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 186!, 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 governed by the opinion of the Attorney-General, as published herewith. Attention is also called to the "Additional Directions' appended hereto:

OFFICE OF THE ATTORNEY-GENERAL, March 22, 1861.

To W. J. Lacal, Esq., Acting Comptroller-General. Sin: Your note of the 18th, received yesterday, proposes some questions in regard to which I find it difficult to come to any satisfactory conclusion. Much, after all, in the matter of tax returns, depends on the discretion and con-cience of the tax-

1. " Salaries" apply, I think, to fixed amounts received annually, or at shorter periods, for services, other than menial or merely manual. We speak of the "wages" of Coachmen and Ditchere, although engaged by the year, and paid quarterly; and of the "salaries" of a Public Officer, a Clerk or Schoolmaster. Overseers generally receive scages ; but, when a man overlooks, perhaps, three or four plantations, and receives several thousand dollars, the compensation would rise to the dignity of a salary. I would take an Overseer's return either way as he chose to make it. All compensation for work not coming under the head of salary would be " mages." Salaries are taxable, however small, and for the whole amount. Wages are taxable only when they exceed \$500 a year, and then, in my opinion, only on the excess over that amount. Both salary and wages are compensation for the tax-payer's own services.

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 journeymon mechanics, I think, are

exempt under the exception you refer to. 4. A Tax Collector's commissions, if not salary, would, in its widest sense, come under the head of "wages," or might be embraced under the head of "employment." The Legislature meant that all persons, not specially excepted, should contribute something from their earnings; and public officers are specially included. Though not, in the ordinary sense, salary, I think that Tax Collectors' incomes would be most appropriately returned under that head.

5. Notes and obligations given for PROPERTY SOLD, WHETHER MERCHANDISE, if ON TIME or BEARING INTEREST, would, I think. be liable to taxation, as moneys at interest. Notes given for merchandise usually have the interest Incorporated in the amount, and this I should consider as exempting them, and not an evasion; the law is intended for cases in which the paper is in some sort an investment. 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. Whether an expense may be considered as necessarily incident, must in a great degree depend on the views of the party who makes the return. I. W. HAYNE, Attorney-General.

ADDITIONAL DIRECTIONS TO TAX COLLECTORS.

Returns of "moneys loaned" and "moneys at interest," investments in stocks and bonds, &c., are to be made with reference to the year ending 31st December, 1860, and must be for the principal as invested. 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.

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 exception.

In the case of Slaves or Lands sold on 1st. October, the seller and not the purchaser is liable for the tax; the law does not consider fractions of a

Returns of dogs kept by slaves and free persons of color, must be made with reference to 1st October, 1860; these returns are not subject to the local police assessments. Returns already received, which have not been

made in conformity with the law, as above construed and explained, should be amended.

For the Advertiser. Tribute of Respect. CALDWELL LODGE, No. 82, A. F. M. March 30th, 1860.

WHEREAS, The Grand Architect of the universe, in the dispensation of an All-wise Proviverse, in the dispensation of an All-wise Providence, has been pleased to remove from us by vs. The Same, the Defendant S. McDaniel's interdeath, our much esteemed and worthy brother, terest in the Tract of Land whereon he recently B. HENRY HOWARD; and as the high respect we entertain for his memory demands from us an expression of our feelings on this occasion; Be it therefore unanimously

Resolved, That we deeply deplore his death, and that in it Society has lost a most valuable citizen, the Masonic fraternity an estimable, esticient and worthy member, and the Community in which he lived a warm and devoted friend. As a Mason he was pure, zealous and faithful, devoted to the order, and one whose example was worthy of all imitation; As a Friend always true, kind and generous, and as a Citizen prompt and effi-cient in the discharge of his duty.

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 jaze in the Minute Book of this Lodge be inscribed to his memory.

Resolved, That a copy of these Resolutions be forwarded to the father of the deceased brother, and to the Edgefield Advertises, Augusta Dispatch and Greenville Enterprise for publication, and that the Secretary of the Lodge be requested to record them on the Minute Book of the Lodge. WM. T. WEST,

