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## THE TRI-WEEKLY HERALD

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### AN ACT

TO LEVY ADDITIONAL TAXES FOR THE YEAR EIGHTEEN HUNDRED AND SIXTY-FIVE FOR THE SUPPORT OF THE GOVERNMENT.

The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act approved February seventeenth, eighteen hundred and sixty-four, entitled "An act to amend an act entitled an act to lay taxes for the common defence and carry on the Government of the Confederate States," approved twenty-fourth of April, eighteen hundred and sixty-three, there shall be levied for the year eighteen hundred and sixty-five, on the subjects of taxation hereinafter mentioned, and collected from every person, copartnership, association or corporation liable therefor, taxes as follows, to-wit:

I. Upon the value of all property, real, personal or mixed, of every kind and description, not hereinafter exempted, or taxed at a different rate, eight per cent. The value of the 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 eighteen hundred and sixty; and it is hereby declared that all the property and assets of corporations, associations or joint stock companies, whether incorporated or not, shall be assessed and taxed in the same manner and to the same extent as the property and assets of individuals. The tax on such property and assets to be assessed against and paid by such corporations, associations or joint stock companies: *Provided*, That no bank or banking company shall be liable to pay a tax on deposits of money to the credit of, and subject to the checks of others: and *provided further*, That the stock or shares representing property or assets in corporations, associations or joint stock companies shall not be assessed or taxed as property under this act; but the dividends derived therefrom shall be subject to be taxed as income under existing laws.

II. Upon the amount of all gold or silver coin, and upon the amount of all moneys held abroad or bills of exchange drawn therefor, promissory notes, rights, credits and securities, payable in foreign countries, and upon the value of all gold dust or gold and silver bullion, valued in specie, twenty per cent; and upon the value of gold and silver wares, plate, jewels, jewelry and watches, valued on the basis of the value of such property in the year eighteen hundred and sixty, ten per cent.

III. Upon the amount of all moneys except those mentioned in paragraph two, bank bills, treasury notes and other paper issued as currency, on hand or on deposit on the day of the approval of this act, five per cent.

IV. Upon the amount of all solvent credits, except those mentioned in paragraph two, five per cent.: *Provided*, That all the bonds and stocks issued by the Confederate States or by any State, and all loans to the Government of the Confederate States, shall be exempt from taxation, except as to the interest payable thereon, which shall be taxed as income under existing laws: *Provided further*, That the interest on the bonds, stocks or obligations of the Confederate States, or of any State, shall not be taxed as income in cases where the acts under which they were issued contain a stipulation that the interest thereon shall be exempt from taxation.

V. Upon profits made by buying and selling merchandise, effects, or property of any description, or money, gold, silver, stocks, credits or obligations of any kind, at any time between January the first, eighteen hundred and sixty-five, and January the first eighteen hundred and sixty-six, ten per cent., in addition to the tax on such profits as income. Said profits to be ascertained by the difference between the price paid in Confederate treasury notes, including all costs and charges, and the price realized in the same currency: *Provided*, That if the objects of sale were purchased at any time since January the first, eighteen hundred and sixty-three, this additional tax shall attach on the profits realized on the sale thereof during the year eighteen hundred and sixty-five.

VI. Upon the amount of profits exceeding twenty-five per cent. made during the year eighteen hundred and sixty-five by any bank or banking company, insurance, canal, navigation, importing or exporting, telegraph, ex-

press, railroad, manufacturing, mining, dry dock, or other joint stock company, of any description, whether incorporated or not, twenty-five per cent.: *Provided*, That this tax shall apply to individuals and partnerships engaged in trade or in any business or employment enumerated in this paragraph, as well as to corporation or joint stock companies. *Provided further*, That individuals and partnerships who have not been assessed, or who have not paid for the year eighteen hundred and sixty-four the tax of seventy-five per cent. imposed on the excess of profits over twenty-five per cent. for that year, shall be assessed and required to pay during the year eighteen hundred and sixty-five, twenty-five per cent. on the excess of profits, over twenty-five per cent., realized during the year eighteen hundred and sixty-four.

Sec. 2. The property, the income and incomes of Hospitals, Asylums, Churches, Schools, Colleges and charitable institutions, shall be exempt from taxation under the provisions of this act, or any other law. All property within the lines of the enemy shall be exempt from taxation, so long as it remains within such lines; but any income derived therefrom shall be taxed as income under existing laws. The exemption enumerated in paragraphs one, two and three, of section five of the act, entitled "an act to levy additional taxes for the common defence and support of the Government," approved seventeenth of February, eighteen hundred and sixty-four, are hereby re-enacted: household furniture, when the value does not exceed three hundred dollars, on the basis of the value thereof in the year eighteen hundred and sixty, wearing apparel, goods manufactured by any person for the use and consumption of his family, including slaves, poultry, fruit and the products of gardens, when said poultry, fruit, and products are raised for the family of the producer, and are not for sale, corn, bacon and other agricultural products, which were produced in year eighteen hundred and sixty-four, and necessary for the tax payer's family including slaves, during the present year, and in his possession on the day of the approval of this act, shall be exempt from taxation.

