

Circular to Tax Collectors.

Office of the Comptroller-General, Charleston, S. C., March 25, 1861.

Various interrogatories addressed to this Department in relation to Taxes levied by Act of 1851, having been referred to the Attorney-General, the following communication was received in reply.

In construing the Act, Tax-Collectors throughout the State will be guided by the opinion of the Attorney-General, as published hereafter. Attention is also directed to the "Additional Directions" appended hereto:

1. "Salaries" apply, to fixed amounts received annually, or at shorter periods, for services, other than menial or merely manual.

2. The salaries of fiscal officers are not exempt from tax, nor the salaries of any other officers than those of the Army or Navy.

3. Wages of journeymen mechanics, I think, are exempt under the exception you refer to, but salary, in its widest sense, come under the head of "wages," or might be embraced under the head of "employment."

4. Notes and obligations given for PROPERTY SOLD, WHETHER MERCHANDISE, IF OF TIME, OR BEARING INTEREST, would, I think, be liable to taxation, as moneys at interest.

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6. Funds not reduced to possession, and from which no present income is derived, are not within the provisions of the Act, and such is the situation generally of amounts in the hands of Masters and Commissioners. The persons to whom it shall be ultimately decided that these funds belong are not liable to a tax, and the Masters and Commissioners are certainly not liable.

7. Professional income I consider as the amount which the professional man receives after the expenses necessarily incident to the exercise of his profession have been deducted.

8. Real Estate in New York.—It is said that real estate has depreciated so much in certain portions of New York, that a mansion on Fifth Avenue, valued at \$45,000, was sold, a few days ago, for \$23,000, and one of the most magnificent mansions, recently erected on Broadway, with the expectation of being rented for \$35,000 to \$40,000, will not command \$15,000.

9. The exemption of the "Bonds and Stocks of this State," from the tax of 10 cents per \$100 on "Moneys invested in Stocks, &c.," refers exclusively to the Bonds and Stocks "issued by" the State of South Carolina.

10. Investments in the Stocks only of the Banks and Railroad Companies of this State, are exempt from tax; the Bonds of such Banks and Corporations are not included in this exemption.

11. Returns of dogs kept by slaves and free persons of color, must be made with reference to the local Police Assessments.

12. Returns already received, which have not been made in conformity with the law, as above construed and explained, should be amended.

13. Tribute of Respect. CALDWELL LORING, No. 82, A. F. M.

WHEREAS, The Grand Architect of the universe, in the dispensation of an All-wise Providence, has been pleased to remove from us by death, our much-loved and worthy brother, B. HENRY HOWARD; and as the high respect we entertain for his memory demands from us, a expression of our feelings on this occasion; Be it therefore unanimously

Resolved, That we deeply deplore his death, and that in his Society has lost a most valuable citizen, the Masonic fraternity an estimable and worthy member, and the Community a man who lived a pure and devoted life.

Resolved, That the members of this Lodge wear the usual badge of mourning for thirty days.

Resolved, That the Lodge room be put in mourning for the usual time as a testimony of respect and esteem for our worthy brother who was a Past Master of this Lodge.

Resolved, That a page in the Minute Book of this Lodge be inserted in his memory.

Resolved, That a copy of these Resolutions be forwarded to the father of the deceased brother, and to the Edgewood Advertiser, Augusta, and the Greenville Advertiser, Greenville.

Resolved, That the Secretary of the Lodge be requested to record them on the Minute Book of the Lodge.

WM. T. WEST, A. G. WHITE, J. S. HARRISON, Comtee.

Written for the Advertiser. The Opening Spring.

I've sung thy praises oft before, Thou spirit of the beautiful Spring, As comest thou with breezings low, With emerald crown and golden wing.

Fair rose-gold garlands soon shall wreath thee, Thy curls shall cascade above thy brow; And part-lipped lips shall deck thy breast— In smiling in its gladness now.

I heard a muck-bird yesterday Attune its throat to melody; 'Trembling, swaying, fluttering thing, Seeming so frail to every eye;

And yet that little harmless bird, Taught that which I shall ne'er forget; A loving tale of gratitude, Which thrills upon my memory yet.

My heart was sad,—for some I love Were far away, and long I miss; And though the day was warm and bright My throbbing breast was filled with pain.

For letters from my absent ones, Were wanting, and I could not rest Until I listened to the strain: So rich and sweet, so full of zest.

