



Instructions issued by the President of the United States, relative to the sale, for Delinquent Taxes, of certain Lands situated in the State of South Carolina.

To the Tax Commissioners for the District of South Carolina: Whereas you were duly appointed a Board of Tax Commissioners for the District of South Carolina, wherein by reason of insurrection and rebellion, the civil authority of the Government of the United States has been and continues to be obstructed, so that the provisions of the act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August 5, 1861, could not be peaceably executed; and

Whereas, heretofore, to wit in the months of February and March of the present year, you as Commissioners aforesaid caused certain lots and parcels of land, situated in the Parish of St. Helena in said State, to be sold for the direct taxes, unpaid and charged on the same; and

Whereas, at said sale you struck off to the United States, divers of said lots and parcels of land at certain sums, equal in each case to at least the tax penalty and costs, and ten per cent interest on said tax charged on each lot or parcel of land respectively; pursuant to public notice theretofore given; and

Whereas, the owners of said lots and parcels of land, so struck off to the United States, have abandoned the same, and have not paid the taxes thereon nor redeemed them; and

Whereas, you have represented to me that you are satisfied that the said owners have left the said lots and parcels of land to engage in and abet the said rebellion,

Now therefore, these presents witness that I, Abraham Lincoln, President of the United States, pursuant to the provisions of the Act of Congress, entitled "An act for the collection of direct taxes in insurrectionary districts within the United States and for other purposes" approved on the 7th day of June, A. D. 1862, and the amendments thereto, approved on the 6th day of February, A. D. 1863, have issued and hereby do issue these very instructions and directions to you, as the Board of Tax Commissioners aforesaid, in the manner and form following, that is to say:

First. You will cause the said lands except such as in these instructions are particularly excepted (or provided for) to be surveyed and subdivided and sold at public sale, in parcels not to exceed three hundred and twenty acres to any one purchaser, after giving due notice thereof for sixty days, as upon the sale of other public lands of the United States, and to issue a certificate therefor. Such lands to be sold on the terms prescribed in the eleventh section of the Act entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," and of the Act amendatory of the same, approved the sixth day of February, A. D. 1863.

Second. If upon such sale, any person serving in the Army or Navy or Marine Corps, shall become a purchaser, and shall pay one-fourth part of the purchase money pursuant to the provisions of the said eleventh section of the said Act of Congress, the said Commissioners shall issue a certificate for the said tract or parcel of land so purchased, subject nevertheless to the payment of the residue of the purchase money in three years from the date of said sale, either in money or in certificates of indebtedness of the United States, and subject also to the condition that he, his heirs or assigns shall commit no waste upon the premises sold; and in case he or they shall fail to pay the residue of the said purchase money within the time limited for the payment thereof, or shall at any time prior to the full payment of the purchase money in cash or in certificates of indebtedness as aforesaid, with interest, if any due upon the same, together with costs, commit any waste, it shall and may be lawful for said Commissioners, or their successors in office, to enter upon the said premises and to sell the same for the payment of the purchase money due the United States, returning the overplus, if any there shall be, to the said purchaser, his heirs or assigns holding the said land. Which conditions shall be fully set out in the certificate of the Commissioners.

You will cause the plantations on St. Helena Island and known as Land's end, and the Ben. Chaplin place, to be laid off and divided into town lots of such size as you may judge proper, not exceeding five acres each, and you will proceed to sell all said lots not needed or selected for Government purposes at public sale, for cash. Or if any person or persons serving in the Army or Navy or Marine Corps, on the terms provided in the 11th section of the Act of Congress hereinbefore mentioned, and subject to the conditions stated in these instructions in case of sales to such person or persons serving as aforesaid. Prior to making sale of said lots, you will cause the corners of the same to be permanently marked and duplicate plots or drafts of said lots to be made, describing them accurately by metes and bounds thereof, or other definite description, and you will cause said copies to be duly authenticated under your hands, one whereof you will transmit to the office of the Secretary of the Treasury to be filed therein.

There are excepted from these instructions to sell, parts of the following tracts of land which are reserved for the use of the United States, for war, military, naval, revenue and police purposes.

On St. Helena Island, Edding's Point, St. Helensville, St. Helensville Co.; pine land, Land's End and the Ben. Chaplin place.

On Coosaw Island, Coosaw.

On Ladies Island, White Hall and Laurel Fay.

On Port Royal Island, the Hermitage, the Cottage, the Old Fort, the Farm, Pigeon Point, the Campbell place, the Bell place, Magnolia, and the Middleton Stewart place; and on Parry's Island, the Means place.