Sec. 3. That the taxes on property for the year eighteen hundred and sixty-five, imposed by this act, shall be assessed as on the day of the passage of this act, and be due and collected on the first day of June next, or as soon thereafter as practicable. The additional taxes on profits for the year eighteen hundred and sixty-five shall be assessed and collected according to the provisions of existing laws in regard to the assessment and collection of taxes on incomes, and all the taxes imposed by this act, as well as the taxes on incomes and profits, and the specific tax, and taxes on sales, shall be payable in Confederate treasury notes, of the new issue, or in the certificates of indebtedness authorized by an act entitled "an act to reduce the currency and to authorize a new issue of notes and bonds," approved February seventeenth, eighteen hundred and sixty-four, at par, without any allowance for interest: *Provided*, That at least one-half of said taxes shall be paid in treasury notes, as aforesaid, and. *Provided further*, That the tax for the increased pay of soldiers, shall be paid in Confederate treasury notes, of the new issue, only. And it is hereby enacted that the certificates of indebtedness, authorized by the said act of February seventeenth, eighteen hundred and sixty-four, may be issued for debts contracted prior to the passage of said act. And the Agent of the Treasury for the Trans-Mississippi Department, he and he is hereby authorized to issue, under regulations to be prescribed by the Secretary of the Treasury, the certificates of indebtedness provided for in said act of February seventeenth, eighteen hundred and sixty-four, for debts contracted prior or subsequent to the passage of said act, in the Trans-Mississippi Department, and that all the certificates above mentioned shall be received in payment of said taxes, in like manner and to the same extent as the certificates originally authorized by the said act of seventeenth of February, eighteen hundred and sixty-four, subject to the provisions above mentioned.

Sec. 4. That upon all the subjects of taxation mentioned in this act and the act approved seventeenth of February, eighteen hundred and sixty-four, entitled "an act to amend an act entitled an act to lay taxes for the common defence and carry on the Government of the Confederate States," approved twenty-fourth of April, eighteen hundred and sixty-three, there shall be levied and assessed for the year eighteen hundred and sixty-five, an additional tax, in money, equal to one eighth of the amount of the tax on the same subjects, imposed for the year eighteen hundred and sixty-five; by this act and the said act of seventeenth of February, eighteen hundred and sixty-four; which tax shall be payable in Confederate treasury notes, of the new issue, only, and shall be assessed and collected

at the same time with the other taxes; and the money arising therefrom shall be first appropriated to the payment of the increased compensation of the soldiers of the army: *Provided*, That this additional tax shall not be construed to apply to or to increase the tax-in-kind.

Sec. 5. Any tax payer, under regulations to be prescribed by the Secretary of the Treasury, shall be allowed to pay into the Treasury, in advance, such sum or sums as he may choose, on account of taxes to accrue against him, and to obtain therefor an unassignable certificate of such payment.

Sec. 6. Congress having intended by the act of the seventeenth of February, eighteen hundred and sixty-four, entitled "an act" to levy additional taxes for the common defence and support of the Government," as amended by the act of fourteenth June, eighteen hundred and sixty-four, to impose said additional taxes for the year eighteen hundred and sixty-four only, the said act of seventeenth of February, eighteen hundred and sixty-four, as amended, in so far as it can be construed to operate otherwise than as thus intended, shall be, and the same is hereby repealed. And all the taxes imposed by this act shall be paid without any discount or credit for the value of the tax-in-kind or the income tax, and all the taxes on incomes and profits, under existing laws, shall be paid without any credit or deduction of the *ad valorem* tax.

Sec. 7. That when property, real or personal, has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use thereof, or, in the case of real estate, of the means of cultivating the same, by the reason of the possession or proximity of the enemy, the assessment on such property may be 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 or Assessor.

Sec. 8. That the Secretary of the Treasury, on the recommendation of the Boards of Police, County Courts, or such other county, district or parish tribunal as may be prescribed by the State Collectors respectively, transmitted through said collectors, is hereby authorized to suspend the collection of taxes now due, or imposed by this or any other or future act, in those districts where depredations have been committed by the enemy, in cases of individuals in such districts, where, in his judgment, the resources of the tax payer asking such suspension have been so seriously damaged or destroyed as to render the payment of taxes impossible or excessively oppressive; such suspension to be revocable at the pleasure of the Secretary of the Treasury.

