

THE TAX BILL.

AN ACT TO LAY ADDITIONAL TAXES FOR THE COMMON DEFENCE AND SUPPORT OF THE GOVERNMENT.

SECTION 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, co-partnership, association or corporation liable therefor, 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, five 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 therefrom, as assessed under the law imposing it, and delivered to the Government: *Provided,* That no credit shall be allowed beyond five per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten 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.

SECTION 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, rail road and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not, five 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.

SECTION 3. I. 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, five per cent; and upon all bills held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five 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 five per cent.

SECTION 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, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarn, wool, woollen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the first of January, 1863, and the first of January, 1864, ten 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 24th, 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, ten per cent, in addition to the tax on such profits or income, under the Act aforesaid.

III. On the amount of profits exceeding twenty-five 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, rail road, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, twenty-five per cent, on such excess.

SECTION 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 five hundred dollars; and for each minor child of the family to the further value of one hundred dollar; 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 five hundred dollars.

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 one thousand dollars.

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 one thousand dollars: *Provided,* That the above exemption

shall not apply to any person whose property exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

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 of the means of cultivating the same, by reason of the presence 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.

SECTION 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 first day of June next, or as soon after as practicable, allowing an extension of ninety days West of the Mississippi river. The additional taxes on income 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.

SECTION 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 this Act, and also the first 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.

SECTION 8. That the tax, imposed by this Act, on bonds of the Confederate States heretofore issued, shall in no case exceed the interest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand dollars.

THE JAPANESE.

"A Traveler," in a letter to the London Times, says:

I can assure you, if we go to war with Japanese, we must not blind ourselves with the belief we shall have a second Chinese affair. They are bold, courageous, proud, and eager for every kind of knowledge. A friend of mine gave a workman a Bramah lock to put on a box; it was not discovered until some time afterwards, and only then by the absence of the name, that the lock had been imitated, and, as the workman confessed, the original kept as a pattern. I have been on board a steamer (paddle) which used, three years ago, to run between Nagasaki and Jeddo, six hundred miles, whose engines and boilers, and every part of her machinery, were made of copper. She was built by a doctor in Jeddo, whose only guide was a Dutch description of a steam engine, translated into Japanese. An American gunnery officer was sent over in 1859, in the Powhatan, to teach them gunnery. He was courteously received and then taken over the arsenal at Jeddo. He returned to the ship, saying "he had been taught a lesson instead of having to teach."

In many of the arts and manufactures, they excel us; their beautiful castings in bronze would puzzle the most experienced workmen. I have shown specimens to clever workmen, who have confessed they could not imitate them. I have seen examples that would rival in brilliancy any made in England. The French Minister had a large ball, so clear and of such perfect color that he believed it to be a gigantic sapphire, and bought for a good round sum. Their paper imitations of leather are perfect; their water-proof coats are bought by the captains of ships for their exposed boats crews; their own clocks are good, and they have imitated our watches; they walk about with "pedometers" attached to their belts, and they are not backward in copper-plate engraving and perspective. Their china is far superior to the Chinese. The country abounds with coal, though they only use that found close to the surface; but even that, bituminous shale, is good. In gold and silver, I believe they could rival Mexico and Australia; copper and tin are found in great profusion. A friend of mine at Yokohama gave a Japanese a piece of cotton shirting; in a few days, the man brought back two pieces, and my friend had much trouble in distinguishing which was his, so closely had it been imitated. In fact, they are a people who want for nothing but teachers.

THE ARMY OF EXEMPTS.

The measure passed by Congress for the organization of an army of exempts is one, which if prudently and efficiently carried out, will be of great service in the struggle in which we are now engaged. It should not be so administered as materially to interfere with the productive labor of the country, while it should insure a thorough organization of a reserve force whose services in the hour of trial and exigency would be timely and valuable. The raids and surprises of localities achieved by the enemy, which have been so disastrous in the destruction of life, demand that the country should be armed and disciplined everywhere; that every man should be a soldier, even when at home, and ready at a moment's warning to rush to the defence. This is the spirit that should actuate us all; and when it does so, we shall have begun to resist in earnest. The enemy will then find that the war has just begun and that so far from subjugating the South he has not advanced a step towards it.