Also, on Hunting Island, and on Phillips' Island, the woodland tracts deemed necessary for the use of the United States.

And you will cause the said parts so reserved as aforesaid, to be surveyed, and duplicate plots and drafts of the same to be made, describing the same by metes and bounds, or other definite description: one of which plots or drafts duly authenticated under your hands, you will cause to be filed in the office of the Secretary of the Treasury.

You will set apart for school purposes in a convenient

form for use as a farm or farms, one or more tracts, (which are hereby excepted from the operation of said instructions to sell) a part or parts of the said land so purchased in (and) by you and belonging to the United States, as aforesaid, not exceeding 160 acres in each, and including such dwelling house or houses and out-buildings as may be upon either of the following named plantations: on St. Helena Island, the Oaks, Indian Hill, the Thomas James Fripp place, Cedar Grove, the McTuren's lands, Frogmore, the Frank Richard place, the Oliver Fripp place, the Wallace place and Edding's Point, and the whole of the Thomas B. Chaplin place, the Grove and the Foker place. On Coosaw Island, Coosaw. On Ladies Island, Orange Grove, White Hall, the James Chaplin place, including the Saxby Chaplin lot, Pleasant Point, the John Johnson place, Springfield, the Williams place and the Capers' place; on Port Royal Island, the Cottage, the Old Fort, Swamp Place, Halfway House, Gray Hill, the Middleton Stuart place, Oak Mulligan, Little Baynard, the Kibbet place, Laurel Bay and the Thompson place; and on Parry's Island, the Fuller place and the Means place.

You will cause the parts of the said tracts and parcels of land so set apart as aforesaid to be surveyed and accurately described by metes and bounds or other definite description, and the corners thereof to be permanently marked and duplicate plots and drafts of the same to be made and duly authenticated under your hands, one copy of which you will cause to be filed in the office of the Secretary of the Treasury.

The lands so set apart you will let and lease for such terms not exceeding five years, and on such conditions as you may deem eligible, reserving the rents and issues thereof to yourselves and your successors in office, and you will take, receive and collect such rents and issues and appropriate and apply the same to the education of colored youths, and of such poor white persons, being minors, as may by themselves, parents, guardians, or next friends, apply for the benefit thereof, and you are authorized to establish such schools, and to direct the tuition of such branches of learning as you in your judgment shall deem most eligible, subject nevertheless to the general direction and control of the Secretary of the Treasury.

And there is also excepted and reserved out of and from the said lands so purchased by the United States, and directed to be sold as aforesaid, all parts of the following tracts of land not otherwise appropriated, to wit:

On St. Helena Island, the Oaks, Oakland, Indian Hill, Edding's Point, the Thomas James Fripp place, Cedar Grove, the Hamilton Fripp place, the McTuren's lands, Hope place, Woodstock, Frogmore, the Frank Richard place, the John Fripp place, the Scott place, the Oliver Fripp place, the Wallace place, the Fendon place, On Coosaw Island, Coosaw and Corn Island. On Ladies Island, Orange Grove, the Hazel Farm, White Hall, the James Chaplin place, Pleasant Point, the John Johnson place, Springfield, Laurel Fay, the Williams place, and the Capers' place. On Port Royal Island, the Farm, the Old Fort, Polly's Grove, the Bell place, the Campbell place, the Swamp place, Half Way House, Gray's Hill, Magnolia, the Middleton Stuart place, Oak Mulligan, the John F. Chaplin place, Oakland, Little Baynard, Jericho, the Oswald place, the Ellis place, the Kibbet place, and Laurel Bay; and on Parry's Island, the Fuller place, the Elliott place, No. 1, the Elliott place, No. 2, the Elliott place, No. 3, and the Means place.

And you will cause the same to be surveyed and to be particularly described by metes and bounds or other definite description, and to be divided into lots and parcels not exceeding twenty acres each, corners of which you will cause to be permanently designated by stones planted, or by marked trees or other suitable monuments. In case of irregularity in the boundaries of tracts or plantations, between those which have been or may be selected for specific purposes, and those which are not so selected, you will not be strictly limited to such boundaries but may conform the diversion to the general lines of the new survey.

And you will cause accurate plots or drafts of the surveys to be made, exhibiting the said subdivisions of twenty acres each, duly authenticated under your hands, one whereof shall be filed in the office of the Secretary of the Treasury.

