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Department Reports.

Last week we published the President's message, and to-day we give the substance of the most interesting department reports:

REPORT OF THE SECRETARY OF WAR.

Mr. Stanton reports that the military operations by the last Congress amounted to the sum of \$516,240,131. The military estimates for the next fiscal year amount to \$38,814,561.83. The national military force on the 1st of May, 1865, numbered 1,000,516 men. It is proposed to reduce the military establishment to 50,000 troops, and over 800,000 have already been mustered out of service. The cause of this great reduction is, of course, the end of the rebellion, and the return of the States arrayed against the Union to the national authority. The Secretary gives an extended review of the military operations of the past two years' campaigns, in every department. On the 1st of May, 1864, the aggregate national force was 970,710 men; but the effective force is put down at 662,345.

The Commissioner-General of Prisons reports that, between the 1st of January and the 20th of October, there were in our custody, 98,302 prisoners of war. Of these, 1,955 enlisted into the United States service, 63,442 were released after the cessation of hostilities, and 33,127 were delivered in exchange. Besides these, 174,223 prisoners surrendered in the front rebel armies, and were released on parole, viz: Army of Northern Virginia, commanded by Gen. R. E. Lee, 27,305; Army of Tennessee and others, commanded by Gen. J. E. Johnston, 31,243; Gen. Jeff. Thompson's army of Missouri, 7,978; miscellaneous paroles, department of Virginia, 9,972; paroled at Cumberland, Maryland, and other stations, 9,377; paroled by Gen. McCook at Alabama and Florida, 6,428; army of the department of Alabama, Lieut. Gen. R. Taylor, 42,298; army of the Trans-Mississippi department, Gen. E. K. Smith, 17,636; paroled in the department of Washington, 3,390; paroled in Virginia, Tennessee, Georgia, Alabama, Louisiana and Texas, 13,922; surrendered at Nashville and Chattanooga, Tennessee, 5,029; total, 174,223.

Looking to the causes that have accompanied the national deliverance, says the Secretary in conclusion, there seems no room henceforth to doubt the stability of the Federal Union. These causes are permanent, and must always have an active existence. The majesty of national power has been exhibited in the courage and faith of its citizens, and the ignominy of rebellion is witnessed by the hopeless end of the great rebellion.

REPORT OF THE SECRETARY OF THE TREASURY.

This report will be read with an interest perhaps unequalled since the days of William Duane, Nicholas Biddle, and the United States Bank. Seldom has an executive document been looked for with more anxiety. We subjoin but a brief synopsis, deferring a more ample abstract:

The Secretary discusses the three questions of the currency, the public debt and the revenue. He goes into a full exposition of the objections to United States notes as a permanent currency, the chief of which he states to be the fact that the Government of the United States is one of limited and defined powers, and that the authority to issue notes as money is neither expressly given to Congress by the Constitution, nor fairly to be inferred except as a measure of necessity in a great national emergency. He holds it to be the "crowning glory of the Constitution that this great war has been waged and closed without the power of the Government being enlarged or its relations to the States being changed."

The Secretary, after very ably meeting the various objections to a reduction of the currency, recommends:

First. That Congress declare that the compound interest notes shall cease to be a legal tender from the day of their maturity.

Second. That the Secretary be authorized, in his discretion, to sell bonds of the United States bearing interest at a rate not exceeding six per cent. and redeemable and payable at such periods as may be conducive to the interest of the Government, and the purpose of retiring not

only compound interest notes, but the United States notes.

In reference to the debt, the Secretary believes that, if kept at home, it need not be oppressive, but that it is still a national burden, and the work of removing it should not be long postponed.

The Secretary sees no way of removing it but by an increase of the national income over the expenditures. It should be our ambition not to bequeath it to our descendants.

The first step should be to fund the maturing obligations. The next should be to provide for raising, in the least odious manner, the revenue necessary to pay the interest and a certain definite annual amount for the payment of the principal. Mr. McCulloch hopes that Congress will be decided and emphatic on this point.

The debt on the 31st of October was \$2,808,549,437.55; deducting the moneys in the Treasury it was \$2,740,854,750. He estimates it in July 1, 1866, at \$3,000,000,000. The annual interest, if funded at five and a-half per cent., would be \$165,000,000, but if funded at five per cent., it would be \$150,000,000.