The army of exempts can do a great many things to avoid the necessity of withdrawing conscripts from the field, and thus be enabled, though they remain at home, to strengthen the ranks of the brave Southern armies which are resisting the invading columns of the enemy. The measure which calls them to this service has been passed because the country needed it. They certainly have by this time become convinced of the reality that the country is threatened with a fate the saddest that ever befel a nation, and which is only to be avoided by the united and determined resistance of the entire people. This idea is taking possession of the Southern mind, and stimulated by the bold and energetic measures of Congress we can, under a sense of right and justice, rise in its might and majesty and overwhelm a brutal and merciless enemy striving to conquer it and deprive it of everything it holds dear on earth.

THE GREATEST GOLD DIGGINGS IN THE WORLD.

A letter from Captain Fish's expedition to ascertain the best northern route to the gold diggings, dated "Brannock City, Grasshopper Creek, Idaho Territory," says the expeditionary party arrived at that place a week previously, all well. The diggings near that place are yielding \$500,000 per week. The party expect to winter there, as the road to Walla Walla (the route for the Pacific) is almost impassable. The writer adds that the gold mines now being discovered in that region are among of the richest in the world.

NOTICE TO TAX PAYERS.

THE State tax books will be opened on Tuesday March 1st, and will kept open until the 1st of May. All persons failing to make returns on or before the above day, will be liable to a double tax.

All tax payers who own lands are required to cover prepared to give the number of hands between the ages of twelve and fifteen, and fifteen fifty five, and fifty five and sixty five, under a penalty of one hundred dollars for each hand. Property to be returned in the name of the proper owner. Guardians, Executors, and Administrators will return property under their control. Persons having transferred property between the 1st October, 1862 and 1st October 1863, will make it known to me.

Persons at home are requested to give in taxes of relations in the army. Owing to the difficulty in getting small bills, parties must come prepared to make their own change as near as possible, as it will be impossible for me to accommodate them with change.

Feb. 26 3 W. M. McKAIN, T. C. K. D.

Dr. J. McCaa & Dr. B. H. Matheson.

OFFICE—TWO DOORS ABOVE THE BRANCH BANK.

DR. J. M. MCCAA. DR. B. H. MATHESON.

January 29

NOTICE.

HEADQUARTERS ENROLLING OFFICE, CAMDEN, S. C., Feb. 26, 1864.

ALL Conscripts heretofore ordered before the Board, and all persons whose certificates are revised, will meet at my office on the 13th March next for examination.

W. Z. LEITNER, Capt. and En. Officer K. D.

Feb. 26 2

NOTICE.

CHAPT. W. E. HUGHSON will act as my Agent for the transaction of all business in reference to Insurance Agency, during my absence in the service.

January 22 W. L. DePASS.

NOTICE.

B. M. BROWN is my authorized agent during my absence from home.

February 12 T. S. MYERS.

SAM LETCHER.

WILL be at his stable at the Hermitage the ensuing season, commencing the first of March.

Terms—Fifty Dollars the Season, payable in advance.

February 12

SPIRITS TURPENTINE.

50 BBLs. SPTS TURPENTINE FOR SALE.

Persons living at a distance can address JOURNAL OFFICE.

January 8

A COMMISSION TO THE POPE.—The Richmond, Whig suggests the propriety of sending a special Commissioner to his holiness, the Pope of Rome. It might be a measure of sound policy, the reasons for which will suggest themselves to all considerate persons.

ADJUTANT AND INSP. GEN'S OFFICE, RICHMOND, VA., Feb. 4, 1864.

GENERAL ORDERS, NO. 14.

THE following order is published for the information of all concerned:

CONFEDERATE STATES OF AMERICA, WAR DEPARTMENT RICHMOND, Feb. 1, 1864.

1. All prisoners heretofore held by the United States authorities, whether officers, soldiers or civilians, received at City Point, before the 1st of January, 1864, are hereby declared exchanged.

2. All officers and men of the Vicksburg capture who reported for duty at Enterprise, Miss., at any time prior to the 14th of November, 1863, and whose names were forwarded to me by Maj. Gen. John H. Forney, are declared exchanged.