J. S. HARRISON.

READY .- It is said now that the last mortar is in its place and that the ammunition and supplies are all in our possession, so that every means for the speedy reduction of Fort Sumter may be said to be entirely accomplished. There is no possibility of supplies or reinforcements being thrown in from the sea, for there is not the power in the United States Navy to do it, and of course the reduction of Fort Sumter is only a matter of time. There is one thing clear, that if the Government resorts to force and a sectional war, there must be a very strong and powerful party at the North opposed to them. This party constitutes the commercial cities and monied men and those interested in the industrial pur-suits of that section. This division being garet McKinne, George King and Frances King made at the North, compels the Government, in an issue of force, to rely exclusively upon the Black Republican party for the supply of men and money. Whereas, on the contrary. the Confederate States will present one united and unbroken front, with no division, but all ready to defend their homes and their altars. In such an issue, there can be no doubt as to the final result. In addition to this, it there be an appeal to force, it will at once throw the Border States of the Southern country against the Black Republican party and the Government. In such a struggle as this, the | ways interested in the settlement of said business, total overthrow of the Government at Wash- and have nothing to do with it. ington is inevitable, and confusion and revolution will be inaugurated in the North en States, that must end in their entire and final destruction .- Charleston C. urier.

727 The three leading millinery establishments them; and all those having demands against said of Macon, Ga., have purchased their spring stocks | Estate, are also requested to present them properof goods in New Orleans, instead of going North, as heretofore they have done. They deserve all praise and patronage.

Written for the Advertiser. The Opening Spring. BY S. A. L.

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

Fair rose-gem'd garlands soon shall wreathe Their earmine tints above thy brow; And pearl-lipped lillies deck thy breast-Pulsating in its gladness now.

I heard a mock-bird yestereen Attune its throat to melody; A 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 unseen; 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 wherein to dwell, Could have its tiny instincts stirred And feel 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 hours

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 "Bob White" from o'er the hill Where the brown partridge loves to rove.

The trout stream low beneath the hills Where the marsh willows shade the bank; Or higher up above the dam Where clustering reeds grow thick and dank.

There soon the fisher boy will sit, With flies and minnows for his book, But many a "nibble" will he get Before he on the trout shall look. The old mill wheel will brisker move,

The miller's powdered face will glow; With quickened footsteps will be move To join the sportsman down below. The ploughman turns the mellow earth

And dreams of teeming 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 meed to abler pens, And love thee well where e'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 \$20,000, and one of the nost magnificent stores, recently erected on Brondway, with the expectation of being rented for from \$35,000 to \$40,000, will not command \$15,000.

28-We have been authorized by the friends f Capt. BENJ. ROPER to announce him a Canlidate for MAJOR of the Lower Battalion, 9th Regiment, S. C. M., vice Maj. LLOCKER promoted

New Seasonable Goods! THE Subscriber has just returned from Charton will a BEAUTIFUL STOCK of GOODS

especial'y adapted to the SPRING AND SUMMER TRADE,

To which the Ladies are solicited to call and exmine on and after Thursday next. J. M. HUDSON.

10,000 Lbs. Bacon, FOR SALE FOR CASH.

SUPERIOR Lot of NEW FAMILY BA-A CON, which will be sold very low for Cash. Col. M. FRAZIER is our Agent. HURLY & MORRISS.

Sheriff's Sale!

BY Virtue of sundry Writs of Fieri Facias to one directed, I will proceed to sell at Edge-field Court House, on the first Monday in May next, and day following, the following property in the following cases, to wit: H. T. Wright for E. S. Grice, vs. Simeon Mc

resided, containing one hundred and thirteen (113) Acres, more or less, adjoining lands of Geo. MeD. Wever, Larkin G. Swear-ngin, and others. John Huiet vs. Lewis Covar and James Eidson Bland & Butler vs. Lewis Covar ; G. L. & E. Penn vs. The Same; various other Plaintiffs vs. The Same, one House and Lot in the Village of Edgefield, known as the Saluda House, and now occupied as a Hotel by Mrs. H. Boulware, centaining Two (2) Acres, more or less, adjoining lands of Maj. John H. Hughes, W. W. Adams, Esq., and

Lather Roll vs Charles Holley, One Bay Horse ne Buggy and Harness. Thomas P. Magrath vs. A. Bushnell, M. A. Ranom and S. S. Boyce, Ex'ors. One Tract of Land, containing Five Hundred (500) Acres, more or less, adjoining Lands of A. J. Hughes, Dr. H. Burt and Mrs. M. Swearengin: levied on as the property of the Estate of Benj. Gallman, dec'd. LEWIS JONES, S.E.D. April 8, 1861 4t

The State of South Carolina EDGEFIELD DISTRICT. IN EQUITY.