If \$200,000,000 per annum should be applied to pay accruing interest, and to reduce the principal funded at the higher rate of five per cent., the debt would be paid in thirty-two years, or at five and a-half per cent., in a little over twenty-eight years.

The Secretary believes that no Act of Congress would be more popular than one which should provide for such an extinguishment of the debt.

Upon the subject of internal revenue, the reports recommends:

First. That the collection of the Internal Revenue Taxes, which accrued before the establishment of revenue offices in the States recently in rebellion, be indefinitely postponed.

Second. That all sales of property in those States, under the Direct Tax Law, be suspended until the States shall have an opportunity of assuming (as was done by the loyal States) the payment of the tax assessed upon them.

Third. That all transactions in such States, which may be invalid by the non-use of stamps, be legalized as far as it is in the power of Congress to legalize them.

The Secretary regards the national banking system as one of the great compensations of the war, and gives some interesting statistics about its operations.

REPORT OF THE COMPTROLLER OF THE CURRENCY.

The report of Hon. Freeman H. Clarke, Comptroller of the Currency, gives a clear statement of the condition of the finances, and recommends important changes in our financial system. The Comptroller urges a return to a specie basis, and suggests, as the most available method of attaining it, the funding and consequent retirement of a portion of the inactive circulation shown to be now held in reserve. By a gold valuation of our imports and exports, it is estimated that a balance has accrued against this country during the four years previous to the 30th of June last of \$308,000,000. As a remedy for this, the Comptroller recommends an increase of the rate of duties

in proportion as the price of gold and foreign exchange may recede, to be followed by the graduated reduction of such increase, say ten per cent., at the expiration of each six months, until brought down to the original rate. In the meantime, by a steady reduction of the volume of redeemable currency and consequent reduction of prices, we would be able once more to place our manufactured and agricultural productions on a footing that would enable them to enter into successful competition with those of other nations in the market of the world.

As the first step to be taken towards a reduction of the Government issues used as a currency, the conversion of all the interest-bearing legal tender notes into five-twenty six per cent. bonds, is urged. It is also suggested that the national currency Act be so amended as to allow an increase of the limit to \$100,000,000, on condition only that all the banks be required to redeem their notes in New York, Boston or Philadelphia, and also that an issue of six per cent. five-twenty bonds be authorized to the amount that it will require to secure the additional circulation under the provisions of the Act, which bonds, the banks, when organized, shall purchase, as each may require, of the Secretary of the Treasury, at such fair rates as he may from time to time prescribe but not less than their par value, and pay for the same in the United States legal tender notes, and all notes so received shall be cancelled and destroyed.

The tariff, it is suggested, can be so adjusted as to produce \$120,000,000, of which \$100,000,000 should be raised on whiskey,

malt liquors and wines. It is estimated that the cotton crop of next year will amount to between 2,500,000 and 3,000,000 of bales, on which might be levied a tax of eight cents per pound, which would realize \$180,000,000, more than sufficient to pay the interest on the public debt after the entire amount is funded. The license and stamp duties, it is thought, could be dispensed with after the next fiscal year.

REPORT OF THE COMMISSIONER OF THE INTERNAL REVENUE.

The Commissioner remarks his recent accession to the post and consequent brief time in which to prepare his views, and offers some general considerations of interest and importance. The amount of revenue raised in one year, up to the 30th June last, was equal to all the revenues of the United States from the foundation of the Government up to 1812, and yet 1,000,000 of men were withdrawn from productive labor, and the marine was relatively idle. The following are some of the aggregates: Receipts for 1863, \$41,003,192.93; receipts for 1864, \$116,850,672.14; receipts for 1865, \$129,529,017.

The tax on distilled spirits has been a failure in a great degree, but from causes believed to have been obviated.

The cost of collecting the revenue is estimated to have been three and a half per centum of receipts up to the present year, a sum much below the cost of British revenue, as shown by a citation introduced into the report. This will surprise many. The per centum of the last fiscal year is estimated at two and three-fourths. The current fiscal year, ending June 30, 1866, the cost will be greater, owing to the sparsely inhabited and unsettled condition of the South.

The current fiscal year is expected to bring \$272,000,000 revenue.

The Commissioner recommends that the power to appoint Assistant Assessors, now, in the opinion of the Attorney General, in the President only, be lodged in the Secretary of the Treasury by law.

