

The Situation of the Country—The New Start of the Republic.

The eighty-ninth anniversary of the American nation has passed, and we now take a new start in history. When we consider what this country has accomplished in less than a century we are amazed; but what we have accomplished is as nothing compared to what we shall achieve during the next one hundred years. For the last four years the strength of this Government, which had already been tested by several small rebellions and a foreign war, has been still more severely tried by a vast insurrection, and it has shown itself fully equal to any demand which can be made upon it. We have now got rid of the dogma of State Rights; we have got rid of the odious institution of slavery; we have got rid of the latent hostility between the two sections of the country, and we have got rid of the rule of stereotyped politicians. Consequently we are now in a splendid condition to take a new start and redeem all the errors of the past.

We shall start under the very best auspices. Our flag, which foreign nations and domestic traitors sought to tear in half, is now honored and respected all over the world. All of the seceded States are now in the Union, firmly and safely, with the single exception of the peninsula of Florida, which was of very little account before or during the war, and which now only awaits the appointment of a provisional governor. President Johnson has so well managed the work of reconstruction, or rather of restoration, that the whole country has united in his support, as it united to support Washington and Lincoln. The politicians are therefore at a disadvantage. They cannot defend President Johnson, since nobody attacks him; and they are equally unable to attack him, since everybody is ready to volunteer in his defence. To keep them in this position, like serpents with their fangs drawn, is the purpose of all true patriots; and so long as President Johnson continues in the admirable line of policy which he has marked out for himself, there will be no necessity for the existence of more than one party in the Republic. An opposition cannot exist without something to oppose; and hitherto no one has found anything to oppose under the administration of President Johnson. Even the radicals, who are chronic fault-finders, have ceased their grumbling, seeing that nobody considered it worthy of serious attention, and that it was not at all likely to lead to any practical results. This sudden cessation of the radical fanfare is one of the best proofs of the unanimity of the country.

The work before us during the next decade is by no means easy, and yet it is by no means beyond our powers. In the first place, we must re-organize and re-invigorate the South. That region, which has been blasted and desolated by the war, must be made to blossom like the rose. This can only be done by the aid of Northern capital and the hearty and cordial efforts of the Southerners themselves. Intimately acquainted as we are with the people of both sections, we have not the slightest doubt that this work will be speedily accomplished in the hands of the Southern people. In the second place, there is the question of negro suffrage, which underlies the future prosperity of the South. If the Southerners are wise they will at once grant the negroes a vote and guard it by such educational or property qualifications as are now in force in Massachusetts and New York. To these qualifications no one can possibly object, and the simple fact that the South has willingly complied with the demand for negro suffrage will do more to re-establish the Union than a thousand victories in the field. Besides this, it will give the South the control of several hundred thousand new votes, which will otherwise fall into the hands of the radical leaders of the North, and it will enable the Southern States to secure a speedy representation in Congress, if not in the other departments of the Government. We believe that the Southerners have learned wisdom enough during the war to consent to what is inevitable, and that negro suffrage is

consequently a thing accomplished. In the third place, the national debt must be paid. When the South is regenerated and is laboring hand in hand with the North, there will be no difficulty in regard to our debt. Everything is, therefore, favorable for a new start on the path of empire, and the situation of the country is really as excellent as could be desired.

[New York Herald.]

United States Direct Tax.

In reply to the many inquiries daily made of us as to the character, etc., of the United States tax, we copy the following from the Charleston Courier. From another source we learn that this tax, if paid within the sixty days from the time of notice, is eight dollars on the thousand dollars of valuation. We presume that real estate in this State will be taxed according to its real value and not at the arbitrary value heretofore fixed by the State for the purposes of taxation; but, on this point, we are not confident:

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 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 provisions, as soon as the national military authority is established over any political sub-division of a 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 of the 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 so 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 the 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 their class, whether as persons beyond seas, minors, etc., and 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; or, 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 any one purchaser. At these secondary sales, officers, soldiers, 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 exceeding twenty acres each, at private sale, and at the nominal price of one dollar and a half an acre.

THE TWO ARMIES.—An English officer, who got to Richmond just in time to witness the evacuation, writes home from Canada, which he was fortunate enough to reach, that he witnessed the last battles before Petersburg, the departure of one army, and the entry of the other. He says:

The Confederate army had no forage, no rations, little clothing, bad ammunition—in fact, nothing but their indomitable pluck—and were almost starving at the time of surrender. I am not exaggerating; food everywhere was scarce, and I was hungry enough myself sometimes.