James Hatcher, Adm'or., Bill for Act., Benj. W. Hatcher,

Relief, de. Benjamin Bettis, et al. I appearing to my satisfaction that the Defendants, John Hatcher and Elzy Bland and wife Demaris, are absent from and reside beyond the limits of this State, On motion by Messrs. Abney & Wright, Complainant's Solicitors. It is ordered that the said absent Defendants, do as pear and olead, answer, or denur to this Bill within three months from the publication hereof, or judgment will be rendered against them pro confe Z. W. CARWILE, C.E.E.D.

State of South Carolina, EDGEFIELD DISTRICT. IN EQUITY.

Lewis Holloway, Erasmus McDaniel, Trustee Thus. Howle, et al.

T appearing to my satisfaction that the Defeneside beyond the limits of this State. On motion that the said Defendants do appear and pleas, an-swer or demur to this Bill within three months from the publication hereof or a decree pro con-trom the publication hereof or a decree pro con-ville.

The Banks of Newberry, Chester, Fairfield, Cheraw, Georgetown and Hamburg, and at Green-ville.

EDWARD FROST, from the publication hereof or a decree pro con- ville. Fesso will be entered against them.

Z. W. CARWILE, c.e.e.b.

Please Remember. HAT, having disposed of my interest in the Boot and Shoe Business of Apel & Christian, together with the Books, &c., I am in no B. W. CHRISTIAN.

NOTICE .-- All persons indebted to the Estate of Washington Wise, dec'd., are requested to come forward and settle the claims against

ly attested for payment.

II. A. SILAW,
W. S. WISE.

Acting Ex'rs. 47 Feb 27

BAUM & KAUFFER.

WHOLESALE AND RETAIL

UNDER THE AUGUSTA HOTEL,

AUGUSTA, GA.

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.

Out of the many articles received we would only mention: Prints, Lawns, Ginghams, Jackonets, Organdies, Brilliants, Parcals. Bareges, Cambricks, Debeges, Crape Maretz, Lavellas, Barege de Laine. Brilliants, Cally de Laine, Pure Mohair, Flimalays, Toil du Nord, Mottled Modenas, Toil des Dames, Poplins, Poil de Chevre,

Home Made Goods:

HOMESPUNS, OSNABURGS, STRIPES, &c., &c.,

Towelings,

Table Covers,

Marsaile Quilts,

Pantaloon Stuffs,

Cottonades,

Marsaeiles,

Diapers,

ALL OF SOUTHERN FACTORIES. Our stocks in DRY GOODS consists of:

Brown Homespun, White Shirtings, Sheetings, Hickory, Denims, Marlboror, Lineus. Table Cloths, Napkins,

Linen Drills. Cassimeres, Handkerchiefs, Jackonets, Musquito Nettings, White Goods, Checks, Swiss, etc., Hoop Skirts, &c., &c., &c.

Gloves,

Ribbins,

Corsets,

Parasols,

Hair Nets,

Trimmings,

Magic Kufllings,

Black Silk Laces.

Embroideries,

Hose,

SPECIAL NOTICE.

Bars.

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

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

BAUM & KAUFFER

Augusta, April 9

No. 175 & 177 BROAD STREET.

HORA, WISE & CO., Wholesale and Retail Dealers in

FINEREADY-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, Plants and Vests to suit; Fine Black Cassimere PANTS:

Plain, Plaid, Striped and other Fancy Cassimere PANTS; Silk, Merino, Wool, Velvet, Satin, Berathea, 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 HOSE, 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

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.

LOAN FOR THE Defence of the Confederare States.

BOOKS OF SUBSCRIPTION WILL BE Gle and wife Mary; Polly Overstreet and LARS, at the Bank of the State, in Charleston, on the 17th and 18th days of April Largery the n the 17th and 18th days of April, between the 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. Persons desiring to secure their subscripti n, may market value in coin. In case of an over sub-scription, preference will be given first, to those who pay down their whole subscription; next to subscribers of \$50; next to subscribers of \$100. Books of subscription will be opened on the y Mr. Griffin, Complainant's Solicitor, Ordered State, in Columbia, Camden and Abbeville; also,

> C. M. FURMAN. GEO. A. TRENHOLM, Commissioners for South Carolina. Charleston, Apr 1, 1861.

MILLION DOLLARS LOAN, the undersigned will be at the BANK OF HAMBURG, S. C., on 17th and 18th of April inst., to receive subscrip J. W. STOKES. CHARLES HAMMOND, A. C. DECOTTES, Commissioners for Humburg. 12, 1861. 2t 13

Hamburg, April 2, 1861. FINAL NOTICE TO CREDITORS. LL persons having any demands against the be debarred from payment.