I thought if that frail helpless bird, Without a home where to dwell, Could have its tiny instincts stirred And fed its little bosom swell

With a pure sense of gratitude That God its feeble life has spared; And I, with blessings rich and good, Less thankful prove in deed and word;

And with the rest this balmy air, All fragrant with the breath of flowers; The skies so blue, the ether clear, Bright heralds of the spring's first hour.

I quickly raised my prayers above And thanked my God for this sweet gift; This promise for the months I love, That speedeth now on wings so swift.

Soon shall we hear the "whip-poor-will," The cooing of the brooding dove, And then the "Bob White" from o'er the hill Where the brown partridge loves to rove.

The front stream low beneath the hills Where the marsh willows shade the bank; Or higher above the dune, When clustering reeds grow thick and rank.

There soon the fisher boy will sit, With flies and minnows for his hook, But many a "nibble" will he get Before he on the trout shall hook.

The old mill wheel will bricker move, The miller's powdered face will glow, With quickened footsteps will he move To join the sportsman down below.

The ploughman turns the mellow earth And dreams of taming barns of grain; Of blighted crops which now have gone, And hoping for the best again.

Fair season of the circling year, Would I could justice to thee do; I'll yield the mead to abler pen, And love thee well where'er thou go.

ROSE COTTAGE, March 25, 1861.

REAL ESTATE IN NEW YORK.—It is said that real estate has depreciated so much in certain portions of New York, that a mansion on Fifth Avenue, valued at \$45,000, was sold, a few days ago, for \$23,000, and one of the most magnificent mansions, recently erected on Broadway, with the expectation of being rented for \$35,000 to \$40,000, will not command \$15,000.

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NEW SPRING GOODS!

BAUM & KAUFFER, WHOLESALE AND RETAIL DRY GOODS DEALERS, UNDER THE AUGUSTA HOTEL, AUGUSTA, G. A.

Would respectfully inform their many customers, and the Ladies in particular, that their NEW GOODS for SPRING AND SUMMER,

Are now in Store. Our different Departments are filled with all the NOVELTIES OF THE SEASON, as also with everything belonging to the DRY GOODS LINE.

DRESS GOODS:

Of which we have a SPLENDID VARIETY, we would particularly mention. Styles and patterns are something new and especially suitable to fine, plain taste, for which the Ladies of this section of the country are so favorably known.

Home Made Goods: HOMESPUNS, OSNABURGS, STRIPES, &c., &c., ALL OF SOUTHERN FACTORIES.

Our stocks in DRY GOODS consists of: Brown Homespun, Towelings, Linen Drills, White Shirtings, Diapers, Cassimeres, Sheetings, Table Covers, Handkerchiefs, Hickory, Martine Quilts, Jackonets, Musquito Nettings, Denims, Marborhor, Checks, White Goods, Linens, Pantalon Studs, Swiss, etc., Table Cloths, Cottonades, Hoop Skirts, Napkins, Marselles, &c., &c., &c.

SPECIAL NOTICE.

Having a FULL SUPPLY of all kinds of Goods for the WHOLE COMING SEASON, we are selling them at the WELL KNOWN LOW PRICES, Not Raising the Price of Any Article!

OUR MANUFACTORY IN MANTILLAS AND DUSTERS,

Produces all the New and Fashionable Styles in all the different materials. LACE MANTILLAS and DUSTERS in great variety.

BAUM & KAUFFER,

Augusta, April 9

HORA, WISE & CO., Wholesale and Retail Dealers in FINE READY-MADE CLOTHING,

UNDER THE SOUTHERN STATES HOTEL, AUGUSTA, GEORGIA.

Fine Black, Blue and Olive Frock and Dress COATS; Business COATS, of all Descriptions and Colors; CASSIMERE SUITS, Coats, Pants and Vests to suit; Fine Black Cassimere PANTS; Plain, Plaid, Striped and other Fancy Cassimere PANTS; Silk, Merino, Wool, Velvet, Satin, B. rather, and other styles of VESTS;

Every Style of Goods for Gentlemen's Wear! We keep always on hand a very large Stock of fine

Shirts, Drawers, &c.

Merino SHIRTS and DRAWERS, SUSPENDERS, GLOVES, Neck TIES, STOCKS, COLLARS, Half Hoops, Travelling SHAWLS, ROBES de CHAMBRE, &c., &c.

All of which will be sold at the Lowest Market Price. Our Manufacturing Department is always well supplied with

CLOTHS, CASSIMERES, and VESTINGS,

Of the greatest variety of French, English and German Manufactures. Having excellent cutters, we make up to order, in the most approved styles, and at the shortest notice. Our Stock of

BOYS' CLOTHING,

ALWAYS COMPLETE—COMPRISING EVERY GRADE AND STYLE. QUICK SALES AND SHORT PROFITS WILL BE OUR MOTTO.

