes, but by far the larger share has been reserved for schools and for "heads of families of the African race," to whom they have been sold in small parcels not ex-

ceeding twenty acres each, at private sale, and at the nominal price of one dollar and a quarter to one dollar and a half an acre.

COMERY FOR THE BIRD.—When the time drew nigh that the oxy-hydrogen microscope should be shown, at the Newcastle Polytechnic Exhibition, one night a poor old woman, whose riches will never retard her ascent to heaven, took her seat in the lecture room to witness the wonders that were for the first time to meet her sight.

A piece of lace was magnified into a salmon net, a flea was metamorphosed into an elephant, and other marvels were performed before the venerable dame, who sat in astonishment, staring open-mouthed at the desk. But when, at length, a milliner's needle was transferred into a poplar tree, and confronted her with its huge eye, she exclaimed, "A camel could get through that. There is some hope for the rich folks yet!"

PROMISING YOUTHS.—A celebrated clergyman was spending a Sunday at Greenport, N. I., not long since, and of course preached a sermon. Returning from church, he passed a number of specimens of "Young America," amusing themselves with a game of marbles, rather intimately mixed with fancy swearing. "My boy," said the reverend gentleman to an interesting youth of eight years, "my boy, I am quite frightened."

"Are you?" answered Buttons, quite naïvely, "why the deuce don't you run then?"

SLEEP.—A writer says that women require more sleep than men, and farmers less than those engaged in almost any other occupation. Editors, reporters, and telegraph operators need no sleep at all. Lawyers can sleep as much as they please, and thus keep out of mischief. Clergymen can sleep twelve hours out of the twenty-four, and can pat their parish to sleep once a week.

A man with an enormously large mouth called on a dentist to get a tooth drawn. After the dentist had prepared his instrument, and was about to commence operation, the man began to strain and stretch his mouth till he got it to a frightful width. "Stay, Sir," said the dentist; "don't trouble yourself to stretch your mouth any wider, for I intend to stand outside of it to draw your tooth."

The Great Literary Weekly Resumed.

THE PROPRIETORS OF THAT LONG ESTABLISHED and popular familiar journal,

THE SOUTHERN FIELD AND FRESIDE, take great pleasure in informing its numerous friends and patrons, that its publication will be resumed just as soon as the mail facilities of the country will enable them to circulate the same. This is an old paper published for many years at Augusta, Ga., and is devoted entirely to

POLITE LITERATURE.

It is gem for the fireside, an ornament for the parlor, and an indispensable companion to the housewife and agriculturist.

It is a large, eight page sheet, handsomely printed with new type.

Terms:

Subscription one year, ----- \$5.00.
" six months, ----- 3.00.

The Key Stone,

OUR MONTHLY MASONIC MAGAZINE,

Will also be resumed at the same time. This Magazine is endorsed, and recommended to the Fraternity at large, by the Grand Lodge of North Carolina. As regards matter and typography, it will be equal to any similar publication in the United States.

Terms:

Subscription for one year, ----- \$3.00.
Address, WM. B. SMITH & Co.,
Raleigh, N. C.

A limited number of advertisements admitted into each publication.

Newspapers generally will please notice.—Exchanges respectfully invited, at once from all parts of the country.

June 9

Pleasant—To open your wife's jewel-box, and discover a strange gentleman's hair done up as a keep-sake. We know of nothing that makes an ardent temperament feel more "knify."

Why is the ghost in Hamlet like a peacock?

Because he "could a tale unfold."

DR. D. L. DESAUSURE HAS RESUMED THE practice of medicine in connection with Dr. L. M. DESAUSURE.

June 5 1m

Books Wanted.

PERSONS HAVING IN THEIR POSSESSION, or on their premises, Books taken from Mr. Bonney's store-house, (Drakeford's old store,) in the month of February last, will confer a favor on the party owning them by giving notice of the fact, or returning them to the under-igned. The servants of many families in Camden, and on the adjoining Plantations have Books in their possession which are of no use to them, while the retaining of the books destroys the value of a large number of expressive ranks. Among the books wanted to complete sets, are several old volumes of Greek and Latin and standard works in gilt binding, also a Roman Missal, (illuminated) for which a reward will be paid.

M. BUSSELL,
for JOHN RUSSELL,
Charleston.

SOLDIERS' BOARD OF RELIEF.

To the payers of the Tax in Kind to the Soldiers' Board of Relief.

YOU ARE IN ARREARS FOR THIS TAX, AND have not paid it yet. The persons for whom it was intended, by law, are now suffering. This Board earnestly implores you to pay the same forthwith.—They have considered the reasons assigned by many persons for not doing so, to wit: That the enemy under Gen. Sherman and Gen. Potter, and the cavalry corps of the Confederate States, have eaten up, or destroyed, all their corn, and other provisions; that you have not enough for your own use, and are now borrowing from others, to enable you to live, and this Board have concluded that these reasons cannot stand, and are not proper.

The Board cannot release this tax, without repealing the act of the Legislature which imposes it—this the Board has no power to do. The laws of the State are in full force and vigor, and unrevoked, and it is the duty of every citizen, stronger now than ever, to obey them. When might becomes the practical law of the land, no man is safe in person or property.