M. A. RANSOM, Adm'r.

State of South Carolina, EDGEFIELD DISTRICT. IN ORDINARY.

Overstreet; Mary Overstreet; Silas Overstreet; Westley Randall and wife Martha; George Overstreet; Henry Overstreet; A. B. Grice and wife Lucinda; Sam. Overstreet; Susan Sheppard; Rich Gregory and wife Margaret; And. Yonce and his children, to wit: Elias Krepps and wife Elizabeth; pay in Cash the whole amount, and take a receipt for the delivery of Bonds or Stock. To equalize the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points, and to enather the rate of subscription at all points. Allen Yonce; Gabriel Yonce; Abram Yonce Sarah Yonce; Ellen Yonce; John Ergle and bi ble all persons conveniently to subscribe, Current Bank Notes of the place will be received at their children, to wit: George Fripp and wife Delly Wilse Verlag Applie Frede Same Eliza Ergle; Mary Ergle; Amelia Ergle; Samue Ergle: Artimus Ergle: Tillman Ergle: Danie Ergle; Hannah Ergle; Louisa Ergle; John Yone and wife Sarah : Caleb Lights and wife Naney Levi Moyer, and wife Rub; Elizabeth Huiet, same day at the Branches of the Bank of the William Huiet and David Huiet, Defendants. It appearing to my satisfaction that William Huiet, David Huiet, Caleb Lights and his wife Nancy, and George Tripp and his wife Dolly, Defendants in the above stated case, reside beyond the limits of this State: It is therefore ordered that they do appear and object to the division or sale of the Real Estate of George Huiet, dec'd. on or before the nineteenth (19th) day of June next 1861, or their consent to the same will be entered W. F. DURISOE, o.g.p. April 2, 1861

MINISTRATOR'S NOTICE .-- All A persons having demands against the Estate of B. H. Howard, dec'd., are requested to render

uested to make immediate payment.

JAS. S. HARRISON, Ad'or. A LL persons having any demands against the Estute of Mrs. Sarah Gallman, dee'd, are requested to present them to me in due form, on or before the 30th day of May next, or they will be debarred from payment.

OST some time since, a due Note of hand for Twenty Dollars, given in Dec. 1860, by John Swearengin to the undersigned. All persons are hereby cautioned from trading for it. JERRY DUNOVANT.

them in to the Undersigned, properly attested, and those indebted to the said deceased are re-

NEW SPRING GOODS! 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

NOTICE NEW

sny, Call in.

WE HAVE NOW IN STORE, FOR SALE BACON, LARD AND FLOUR,

FULL SUPPLIES.

WILLIAM SHEAR,

Augusta, Ga., Respectfully announces to his friends in the City and Country, that he has received his FULL SUPPLIES

SPRING AND SUMMER DRY GOODS. Embracing a COMPLETE assortment of

STAPLE & FANCY ARTICLES To which he respectfully invites the atten-

tion of the public. Augusta, Mar 26 MRS. D. O'CONNOR,

NO. 198 BROAD STREET, Augusta, Ga., IS NOW OPENING A SPLENDID ASSORT-MENT OF

SPRING MILLINERY, Comprising the various styles of CRAPE, CHIP, NEAPOLITAN and STRAW BONNETS. Children and Misses' HATS, such as BOU-LEVARDS, ZOUAVES and CLOTILDAS, which are the latest shapes.

Also, a large variety of GILT TRIMMING HAIR BELTS and HEAD-DRESSES to which Augusta, Gs., Apr 2 1m CLAYTON & KENNEDY,

Have received a large supply of BOTS

FOR SPRING AND SUMMER WEAR.

AUGUSTA, GA.,

Tallners Ambiotipo GALLERY OVER CLARK & CO'S JEWELRY STORE,

Augusta, Ga., Entrance next door above the Post Office. Which makes his Stock very complete and ready for the opening of the New Year's trade, which will be sold on reasonable terms to punctual cus-FIGHE Undersigned having thoroughly renovated these beautiful rooms, is prepared to take Pictures in the most approved Style Of the art, and at unprecentedly low prices. Give

Augusta, April 3, CHAS. D. CARR & CO., DRAPERS,

> TAILORS, AND

30 BROAD ST., CHARLESTON, S. C.,

HAVE OPENED THEIR SPRING ASSORT-MENT OF GOODS ADAPTED TO MENS' WEAR.

10 pr ct. Discount Allowed for Cash Charleston, May 17, 1868.