A Deduction of 10 Per Cent to Cash Purchasers.

Augusta, April 10

LOAN FOR THE Defence of the Confederate States.

BOOKS OF SUBSCRIPTION WILL BE OPENED FOR FIVE MILLION DOLLARS, at the Bank of the State, in Charleston, on the 17th and 18th days of April, in Charleston, from the hours of 9 A. M. and 3 P. M. Five per cent. must be paid in Cash, at the time of subscription, and the remainder on or before the first of May, interest to run from the date of such payment.

Rich Medallion Velvet CARPETS.

ENGLISH ROYAL VELVET, BRUSSELS, THREE-PLY AND INGRAIN CARPETS, IN NEW AND BEAUTIFUL PATTERNS, JUST RECEIVED. DAMASKS OF ALL KINDS, LACE AND MUSLIN CURTAINS, Cornices, Bands, Loops, Tassels, &c. WINDOW SHADES, FLOOR AND TABLE OIL CLOTHS, MATS, MATTINGS, WALL PAPERS, BORDERS, &c.

The largest Stock ever offered, for sale by JAS. G. BAILIE & BRO., IMPORTERS AND DEALERS, 205 BROAD ST., AUGUSTA, GA. Augusta, Sept 18

NEW SPRING GOODS. FULL SUPPLIES.

WILLIAM SHEAR, Augusta, Ga., Respectfully announces to his friends in the City and Country, that he has received his FULL SUPPLIES OF SPRING AND SUMMER DRY GOODS,

Embracing a COMPLETE assortment of STAPLE & FANCY ARTICLES, To which he respectfully invites the attention of the public.

MRS. D. O'CONNOR, No. 198 BROAD STREET, Augusta, Ga., IS NOW OPENING A SPLENDID ASSORTMENT OF

SPRING MILLINERY, Comprising the various styles of CRAPE, CHIFF, NEAPOLITAN and STRAW BONNETS. Children and Misses' HATS, such as BOUTEVARDS, ZOCANES and CLOTTIDAE, which are the latest shapes.

Also, a large variety of GILT TRIMMING, HAIR BELTS and HEAD-DRESSES to which she invites the attention of the public. Augusta, Ga., April 2

CLAYTON & KENNEDY, AUGUSTA, GA., Have received a large supply of

MEN'S AND BOYS' CLOTHING, FOR SPRING AND SUMMER WEAR.

THE Subscriber announces to his numerous customers, that he has JUST REPLENISHED his Stock with many new and desirable Goods suited to the Season.

Which makes his Stock very complete and ready for the supply of the New York Trade, which will be sold on reasonable terms to punctual customers. A very liberal discount will be made on cash sales. Groceries sold for cash only.

CHAS. D. CARR & CO., DRAPERS, TAILORS, AND MENS' MERCERS!

30 BROAD ST., CHARLESTON, S. C., HAVE OPENED THEIR SPRING ASSORTMENT OF GOODS ADAPTED TO MENS' WEAR.

10 per cent. Discount Allowed for Cash. Fresh and Genuine.

50 OUNCES QUININE; 50 Doz. FRANK LANCETS; 20 Doz. CHLOROFORM; 20 " BLUE MASS; 20 " BLUE STARCH; 500 Lbs. Epsom SALTS; 1000 " SALT SODA; 500 " COPPERAS; 1000 " BLUE STONE; 1 Gross MUSTARD EXTRACT; 1 " RAINY KILLER; 1 " RAINY'S READY RELIEF; 1 " SODIUM POWDERS; 1 " SODIUM SYRUP; 300 Patent TRUSSES; 6 Doz. Balsam WILD CHERRY; 3 Doz. SASSAPARILLA; 1 India CHOLERA POWDER; 1 Gross Cold Liver OIL; 2 " French REMEDIES; 4 Doz. SYRUP; 1 Doz. WOOD'S HERR RESTORATIVE; 1 Doz. VERMIFUGE; 1 Doz. APER'S CHERRY PECTORAL.

Just arrived and for sale by A. J. PELLETIER, Hamburg, Mar 26

PILLS.