The Federal army was splendidly equipped and furnished with every possible requisite, abundance of stores, fresh meat, vegetables, everything a soldier could wish for; their wagon train was magnificent, and decidedly the best branch of their service. We have nothing at all like it.

The Virginia Legislature has adjourned. Nearly all the measures required by Gov. Pierpont to assist him in the work of reconstructing the State Government were passed, eliciting little or no debate in their passage. The most important of these was that extending the elective franchise to persons who were excluded from it by the Alexandria Constitution. These persons are those who have voluntarily given aid and comfort to the rebellion since the first of January, 1864. The election of members of Congress and of the new Legislature is to take place on the 12th of next October. At this election the people are also to decide whether the Legislature shall have power to repeal the constitutional provision which excludes from holding office all who have been engaged in the rebellion.

BIRDS.—In Philadelphia, the birds introduced into the public squares are growing in numbers rapidly, building nests almost directly over the public walks, and make the air melodious with their sweet, cheery voices. They are living entirely upon the worms and moths which now, as in years past, infest the trees, and are, it is thought, effecting a great deal of good in their persistent hungry warfare on these nuisances. Wrens are largely in the majority; owing to the fact that the bird boxes put up in the trees were not made large enough for other birds; but there are also blue birds, sparrows, and other varieties flitting about, and next year they, too, will be comfortably settled.

Saddle and Bridle for Sale.

NO. 1 SADDLE and BRIDLE and SADDLE CLOTH for sale. Apply to G. D. HOPE, Richland street. July 18 3*

PIANO, FURNITURE, &c.

A private sale, an elegant Rosewood 7-octave PIANO, various articles of FURNITURE, GLASS and CHINA. Also, a set of elegant LACE CURTAINS and CORNICES, perfectly new. Apply corner Bull and Lady streets, rear of Presbyterian Church. July 18 3*

For Sale,

A FINE TOP BUGGY, (new,) with a good HORSE and set of SILVER-PLATED HARNESS. Also, a Double Set of HARNESS and one CARRIAGE POLE. Can be seen at any time, at my residence on Camden street. C. HAMBURG. July 18 3*

AUCTION SALES.

Zealy, Scott and Bruns WILL sell, at their mart, THIS MORNING, at 10 o'clock, Blankets, Sheets, Pillow-slips, Shirts, Clothing, Men's and Boys' Straw Hats, Cribs, Fenders, Copper Pots, Rocking Chairs, Ovens, Pots, Plates, Cups and Saucers, Lamps, Figs, Pickled Beef, &c. Terms cash. Unlimited articles received up to hour of sale. July 18 1

Nails, Iron, Shoes, Yarn, Furniture, &c.

By A. R. Phillips.

TO-MORROW (Wednesday) MORNING, at 9 o'clock, I will sell, at my Auction Room, Bedell's Row, 10 kegs Nails, assorted sizes. 3,000 Horse-shoe Iron. 48 pairs Ladies' fine Leather Gaiters. Bunches Cotton Yarn.

ALSO, Bureau, Bedstead, Chairs. Mattresses, Feather Beds, Tables. Washstands, Trundle Bedstead. Letter and Cap Paper, lot Books. Bathing Tub, bottles Vinegar. Lot Wool and Curled Hair. 100 Empty Bags. Twilled and Homespun Drawers, &c. N. B.—Unlimited articles received until hour of sale. July 18 2

An Extensive and Positive Sale of Handsome Furniture.

By Jacob Levin.

JOSEPH SAMSON, Salesman. WILL be sold, without any reserve, TOMORROW MORNING, 19th inst., at 10 o'clock, at the residence of Mr. Hei, three squares below the State House, Marble-top Bureau, do. Washstand, do. Centre Tables, Bedsteads, (French,) Mahogany Wardrobe, with Mirrors, do. Rocking Chairs, do. Chairs, large Mirrors, Sofas, Carpets, Beds and Bedding, Secretary and Bookcase, Books, (valuable,) Damask Curtains, Crockery and Glassware, Kitchen Utensils, and a general assortment of useful articles required in families.

ALSO, Two fine Pianos, in good condition.

ALSO, Two Cows and Calves—giving a quantity of milk. Conditions cash. July 18 2

Building Lot for Lease of Five Years.

By Jacob Levin, Auctioneer.

ON MONDAY next, 24th inst., I will offer at public auction, on a lease of five years.