Fresh and Genuine. 50 OUNCES QUININE; 50 Drachms MORPHINE; 4 Doz. Evans' LANCETS; 20 Lbs. CHLOROFORM :

20 Boxes STARCH: 500 Lbs. Eprom SALTS; 1000 " SAL SODA; COPPERAS; 1000 " BLUE STONE; 1 Gross Mustang LINIMENT;

PAIN KILLER; Radway's READY RELIEF; Seidletz POWDERS; SOOTHING SYRUP;

300 Patent TRUSSES: 6 Doz. Balsam WILD CHERRY 3 " SARSAPARILLA: " India CHOLAGOGUE; 4 Gross Cod Liver OIL : " French REMEDIES; 4 Doz: SYRINGES :

Gross Ess. GINGER; Doz. Wood's Hair RESTORATIVE; 1 Gross VERMIFUGE; 5 Doz. Ayer's CHERRY PECTORAL. Just arrived and for sule by
A. J. PELLETIBR.
Hamburg, Mar 26 tf 12

MOFFATT'S, BRANEDETH'S, PETERS', JAYNE'S, SPENCER'S, COOK'S, DENNIS', WRIGHT'S,

CEPHALIC, HOLLOWAY'S, SHALLENBERGER'S. Just received and for sale by A. J. PELLETIER. 1m 12 Hamburg, Mar 26

Wagon and Blacksmith

LE ROY'S,

E. A. WISEMAN.

SLEDGE'S,

SHOP. THE Subscriber has ortablished at Duntonsville Post Office, a WASON and BLACKSMITH HOP, where by prompt attention to all orders, to hopes to receive a liberal supply of work. He will build to order BUGGIES, WAGONS Ie has in his employ an A No. 1 Blacksmith, and that as well as the wood department, he war-REPAIRING done well and with despatch.

Go to Pelletier and trade; Go to Pelletier and spend your money for just the thing you want. If you want the best DRUGS and MEDICINES

If BARGAINS and low prives suit you,

If you want a bill of DRUGS-

If you want VARIETY-

Large or small the quantity-

If you want GOOD QUALITY-

Hams and Shoulders, choice and fine.

3,000 Bushels PRIME WHITE CORN.

3,000 Bushels PRIME MIXED CORN.

PROMPTLY, and to those who have to buy, we

A. J. PELLETIER.

DRUGGIST,

Hamburg, S. C.

T. W. FLEMING & CO.,

Opposite J. M. Dye & Co's. Warehouse.

No. 144 Reynold Street,

If you want SPICES, FLAVOURING EXTRACTS, GELATINE, CREAM TARTAR Go to Pelletier. If you want FRESH GARDEN SEEDS,

Go to Pelletier's Drug Store.

If you want the best and most popular PATENT MEDICINES of the day, Go to Pelletier's Drug Store. Tou want PERFUMERY, HAIR OIL, PO-

MATUMS, Hair BRUSHES, Tooth BRUSH-ES, COSMETICS, LOTIONS, COLOGNES,

If you want chesp SOAPS and good SOAPS,

Pelletier's is the place.

and FANCY ARTICLES.
Go to Pelletier. --- TARD OIL, LAMP OIL, LINSERD

HE Subscriber announces to his numerous customers, that he has JUST REPLENISH-

Goods Suited to the Scason,

A very liberal discount will be made on eash

Head-Quarters,

BY virtue of an order from Brig. Gen. John P. Bates, there will be an election held for

MAJOR of the Lower Battalion, of the 9th Regi

ment S. C. M., on Saturday, the 27th inst., to fill

the vacancy in said Battalion. The Captains of

Companies will call to their assistance two o

their respective subalterns to manage said Elec-

Muster ground on Monday following, count the votes and transmit the result of the election to

NOTICE!

AM now receiving my Spring Supplies of CHOICE GROCERIES, consisting in part

CHERSE, MACCARONI, CRACKERS.

PRUNES, FIGS, RAISINS, CURRANTS,

PICKLES, SAUCES, SALMON, OYSTERS,

SPERM, WAX & ADAMANTINE CANDLES,

NUTS AND SPICES OF ALL KINDS,

FINE BRANDIES, WINES, CORDIALS,

GIN, RUM, WHISKIES, &c.

S. E. BOWERS, Agt.

GARDEN SEED.

THE Subscribers have now in Store a LARGE and COMPLETE assortment of

GARDEN SEED,

Embracing the best varieties of Seed now extant,

Call in early and get your supplies from our full and entirely FRESH Stock.

TO PLANTERS!