AYER'S, MOFFATT'S, BRANDRETH'S, PETER'S, JAYNE'S, SPENCER'S, COOK'S, DENNIS', WRIGHT'S, LE ROY'S, SLEDGE'S, CEFALIC, HOLLOWAY'S, SHALLEBERGER'S. Just received and for sale by A. J. PELLETIER, Hamburg, Mar 26

TO PLANTERS! GIN GEERING and all other MACHINERY can be bought at GREATLY REDUCED PRICES, at my Foundry and Machine Shop on the Georgia Hall Road near the Augusta Cotton Factory. Address: M. M. HIGBIT, Augusta, Ga. Oct 29

Bowles & Hughes, Respectfully inform the citizens of Edgewood, and all whom it may concern, that they are prepared at their well-known stand, HOWLES STEAM MILL, to Make Wagons of every size and style. Having a fine supply of the best lumber, their work will be found as good as the best. In the way of encouraging home industry, and for your own benefit, give us a trial.

Taxes! Taxes! Taxes! All persons who have property in the Town of Hamburg and have not paid their taxes on the same, will be compelled to pay the same, and pay it, if not, Execution will be issued against them by order of Council.

Wagon and Blacksmith SHOP. THE Subscriber has established at Dantonsville Post Office, a WAGON and BLACKSMITH SHOP, where by prompt attention to all orders, he hopes to receive a liberal supply of work. He will build or repair BIGGIES, WAGONS, &c., in the neatest style and of the best material. He has in his employ an A. S. I. Blacksmith, and is prepared at all times to do any work that as well as the wood department, he warrants satisfaction. REPAIRING done well and with dispatch. E. A. WISEMAN, Dantonsville, Mar 6

CANDIDATES.

For Sheriff. JAMES EIDSON, F. V. COOPER, WILLIAM SPIRES, JOHN W. LAMBERT, HENRY B. GALLMAN. For Tax Collector. W. H. HOLLOWAY, JOHN HOPKINS, STALLING TURNER, C. M. MAY, CHARLES CARTER, BERRY HORSE. T. H. CLARK, Attorney at Law. OFFICE, OVER B. C. BRYAN'S STORE, Edgewood, S. C., Feb 20

Law Notice. THE Undersigned has this day formed a partnership for the PRACTICE OF LAW AND EQUITY in the District of Edgewood. They, or either of them, can be found, until further notice, either at Mr. BRYAN'S Office, adjoining the Planter's (Hayes') Hotel, or in Mr. WINTOUR'S Office opposite to the Saluda House, in Edgewood, S. C., Feb 20

Magistrate's Office. HAVING been appointed by His Excellency (Gov. PICKENS), MAGISTRATE OF THE TOWN OF HAMBURG AND VICINITY, I take pleasure in offering my services to the public for the collection of Notes and Accounts. All moneys collected by me will be placed in the Bank of Hamburg to the credit of the parties, subject to their orders.

My Office will be found on River Street, next door to Messrs. Padgett & Craton's Store, and opposite the Store of Messrs. Hammond & Lark, where I may be found all hours during the day, from 6 o'clock in the morning to 10 in the evening. R. L. GENTRY, Hamburg, Mar 13

Medical. W. S. CANNON, M. D., having located at Edgewood, S. C., in the office of the public for the profession of the public. Office, located at Mr. S. J. M. CLARK'S, Beach Island, Mar 9, 1861.

H. PARKER, DENTIST! UPPER ROOMS OF MR. G. D. TILLMAN'S LAW OFFICE, Edgewood, S. C., March 19

Dentistry. THE Undersigned will do all work in the line of DENTISTRY that may be entrusted to him. He will take pleasure in waiting on them at their residences, if they will notify him through the Richardson Post Office—or if desired at his Father's residence one mile and a half from Red Bank Church. All work executed by GEO. M. THREBBERG, M. D., Edgewood, S. C., Dec 13

DENTISTRY, D. R. J. B. COURTNEY will promptly perform all work in the line of Dentistry that may be entrusted to him. He will take pleasure in waiting on them at their residences, if they will notify him through the Richardson Post Office—or if desired at his Father's residence one mile and a half from Red Bank Church. All work executed by GEO. M. THREBBERG, M. D., Edgewood, S. C., Dec 13

Elmwood School. THE Exercises of the Elmwood School began on the 13th March, under the instruction of the accomplished lady and teacher, MISS S. L. S. Mc DANIEL. The terms of Tuition, per Session of five months, is \$5.00. For the Primary Department, \$3.00. With the addition of English Grammar, \$1.00.