You are further directed to issue certificates for the said lots and parcels of land to the heads of families of the African race, one to each, preferring such as by their good conduct, meritorious services or exemplary character, will be examples of moral propriety and industry to those of the same race, for the charitable purpose of providing homes for such heads of families and their families respectively, so as to give them an interest in the soil, and to form an industrial settlement of worthy persons of said race, they, the said heads of families paying to the Commissioners such sum not less than \$1.50 per acre as the said Commissioners shall designate and determine as proper to be charged for the said lands, in view of the charitable purposes aforesaid.

And you are further instructed to announce in your advertisement of the sale of said lands so directed to be sold as aforesaid, that the same will be set up for sale at \$1.25 an acre each, and that the same will not be sold unless the bids advance beyond that price.

Where any tracts or lots of land have erected thereon dwelling houses, barns or other out-houses, you will appraise the same at what you deem the cash value thereof, and in case the said lots or tracts of land on which the said buildings are erected shall fall when offered for sale as aforesaid to be bid up to a sum equal to one third part of the appraised value thereof, you will cause the same to be withdrawn from sale, and to be re-advertised and again offered for sale as soon as conveniently practicable on the same conditions as are stated in these instructions.

In order to enable you to protect the interests of the United States, you will in your written conditions of sale reserve a single bid to be publicly made by the Commissioners or by their authority of such a sum as you may deem eligible, not less than one third part of the appraised value.

In case on a third attempt you shall fail to sell such lands as may be offered for sale as aforesaid, or any of them, after again advertising them as above directed, you will sell them to the highest bidder, if the Secretary of the Treasury shall so direct, upon report to him of your proceedings.

You will keep a book or books, in which you will enter or cause to be entered, full descriptions of the said lands so to be surveyed as aforesaid, with a draft or plat of each survey, exhibiting the subdivisions, if any.

And you shall also make an entry therein of each tract and lot sold, with the name of the purchaser, and the sum for which the same may be sold, the date of the sale, and the date of the issuing of the certificates to the purchasers, and you shall also particularly describe and set out in said book the tracts reserved for the use of the United States for Military, Naval, revenue and police purposes, and the tract or tracts also set apart for school purposes, and you will make an entry of each tract for which a certificate shall be given to any colored citizen, being the head of a family as aforesaid, together with the name of such head of family and the sum of money with which he shall be charged for

any lot for which a certificate shall be given him and the date of the issue of such certificate, and you will cause transcripts of said book or books duly verified by you, to be filed in the office of the Secretary of the Treasury, and when your commission shall expire you shall cause said book or books to be filed in said office.

You will also sell at public sale after giving notice as aforesaid, all the lots and buildings in the town of Beaufort and State aforesaid, struck off to the United States, at such sale and not redeemed. Prior to making such sale you will appraise the said lots and buildings at their cash value, and in case any of the same on being offered for sale shall not be bid to one third of the appraised value, you will cause the same to be withdrawn from sale, and upon being advertised to be again offered for sale, and if after being so advertised and offered a third time for sale, it shall fail to be bid to one fifth of its appraised value, you will sell the same to the highest bidder, if on report of your proceedings to the Secretary of the Treasury, he shall deem it eligible so to do. The conditions of sale in each case shall be the same as those above stated in relation to the plantations or tracts of land to be sold pursuant to these instructions.

In your conditions of sale of the said town of Beaufort, you are authorized to protect the interests of the United States by reserving a bid on each or any of the said lots or buildings to be made by the Commissioners or by some one by their authority, to be publicly made, for such sum as you may deem proper.

Witness my hand, this 16th day of September, A. D. 1863.

(Signed) ABRAHAM LINCOLN.

How a Soldier Rides.