GIN GEERING and all other MACHI-

DUCED PRICES, at my Foundery and Machine Shop on the Georgia Rail Road near the Augusta

Cotton Factory. Address, M. M. HIGHT, Augusta, Ga.

Bowles & Hughes,

RESPECTFULLY inform the citizens of Edge-field, and all whom it may concern, that they are prepared at their well-known stand, BOWLES' 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

Taxes! Taxes! Taxes!

A LL persons who have property in the Town of Hamburg and have not paid their taxes on the same, will come forward by the first of May

and pay it, if not, Execution will be issued against

NOTICE .-- All persons indebted to the Es-

JOHN E. McDONNALD,

Clerk of Council.

wn benefit, give us a trial.

them by order of Council.

Nov 19, 1860.

Hamburg, March 22, 1861

C. W. & J. H. HODGES.

All of which will be sold on the most ac-

the Brigadier General forthwith.

By order of

Hamburg, Feb 12

R. D. BRUNSON, Adj't.

ion, and the Managers will meet at the Pattalion

Bates, there will be an election held for

THE REGIMENT, S. C. M.

APRIL 1, 1861.

S. B. BLOCKER, Col.

E. PENN, Agent.

ED his Stock with many new and desirable

Groceries sold for each only.

For Sheriff.

W. H. HOLLOWAY, BENJ. ROPER. STARLING TURNER, C. M. MAY, CHARLES CARTER. BERRY HORNE,

Attorney at Law. OFFICE, OVER B. C. BRYAN'S STORE. Edgefield, S. C., Feb 20

Law Notice. THE Undersigned have this day formed a part-nership for the PRACTICE OF LAW AND EQUITY in the District of Edgefield. They, or either of them, can be found, until fur-ther notice, either in Mr. ABNEY'S Office, adjoining the Planter's (Ryan's) Hotel, or in Mr. WRIGHT'S Office opposite to the Saluda House.

JOSEPH ABNEY,

HENRY T. WRIGHT. Mar 15, 1861. 3m

Magistrate's Office. HAVING been appointed by His Excellency Gov. PICKERS, 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 monies llected by me will be placed in the Bank of and on the Rail Road and Daily Expected

3,000 Barrels "EXTRA," "EXTRA FAMI-LY," and CHOICE EXTRA FAMILY FLOUR, of different and well known brands. My Office will be found on River Street, next door to Messrs. Padgett & Crafton's Store, and 150 Hdhs. BACON-Clear Sides, Rib Sides, 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 9 in the evening R. L. GENTRY. All of which we have INSTRUCTIONS TO SELL Hamburg, Mar 13,

Hamburg to the credit of the parties, subject to

Medical. W. S. CANNON, M. D., having located ervices to the public. Office and residence a Mr S J M. CLARRE'S.

Beech Island, Mar 9, 1861. H. PARKER.

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

Dentistry. TENIE Undersigned will do all work in the line

of DENTRISTY 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 Rock Church. All work warranted. Bank Church. All work warranted.
GEO. M. ETHEREDGE, Physician and Surgeon Dentist.

DENTISTRY, DR. J. B. COURTNEY will promptly perform ontrusted to him. He will take pleasure in waiting on those desiring his services at their resi dence if they will notify him through the office at Edgefield C. H. He will be at the Village Sale

lays and Court weeks.

Oct. 3.

Elmwood School. THE Exercises of the Elinwood School begar on the 13th March, under the instruction of accomplished lady and teacher, MISS S. L. S. McDANIEL. The terms of Tuition, per Ses ion of five months, are:

For the Primary Department............\$8,00

With the addition of English Grammar,

Edgefield Female College

THE present Session of this School commence

on Monday, the 11th of February, and will close the last wook in June. Pupils may enter at

any time until then, and they will be charged

It affords us great pleasure to announce to the

friends and Patrons of the Institution, that the services of Mr. R. H. MIMS, of this place, has

been secured as Teacher of Drawing and Paint-ing. Those, therefore, who wish to avail them-

selves of instruction in that Department, have now an opportunity of doing so. The usual charges will be made for such instruction.

Teachers for Present Session.

JOHN R. GWALTNEY, M. A.,

Ancientand Modern Languages, English Languag and Composition.

REV. L. R. GWALTNEY, M. A.,

Mental and Moral Science, History and English

ROBERT J. GWALTNEY,

Mathematics and Natural Science.

MRS. LUCY GWALTNEY,

only from the time of entrance.