One House and Lot. In the Village of Edgewood, The House is a Two Story one, having eight comfortable Rooms with six places, Leathers Pantries and Cellar, and ample and convenient out-buildings, Gardens, &c. Also, one TRUCK WAGON, about 12, about one in the Village, adjoining lands of P. Eichberger, Esq. and Gen. G. H. Griffin. Also, about Twenty-five Acres of Land.

EXECUTOR'S SALE. Order of Court, the Executors of the Estate of J. B. ADDISON, dec'd., will sell at the residence of the late Mrs. P. Addison, at Edgewood, S. C., on WEDNESDAY, 17th APRIL, the following property, viz:

ONE SMALL CARRIAGE OR ROCKAWAY, ONE Two Horse Wagon, one Mule, one Lot of Hags, with sundry articles to be exhibited on the day of sale.

TERMS.—All sums of and under Ten Dollars cash on hand, and all sums over Ten Dollars on credit, to amount to a credit of 1st Feb. 1862, with interest from day of sale, and purchasers to give note with ample security. G. A. ADDISON, Adm'r. Mar 25

Administrator's Sale. By Order of W. P. Darlow, Esq. Ordinary of the County of Edgefield, the 17th inst, all the personal estate of B. H. HOWARD, dec'd., consisting of ONE HOUSE, ONE COLTS REPEAT, ONE SILVER WATCH, and other articles too tedious to mention.

Terms on credit until the first day of December next, with interest from the date of sale, and all sums of and under \$5 to be paid in Cash. JAS. S. HARRISON, Adm'r. April 2

\$10 Reward. I WILL PAY Ten Dollars for the apprehension and delivery to me of my Negro Boy WILLIAM, who left my residence on the 24th inst. Said WILLIAM is remarkably tall, copper colored, twenty-four years of age, and of fine build in walking, cannot swim, and is of one of his great toes. Will be a counter by trade, and no doubt will be after undertaking jobs of that sort as he has done before. JOHN P. LATHROP, Edgewood, S. C. Mar 13

\$20 Reward. RANAWAY from the Subscriber about three months since, his Negro woman DALLAS, who is about 35 years of age, copper colored, and is somewhat lame in the right thigh, from which cause she slightly limps. She has a mother in Hamburg, and she may be lurking in the vicinity of that town. I will pay a Reward of Twenty Dollars for her safe delivery to me. S. B. RYAN, Edgewood, S. C. April 1

NOTICE.—All persons indebted to the Estate of Dr. A. G. Howard, dec'd., are requested to make payment, and those having demands against the same, to present them promptly to the undersigned. JULIANA HOWARD, Adm'r. Mar 15

State of South Carolina, EDGEEFIELD DISTRICT, IN EQUITY. John P. Mielcher and others, Complainants, vs. Yancy G. Freeman, Committee, Defendants. ELLINGTON SCARLES, Adm'r. et al.

Appearing to my satisfaction that Yancy G. Freeman, one of the Defendants in this case, resides beyond and without the limits of this District, on motion by GERRISS, Complainant's Solicitor, it is ordered that the said Freeman be and he is hereby summoned to appear and defend, answer, or demur to this Bill within three months from the publication hereof, or a decree pro confesso against him will be entered. Z. W. CARWILE, c. r. n. Comm'r. Office, Mar 26, 1861.

Shingles, Boards, &c. THE Subscriber will furnish to order and deliver LEWIS TIMBER, BOARDS, SHINGLES, LATHS, &c., at the usual prices, and will fill all orders promptly. He promises satisfaction to all who may favor him with their patronage. He may at any time be found at his father's residence four miles from Edgewood, S. C. DELOACH, Edgewood, S. C. Mar 13

Notice. THE public generally are requested to examine their Libraries carefully and return all BOOKS belonging to the Estate of G. W. Landrum, dec'd., as they may be possible. W. M. LANDRUM, Adm'r. Apr 3

NOTICE.—All persons indebted to the Estate of Samuel Herring, dec'd., by Note or Account, are requested to meet me at the Ordinary's Office, at Edgewood, S. C., on the first day of May next. Those indebted must pay on or before the above day, and those having accounts on the Estate must render them in, attested according to law. ISAAC HERRING, Adm'r. Feb 1

Notice. ALL persons having demands against the Estate of Rosal Blacklock, dec'd., will please hand them to me, properly attested, immediately. P. R. BLACKLOCK, Esq. Mar 9

NOTICE.—All persons indebted to the Estate of Col. S. Christie, dec'd., either by Note or Account, are requested to meet me immediately, and those having demands against the same will present them to the undersigned promptly attended. W. C. MORAGNE, Adm'r. Nov 19, 1860.