"HISTORY REPEATS ITSELF"—Eighty-four years ago—in the winter of 1780-1, the British and American forces occupied almost the identical positions now held respectively by the Yankee and Confederate armies in the Carolinas. The disastrous battle of Camden resulted in the expulsion of the patriot army from South Carolina, and led to the superseding of Gates by Gen. Greene.—When the latter took command of the army, its headquarters were at Charlotte, N. C., the present headquarters of Gen. Beauregard.—Greene's first movement was to send off a detachment of one thousand men under General Morgan, which met and defeated Tarleton, at the battle of Cowpens. Tarleton, with the remnant of his forces, retreated and united with the main body under Cornwallis, and Morgan endeavored to rejoin Greene. It was to prevent this junction that Cornwallis moved immediately forward, and then was commenced by the patriot army one of the most remarkable retreats in military annals. It is somewhat remarkable that the line of Greene's retreat was over the identical ground now traversed by the railroad leading from Charlotte to Greensboro. Guilford Court House—where Greene finally gave battle—is about five miles northwest from the latter place. Speculation has already selected it as the point where our forces will be concentrated against Sherman, should he continue his flank movement upon Richmond. In that celebrated retreat, HENRY LEE (better known as "Lighthorse Harry") had command of the entire cavalry force of the army, and contributed greatly to its success! He also acted a conspicuous, gallant and efficient part in the battle which followed. If fate shall decree that liberty and tyranny shall measure arms upon the same field, it is not too much to expect that the worthy son of this revolutionary hero—our own peerless chief—will be there on the side of the former, to strike down and put to confusion the minions of the latter.

The Ranger is a new Confederate Ram, is cruising on the ocean.

Two Yankee vessels have been dispatched to the New England coast.

From Savannah.

Through the kindness of an officer below we have a Savannah Republican of March 17.

Some of the Northern firms are taking steps to make their Southern creditors pay up what they owe.

The ship Lawrence, loaded with nearly twenty four hundred bales of cotton, which went ashore at the mouth of the Savannah river while on her way to New York, about ten days since, has been brought to Savannah and is now lying at the wharf adjoining the Central Cotton Press. The cotton is now being taken out of her and transferred to other vessels.

Two Provost Courts have been established. One has jurisdiction in cases of one hundred dollars and over; also in all cases of claims, guardianship, and those cases rendered important by incidental circumstances. The other court has jurisdiction in misdemeanors, and all cases involving rights of one hundred dollars and under. Lieut. Eben Parsons, Jr., is Judge of the highest court; and Capt. J. W. Walton of the lower court.

The Provost Marshal has issued an order giving all citizens who have not registered to do so before Saturday, March 18. Persons who do not obey the order will be held responsible.

The city has been divided into three Districts, for the purpose of the effectual removing of garbage, and all matter injurious to health. All such stuff must be placed in certain places for removal before eight o'clock in the morning.

A MAN WHO HAS NOT SLEPT FOR OVER FOURTEEN YEARS.—At present there is a soldier at the Chesnut Hill Military Hospital, Philadelphia who has not slept for a single moment for fourteen years and six months. This may seem incredible, but, nevertheless, it is true, and can be verified by numbers of persons. The individual is an intelligent man, naturally, and has the benefit of a moderate education. His name is U. D. Sanders, Orderly Sergeant of Company G, Thirtieth Virginia Volunteers. He entered the service of the United States on December 28th, 1863. He is in the 45th year of his age. His health has been generally excellent during his life.

In 1849 he was taken with cholera, and since that period with lung fever on two occasions. In the summer of 1850 sleep forsook him, and since that time he has not felt the least drowsy. He has led a temperate life. His wife and children reside in Putnam county, West Virginia. Since he entered the Union army he has been on seven raids and four charges during which time he informs us that he never felt tired or sleepy. He was in the four charges beyond Harper's Ferry on the 17th, 18th, 19th, and 20th of last August, and yet he did not feel the least sleepy. Why it is that he cannot or does not sleep is as much a mystery to him as it is to many scientific gentlemen, who have had their attention called to him, and been astounded in their attempts to investigate the cause.

Upon one occasion, at his request, a number of curiously inclined gentlemen watched him for 42 days and nights consecutively, in order, if possible, to arrive at the cause of the wonderful phenomenon. These gentlemen took turns with each other in the progress of watching, so that if he should chance to sleep it would be observed. Some of the watchers became drowsy, and it was as much as they could do to awake them.

This singular man was sent to Philadelphia by order of the field Surgeon. He was admitted into the Hospital at Chesnut Hill on the 17th of November last, suffering from chronic diarrhoea and rheumatism. He has nearly recovered from his physical disability; his appetite is good, but yet he does not sleep. He retires to bed, the same as other soldiers; but he cannot sleep. He simply receives physical rest. This brief narrative of a most wonderful phenomenon may seem fabulous, but the reader is assured it is the truth.—*New York News.*

THE WAY TO MAKE THE LAW A TERROR.—Judge Lochraze of Macon, has commenced sentencing negroes to be hung for the crime of burglary. It is said that several others in the Macon jail for the same offence may share the same fate. After a few such examples are made, we think there will be less stealing going on in the communities where the law is enforced in that style. The only way to have laws kept is to make them a "terror to evil doers."

ON THE RISE.—Liquor in the bar rooms, like water in the James, has been on the rise for a few days past; the difference being that, while the water has risen in the river, whiskey has not risen in the glass, but increased monstrously in price. Eight dollars a nip for uncommon good, "so called," is the figure now in the leading restaurants.

[Richmond Courier.]