W. H. HOWARD, COMMISSION MERCHANT.

No. 172, Broad St., Augusta, Ga., OPPOSITE AUGUSTA HOTEL,

Keeps Always on hand BACON, CORN, OATS, PEAS,

HAY. MOLASSES, LIME, And all Kinds of Produce Generally Augusta, Mar 18

CRITZ & FLEMING.

KEP always on hand for sale, Double and Single Harness HORSES, Saddle HORSES, broke and unbroke MULES. Also, for HIRE, at all times, good HACKS and next BUGGIES, with gentle Horses and trusty Drivers.
We are also prepared to BOARD HORSES by
the DAY OR MONTH; and we would say to our
friends from the country, that every possible care

BOOTS AND SHOES!

Misses and Children's superb SLIPPERS and BOOTEES: Boys' Walking and Fine SHOES, &c.

shed that I can OFFER INDUCEMENTS in

Mar Orders for BOOTS, SHOES, &c., of every tind filled on shortest notice.

**EFPAIRING nearly and promptly done. Shop at the old stand next door to the Post

OF EVERY DESCRIPTION. He warrants his work to be executed in a duable and workmanlike manner, and will attend romptly to ail orders. He respectfully solicits a share of patronage.

As my terms are STRICTLY CASH my

In the Village of Edgefield. The House is a'Two Story one, having eight comfortable Rooms with are places, besides Pantries and Cellar, and ample nd convenient Out-Buildings, Gardens, &c. Also, One TEN ACRE wooded LOT, about one

nile from the Village, adjoining lands of P. Eich-elberger, Esq. and Gen J. B. Griffin. Also, about

ers to give note with ample security. GEO. A. ADDISON, Adm'r. 4t

BY an Order from W. F. Durisoe, Esq. Ordinary of Edgefield District, I will proceed to sell at Liberty Hill, on Wednesday, the 17th inst., all the personal estate of B. H. Howard, dee'd., consisting of ONE HORSE, ONE COLT'S REPEAT-ER (Pistol,) ONE SILVER WATCH, and other

sums of and under \$5 to be paid in Cash.

JAS. S. HARRISON, Ad'or. April 2

I rimary Department. PROF. JAMES T. BACON, ROBERT H. MIMS, Drawing and Painting. AD For any information address

JOHN R. GWALTNEY, Edgefield, S. C. COLLECTOR'S

NOTICE. WILL attend at the times and places herein after mentioned to collect the STATE AND DISTRICT TAX, for the year commencing the first day of October 1860. Chapman's Store, Wednesday, 10th April. Nickerson's, Thursday, 11th April. Coopersville, Friday, 12th April. Burnett's, Saturday, 13th April. Dorn's Mill, Sams evening, at 3 o'clock. Rountree's Store, Monday, 15th April. Shatterfield, Tuesday, 15th April. Liberty Lill, Wednesday, 17th April. White House, Thursday, 18th April. Ned Howle's, Friday, 10th April. Middleton's, Saturday, 20th April, A. Morgan's, Monday, 22d April.

Hamburg, Tuesday, 234 April. Wightman's, School House, Thursday, 25th Apr

Collier's, Friday, 26th April. Red Hill, Saturday, 27th April. Howard's, Monday, 29th April. Cheatham's Store, Tuesday, 30th April. Powles' Steam Mill, Wednesday, 1st May. Pleasant Lane, Thursday, 2d May. J. S. Smyley's, Saturds v. 4th May Edgefield C. H , Monday and Tuesday, 6th and 7th May.

After which time my Books will close for the pres ent year. I hope Tax payers will be punctual in making their returns in the proper time, and pay the same, otherwise I shall be compelled to leave their Executions with the Sheriff. I hope the Tax payers will excuse me for not going but one round, as I did not get my Books until the 6th March, and I must make my Return

by the first June. The following is a list of taxable property Negroes; Land; Sales of Goods; Salaries and Wages over \$500, Lots in Town; Monies Loaned and at Interest, either in Bonds or Stock; Bank Stock; Capital of Banks of Issue not incorporated in this State; number of Packs of Playing Cards sold; Billiard Table; Dogs kept by slaves Free Negro; Dogs, &c.

THEOS. DEAN, T.C.E.D.

Notice. A LL persons having demands against the Es A tate of Rosela Blalock, dec'd., will please

hand them in to me. properly attested, immediately.

P. R. BLALOCK, Ex'or. NOTICE .-- All persons indebted to the Estate of Samuel Herring, dec'd., by Note or Account, are requested to meet me at the Ordina-

properly attested.