The VACANT LOT on Assembly street, adjoining Messrs. Zealy, Scott & Bruns, belonging to the Hebrew Benevolent Society of Columbia. The said lot measures 40 feet on front and running back Eastwardly 108 feet.

CONDITIONS.—Bond, with two approved securities, payable in quarterly instalments. July 18

CRUSHED SUGAR.

NO. 1 CRUSHED SUGAR, at 30 cents per pound. For sale by A. S. TRUMBO, Henderson street. July 18 1

WANTED,

GOLD and SILVER COIN. SILVERWARE. Securities and Valuables. Highest prices paid. ZEALY, SCOTT & BRUNS, Brokers, Auctioneers and Com. Merc'ts, July 18 3 Assembly street.

CROCKERYWARE.

PLATES, CUPS AND SAUCERS.

50 DOZ. assorted PLATES. ers. 25 doz. assorted Cups and Sauc. At extraordinary low prices. ZEALY, SCOTT & BRUNS. July 18 2

SHOES! SHOES! !

25 DOZ. LADIES' GAITERS. 25 " " Sewed Bootees. 25 doz. Ladies' Pegged Bootees. Cheap. ZEALY, SCOTT & BRUNS. July 18 2

Exchange Bank,

COLUMBIA, S. C., July 17, 1865. A MEETING of Stockholders of this Bank will be held at Mr. C. J. Bollin's dwelling house, on WEDNESDAY, 19th inst., at 11 o'clock a. m., for electing a President and Directors of this Bank, and for other purposes. July 18 HENRY E. SCOTT, Cashier.

A. F. M.

A COMMUNICATION of Richland Lodge No. 29, A. F. M., will be held THIS EVENING, 18th inst., for the transaction of business. The Master's Degree will be conferred on all entitled to receive the same. By order of the W. M. R. TOZER, Sec'y. July 18

NEW BONNETS—NEW HATS.

JUST received and for sale at the residence of Mrs. S. J. COTCHETT, on Barnwell street, between Laurel and Richland streets, an assortment of FASHIONABLE STRAW BONNETS and HATS—white and colored. Also, Ladies' GLOVES—a superior article. Ladies are invited to call and examine for themselves. July 18 tuth2*

FRESH ARRIVALS! !

Via Charleston



MELVIN M. COHEN,

Assembly Street, West side, one door from Pendleton Street,

COLUMBIA, S. C.,

BEGS leave to inform the public that he has just received a SELECT and VARIED STOCK of GOODS, which will be sold at

WHOLESALE AND RETAIL!

At Low Prices!

CONSISTING OF:

- Prime Goshen Butter,
- Choice Leaf Lard,
- White Northern Cheese,
- English Dairy "
- Dutch Herrings,
- Smoked Herrings,
- Mackerel,
- Sardines,
- Brown Sugar,
- Crushed Sugar,
- Superior Green Tea,
- Black Tea,
- Coffee,
- Raisins,
- Frunes,
- Dates,
- Figs,
- Citron,
- Pipes,
- Gum Drops,
- Sugar Plums,
- Wine Crackers,
- Congress "
- Ginger Cakes,
- Lemon Syrup,
- Raspberry Syrup,
- English Hops,
- Fig Blue, for washing,
- Colored Handkerchiefs,
- Ladies' and Gent's Hose,
- Shoe Brushes, Blacking,
- Pickles, Buckets,
- Brooms, Measures,

POCKET-BOOKS and VIOLIN STRINGS, Scarf-letti Smoking Tobacco, Fine Cut and Chewing " Choice Cigars, Fancy Bar Soap, Toilet Soap, Clothes Lines, Adamantine Candles, Sperm " Tallow "

- Ladies' fine Gaiters,
- Gent's " "
- Assorted Cordials,
- French Brandy,
- Plantation Bitters,
- Bourbon Whiskey,
- Rye " "
- Corn " "
- Claret,
- Port Wine,
- Cream Ale,
- Gum Arabic,
- Acetic Acid,
- Race Ginger,
- Powd: " "

TOOTH BRUSHES, HAIR BRUSHES, COPPERAS, SOZODONT, MATCHES, &c., &c.

*ALSO, A supply of FRESH LEMONS.

Together with a variety of

DRUGS,

MEDICINES

AND

Fancy Articles.

NOTICE.—No liquors of any description will be sold from this establishment without an order from Col. Haughton, Commanding Post, or the certificate of a respectable practising physician, known to the subscriber. July 18 tuth2