If your corn and other provisions have been taken from you, then you can purchase more. If you ask where, we answer by the information before the Board, that an unlimited amount of corn can be had around Sumter Court House at seventy-five cents in specie. If you have no specie, then use other property to get it, and thus buy the corn, or give a satisfactory note, payable next winter in good money. You can do this, better and more effectually than the poor wife or widow. You have property, or you would have no Tax to pay. Use it to raise the amount of your tax. This aid is intended for destitute women and children. They have no property and cannot help themselves. You can help them by doing your duty under the law. They cannot raise specie to buy corn—but you can, by doing your duty.

If you told Mr. McKain, our collector of State Taxes, that you had lost some property by the enemy and therefore could not pay your Taxes, he would tell you that was no excuse, and you must pay up. In short the proposition is this, because you have lost some property, you ought not to pay a tax on any. This is a mistake, and cannot be admitted. Nor would the Legislature relieve you from paying the Tax, on that plea. The Board earnestly prays you to use all possible means at your command to procure this corn and pay your Tax. Seven hundred and eighty-five children and three hundred and forty-six widows, wives, and aged mothers and fathers, have to be supported by this Tax. It will be a small amount to them at best. Aid them by paying your tax, and you relieve the distressed and suffering.

The Board willingly will do all in its power to aid you, and therefore proposes to receive from you, now, one half of your tax, and the other half in October, out of the growing crop; also to commute the Syrup Tax into corn, and receive one bushel for two gallons.

By order of the Board:
JNO. M. DESAUSURE,
Chairman.
June 2—1

Two Hundred Dollars Reward in Specie.

STOLEN FROM MY STABLES ON THE NIGHT of the 5th inst., two (2) fine BAY MARES, one a large bay mare, will fold in the first of the fall, 7 years old, color a deep bay, black legs, main and tail, very small fore top, too short to be kept or placed under the brow band, no white about her, unless saddle marks; a small scar on the right hind leg at the knee or hock joint, outside of the leg, recently done by ploughing; a very heavy made animal, with great muscular power, fine action, gentle and kind in harness or under saddle; gates, walk trot and lope.

Also, one BAY FILLEY, 4 years old, about 14 1-2 hands high, dark bay color, black legs, main and tail a very handsome animal, beautifully formed with rather a heavy main and tail. No particular marks, except a small scar on the left hip, near the root of the tail, in the shape of a half moon, caused by a kick. These two animals are very much attached to each other, and when separated, restless and uneasy.

I will pay the above reward in specie or its equivalent for the recovery of my mares, or one hundred dollars for either of them. Any information as to the thief will be duly appreciated, and any information as to the mares can be given to James B. Curleton, Esq., or Dr. R. B. Johnston, Camden, S. C., or Hon. James A. Witherspoon, Lancaster C. H., Capt. Thos. Taylor, Columbia, S. C., or myself.

R. M. MILLER,
Pineville, C & S. C. R. R.

May 24—4 No. Co.
Columbia Phoenix will copy four times, once a week, and send bill to this office. To be paid in specie.

Rail Road Mill.

A STEAM MILL FOR GRINDING MEAL AND grits, is now in successful operation at the old Depot. Grinding done at all hours of the day. A share of patronage is solicited.

J. JOHNS, Agent.

May 5

WILL STAND.

THE THOROUGHbred CANADIAN HORSE BUCKHILLARD, at the residence of Benjamin Cook, 10 miles north of Camden. Fees \$25 in current funds. Grqm, \$1.00.

May 8

1m

FOR SALE OR BARTER.

A LOT OF PLOUGH IRON: APPLY AT MATHEON, & CO.

May 24

Carriage for Sale.

A FOUR SEAT CARRIAGE, FOR TWO HORSES in excellent order, for sale or exchange for Corn. Apply to B. P. COLBURN.

May 26

31

Kirkwood Flour and Grist Mill.

THE ABOVE MILL IS PREPARED TO GRIND Wheat, Corn, Rice and Rye. Toll one-tenth in all cases. B. P. COLBURN.

May 26

5t.

For Sale.

FIVE HUNDRED POUNDS BACON IN LOTS to suit purchasers. Apply at this office.

May 31

1

PONEY WANTED,

A LADY'S SADDLE HORSE WANTED IN EXCHANGE for a mule. Apply to B. P. COLBURN.

May 31

3

SPECIAL NOTICE.

THE SUBSCRIBER KEEPS CONSTANTLY hand a fresh supply of Meal and Hominy in exchange for Corn. Apply at Mr. McCreight's shop on Main street. J. F. SUTHERLAND.

May 12

JUST PUBLISHED,

Master William Mitten:

OR

A youth of brilliant talents, who was ruined by bad luck.

By the author of "Georgia Scenes."

ABOUT TWO HUNDRED AND FIFTY PAGES octavo—well printed with neat paper covers.—Written in Judge Longstreet's best and humorous style. Price \$5, for which we will send a copy, post paid, to any part of the Confederacy. The actual discount to the trade.

June 9

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