W. C. MORAGNE, Adm'or. ISAAC HERRING, Adm'or. | sent them. 3m*

and the the Law riace,

One Two Horse Wagon, one Mule, one small Lot of Hogs, with sundry articles to be exhibited on the day of sale. TERMS .- All sums of and under Ten Dollars

Administrator's Sale.

\$10 Reward. WILL PAY Ten Dollars for the apprehensien and delivery to me of my Negro Boy WILL, the left my residence on the 24th inst. Said No. gro is remarkably tall, copper colored, twenty-four cars of age, and limps a little in walking, caused y the loss of one of his great toes. Will is a ninter by trade, and no doubt will be after unertaking jule of that sort as he has done before.

Sant Dallys is about 17 years old, copper com-plected, 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

STOTICE ... 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 properly at-JULIANA HOWARD, Ad'er

State of South Carolina, EDGEFIELD DISTRICT,

Bill for Account and lie-Ellington Searles, Ad'or., et al. T appearing to my satisfaction that Yancey G Freeman, one of the Defendants in this case; resides beyond and without the limits of this State, On motion by GRIFFIN, Complainant's So icitor, it is ordered that the said Yancey G. Free-

Z. W. CARWILE, C.E.B.D. Comm'rs. Office, Mar 26, 1861. 3m 13

Shingles, Boards, &c. IIE Subscriber will furrish to order and deliver HEWED TIMBER, BOARDS, SHIN-ILES, LATHS, &c., at the usual prices, and will

BOOKS belonging to the Estate of G. W. Landrum, dec'd., as early as possible.
W. M. LANDRUM, Adm'r.

W. M. LANDRUM, Adm'or.

Note or Account, are requested to make immediately ry's Office, at Edgefield C. H., on the first day of ate payment, and those having demands against May next. Those indebted must pay on or before tate of G. W. Landrum, dec'd., are requested the same will present them to the undersigned the above day, and those having accounts on the properly attested.

Late the same will present them to the undersigned the above day, and those having accounts on the properly attested.

CANDIDATES.

JAMES EIDSON, F. V. COOPER, WILLIAM SPIRES, JOHN BLAND, HENRY B. GALLMAN.

For Tax Collector.

T. H. CLARK,

OPPOSITE CONCERT HALL, ELLIS STREET, Augusta, Gn.,

and attention shall be bestowed upon the Horses of those who may favor us with their patronage. Augusta, Mar 26

Different Styles and Qualities, Embracing in part Ladies' Fine Steel GAITERS and BOOTEES;

Gentlemen's Fine Pump Sole, Dress and Waterproof BOOTS, SHOES and GAITERS;

he way of good Work and Low Prices beretofore

Boot and Shoe Business.

PRICES will be VERY LOW. Shop next door to T. Root's Store. B. W. CHRISTIAN. 6m

C. H., on WEDNESDAY, 17TR APRIL, the following property, viz: One House and Lot

eash—over that amount on a credit until 1st Jan. 1862, with interest from day of saie, and purcha-

articles too tedious to mention. Terms on a credit until the first day of Decemer next, with interest from date-except as to all

S. B. RYAN.

G. D. TILLMAN.

fill all orders promptly. He promises satisfaction to all who may favor him with their patronage. He may at all times be found at hi. father's residence four miles from Edgefield C. H. tſ Notice.

J. WM. APEL having become sole proprie

All of which are warranted to be made of the best material and by the most competent work-men. Complete satisfaction will be rendered to all who may favor me with their work. From past experience in the business, I feel sat-

known in this Town. All I ask is a fair trial.

THE Subscriber has now on hand a fine and superior let of LEATHERS, CALF SKINS ke., and is prepared to make to order, BOOTS, SHOES, GAITERS, &c.,

EXECUTOR'S SALE. BY order of Court, the Executors of the Estate of A. B. ADDISON, dec'd., will sell at the residence of the late Mrs. P. Addison, at Edgesteld

Twenty Six Likely Vent

self the following property belonging to the Estate of Mrs. P. Addison, dec'd., viz ONE SMALL CARRIAGE OR ROCKAWAY,

JOHN P. BATES. \$20 Reward. RANAWAY from the Subscriber about three months since, his Negro woman DALLAS.

safe delivery to me.

IN EQUITY. John P. Mickler and others, Yaney G. Freeman, Committee, lief:

man do appear and plead, answer, or demur to this Bill within three months from the publication hereof, or a decree pro confesso against him will

L. DELOACH.

THE public generally are requested to examine their libraries carefully and return all