3. All officers and men of the Vicksburg capture, belonging to the 1st Tennessee Heavy Artillery, who reported for duty at Marietta, Ga., and whose names were forwarded to me by Col. A. Jackson, are declared exchanged.

RO. OULD, Agent of Exchange.

By order (Signed) S. COOPER, Adj't and Insp. Genl.

Confederate newspaper publish six times, and send bills to the War Department.

February 12 6

NOTICE.

ALL those having claims against the estate of James Bruce, deceased, will present the same duly attested to me, and all persons indebted to said estate will please make payment to me of their respective indebtedness as early a day as possible.

JOSEPH G. BRUCE, Administrator.

February 19 3*

MEDICAL NOTICE.

IN conformity with what has been done in other parts of the State, our fees for the present year will be generally doubled.

L. H. DEAS, M. D., D. L. DESAUSURE, M. D., E. H. MATHESON, M. D., JOHN MOGAA, M. D., W. R. SYKES, M. D.

February 5

LOST.

ON the cars between Camden and Claremont, 4 Bucks in PURSE, containing a note for \$67 50, on J. D. Dinkins, drawn payable to J. W. Buckner or bearer. The public is warned against trading for said note bearing date, December 8, 1863, as payment is stopped on the same.

J. W. BUCKNER, January 8

FOUND.

IN the street, opposite Col. Dickinson's Monument, a small POCKET BOOK (marked "Notes"), containing eight dollars. The owner can have it by paying for this advertisement. Apply to J. E. Witherspoon, Telegraph Office.

January 22

REAL ESTATE SALE.

South Carolina—Kershaw District.

BY order of Alexander McDonald, Ordinary for Kershaw District, I will sell at public outcry, to the highest bidder, at the Court House in Camden, on the first Monday in March next (sale day): Two small Tracts of Land, belonging to the estate of Hardy Thorn, deceased. 1st and 2nd lots or tracts sold for division; a tract containing 85 acres, more or less, lying and situate on the head waters of Pine Tree Creek; the second tract, containing 38 acres, more or less, lying on the head waters of Beaver Dam Branch, both joining lands of Charles Perkins and others. Terms cash, purchasers to pay for papers.

February 5 6 DUNCAN SHEORN, S. K. D.

NEGROES FOR HIRE.

FOR the year, a likely fellow, a complete gardener.

—ALSO—

Two women—A Washer, Ironer and Seamstress.

February 5 W. M. SHANNON.

200 DOLLARS REWARD.

THE above reward will be paid for the detection of the rascal who cut the gin-band of the subscriber, on Saturday night last. Persons owning shoe shops will please keep an eye on all side leather sent to their shops.

SUTHERLAND & LEMMOND, February 5

TAXES.

PARTIES who have made returns of Income Tax where profits on produce (raised by the tax-payer) and also real estate, have been returned, are requested to call at this office and have the same revised and corrected, in conformity with recent instructions from the Commissioner of Taxes. Those who have made no returns of Income or Registry Tax, including sales for last year, and the Specific Tax for this year, will give attention to this, or they may find a double tax the result of their neglect.

January 19 A. M. KENNEDY, Collector C. W. T.

ORDINARY'S NOTICE.

ALL those who have not made annual returns of the estates entrusted to them as administrators or executors, will do well to make their annual returns of the same by the last day of February, 1864, as the Ordinary's Office will not be open after that date, only on Mondays and Fridays, until the end of the year.

ALEX. L. McDONALD, O. K. D. February 12

STRAYED OR STOLEN.

FROM the subscriber, nine miles above Camden, on the Lancaster Road, three Milch Cows, two Dry Cows and two Yearlings, marked the figure 7 in the right ear and a swallow fork and underbit in the left. It is believed that the above cattle have been stolen, as the milch cows left their calves at home. A liberal reward will be paid for information that will lead to their recovery, or for the detection of the thief, if stolen.

JAMES LOVE, February 5

NOTICE.

ALL persons having claims against the estate of J. D. Wilson, deceased, will present the same duly attested to me, and all persons indebted to said estate will please make payment to me of their respective indebtedness, at an early day.

J. J. HUCKABEE, Administrator. January 1 3m

THE HIGHEST PRICES PAID FOR WHITE.

Linen or cotton Rags, delivered in large or small quantities at this office at the Post office.