The civilized world over he rides much the same; his head and neck are erect, yet flexible upon his shoulders; these are square, and equally thrown back, expanding his chest; the small of his back well in, supporting the loins, which, though straightened, are perfectly supple, accommodating the body to every motion of the horse. The arms to the elbow fall naturally and close to the side, the left forearm bent, and with the wrists as high as the elbow or belt; the sword arm, when not engaged, falling easily and close to the body. The buttocks bear upon the saddle; in other words, the soldier is seated in the saddle, resting the weight of his body in it, and as far forward as possible. His legs fall naturally with a gentle bend at the knee: his thighs are turned upon their flats, and to the knee cleave to the horse; from the knee down the leg is flexible upon the joint, permitting him to indicate to the horse the movements he wills. The ball of the foot rests in the stirrups, and there sustains the weight of the leg only; his heel is sunk, his toe raised, and the entire foot parallel to the horse's flank. At whatever gait he is going, his hold on the bridle is light, just feeling the horse's mouth. Thus seated, with comparative comfort to himself and horse, he makes the long and tedious march, the rapid raid, the impetuous charge, controls the nervous steed, and with ease makes him obedient to his will. * * Having given an idea of the position he should take when in the saddle, we will retrograde a step, and tell him how he can best get there. Approach your horse obliquely, from off the left shoulder; adjust your stirrups by the length from the tip of the middle finger (when resting on the tongue of the buckle) to the pit of the arm. * * Place the reins of the snaffle on the pommel of the saddle; with the assistance of the right hand, engage the reins of the curb in the left, separating them by the little finger, the left rein being on the outside, and the right one between the little and the fourth fingers; pass the loose ends over the forefinger, and between it and the thumb; at the same time, with the left hand grasp a lock of the mane; put the ball of your left foot in the stirrup; rest your right hand upon the cantle of the saddle; spring lightly from the right foot, raising yourself to your full height in the stirrup (don't sprawl over the horse's neck); remove the right hand, passing the leg over the croup; sit lightly in the saddle, without looking down; raise the toe and find the right stirrup; leave go the mane; slip the bridle hand along the reins until it is as near as may be over the pommel of the saddle, and at the height of the waist; at the same time, pass the reins of the snaffle into the palm of the left hand, the right rein passing over the fore, the left under the little finger; and there we will leave it dangling until it is required for use. The thumb of the bridle hand should be up; the little finger or lower part of the hand drawn or rounded in by a slight turn of the wrist, so that you may see the nails of every finger.

Unhappily, we can't tell at once things

which are done at the same time. It has taken some words to describe a proceeding, the parts of which are so connected, and to be done so simultaneously, that a moment is sufficient to accomplish all.

Should your horse crowd you when about to mount, shorten the left rein—this will prevent him; if, on the other hand, he should be inclined to throw his croup away from you, which is most frequently the case, shorten the right rein. After being a few times balked in this way, he will be steady to mount.

Should your horse be vicious and inclined to strike with the fore foot, approach him more to the side than the shoulder; take the curb-reins at the center between the thumb and forefinger of the right hand; rest it on the cantle of the saddle, standing diagonally to the horse; your right shoulder nearest the croup; with the left hand grasp a lock of the mane; mount as before, and as you pass the leg over the croup to take seat, remove the right hand, passing the reins of the curb into the left. Many prefer this method; the reader has his choice. Both are accepted manners. * * Before mounting, you gauged the length of your stirrup-leather by perhaps the most just standard that is given; if your legs don't suit my standard, slip your feet from the stirrups; allow your legs to fall naturally, turning your thighs a little on their flat; sink the heels; raise the toes without constraining the ankle joint; you take the stirrup without deranging the knee, and the ball of the foot rests lightly upon the bars. * * The leg should fall naturally, the toe a little raised to give elegance to the leg, and to keep the stirrup more easily.

A friend suggests: Why do you lay so much stress upon dropping the heel and raising the toe? Recently, I have spent much time in Washington, and have seen army officers, many of whom I know to have been West Point graduates, ride with the toe dropped. I have already given you a substantial reason why the toe should be raised, to wit: because it enables you the better to keep the stirrup, to say nothing of its superior elegance; and I am sorry to admit that many West Point officers have the vice you mention. It is an importation from Mexico, which many of the officers who served there brought home with them. They are not instructed to ride thus; it is slovenly, inelegant, and wanting in the good reason which sustains the reverse practice.—*Wilke's Spirit of the Times.*

AN EYE TO BUSINESS.—A legal friend in the West sends the following: Several years ago I was practising law in one of the many beautiful towns in Wisconsin. One very warm day, while seated in my office at work, I was interrupted by the entrance of a boy, the son of one of my clients, who had walked into town six miles, in a blazing sun, for the purpose of procuring a bible. He had been told, he said, that there was a place there where they gave them away to people who had no money; he said he had no money and was very anxious to get one of the good books, and asked me to go with him to the place where they were kept. Anxious to encourage him in his early piety, I left the brief on which I was engaged, and went over with him to the stand of an old Presbyterian deacon who had the much coveted books in charge. I introduced him to the deacon, telling him the circumstances. He praised the boy very highly; was delighted to see a young man so early seeking after the truth, etc., and presented him with the best bound bible in his collection. Bobby put it into his pocket, and was starting off when the deacon said: "Now my son, that you possess what you so much desire, I suppose that you feel perfectly happy?" "Well, I do, old hoss, for between you and I, I know where I can trade it for a most plaguey good fiddle!"

Admiral Lissovsky has selected Hampton Roads as the Winter quarters of the Russian fleet. The Brooklyn Navy-Yard was offered, but he declined on account of the difficulty of keeping his officers and men on board near a large city.