He recommends that the appeal system be abolished, as useless and generally neglected by parties interested.

The penalties are so various in the existing law that it is recommended that, by proper amendment, they may be simplified. The franking privilege is proposed for Assessors and Collectors.

Section 46, Act June 30, 1864, is believed to require the very careful attention of Congress. This section relates to collection of taxes in insurrectionary districts, and attention is called to the mischief which will arise from the fact that, for nearly three years, all instruments of writing in the South, on which hang immense monetary interests, are invalid for want of stamps, as enjoined in schedule B of the revenue Act, unless Congress, in some appropriate manner, relieves the matter. Section 150, of the Act of 30th June, 1864, would seem to indicate a purpose at one time of, in some way, collecting the duties on succession in the insurrectionary districts, through the direct tax commissioners. However that may be, there is now certainly no necessity for the motion, and the Commissioner recommends its repeal. He also recommends important modifications of the law regulating stamps. But for inconvenience in thinly peopled districts, he would suggest the substitution of stamped paper for adhesive stamps. He thinks the public have become sufficiently familiar with the novelty to be held more severely accountable for infraction of the law, and suggests more stringent remedies.

Important analysis are given and recommendations offered respecting the operation of the revenue and direct tax laws in the Southern States.

An increase in the clerical force, and in their compensation, is earnestly recommended.

THE FOLLOWING resolution was recently introduced in the Virginia Legislature by Mr. Hurst, of Norfolk, and was laid upon the table:

Whereas, It is currently reported and generally believed that the celebrated Indivisible General B. F. Butler is about to take charge of this military department with powers extraordinary; therefore,

Resolved, That whatever money may remain in the State Treasury be immediately divided among the widows and orphans of deceased soldiers, and couriers be despatched to the various counties requesting the people to secrete or bury their plate.

A Kansas editor, sneering at the stupidity of a cotemporary, says: "The best thing he got off this week is a dirty shirt."

It has been decided lately that a boy found on a man's door-step, may not necessarily be his step-son.

Signs of Reaction.

The latest Northern papers we have received, (the 8th inst.) brings us some signs of a healthy reaction in Congress. On Wednesday, 6th, both Houses adjourned until Monday last, but on that day, as we learn from Washington correspondents of the New York Herald and other papers, there were several indications that the manly, frank and able message of the President, had a wholesome influence on the movements of the radicals in both bodies of Congress.

For instance, on Wednesday, the message having been delivered the day before, Mr. Farnsworth, of Illinois, a radical of the North-western school, submitted to the House, a resolution declaring it as the sense of that body, that good faith demands that all colored soldiers who have been in the service of the Union, shall enjoy all the rights of citizenship. Of course, "all the rights of citizenship" include the right of suffrage. But it appears that the House, on the spur of the occasion, was not prepared to adopt this resolution, which, though limited to colored soldiers, involved a direct issue with President Johnson on the question whether this thing of the right of suffrage is a matter which belongs to Congress or to the several States. Upon this question, as the Constitution and the usages of the past and the present time are all on the side of the President, a break with him, it was evidently thought, was an affair entitled to a little cool consideration. And so, a debate arising on the resolution, Mr. Farnsworth was judiciously persuaded to let it go over to some other day, without attempting a two-thirds test for the suspension of the rules. It appears that even the terrible Thaddeus Stephens himself had become considerably softened since Monday, and was altogether in a more amiable frame of mind on Wednesday.

In the Senate, on the same day, we have another indication of a considerable modification in the temper of the radicals. On that day, Mr. Sumner, as the Herald informs us, introduced a resolution referring to the oath of loyalty required of one class of men entering upon the duties of any public office, and remarking, that "whereas it is reported that, notwithstanding the acts of Congress, certain persons have been allowed to enter upon the duties of office, (Treasury Department,) and to receive the salary and emoluments thereof, without taking the prescribed oath, and certain persons have been appointed to offices not authorized by any previously existing law, therefore, resolved, that the Secretary of the Treasury be requested, so far as the records of his department allow," &c., to furnish the needed information on the subject. This resolution, over the shoulders of the Secretary of the Treasury, was evidently aimed at the President, and at his proceedings in reference to certain provisional officials of his in the Southern States. Under the rule, it lies over a day, and, when called up again, we may, perhaps, have an interesting debate upon it.

But the little passage at arms which followed between Mr. Sumner and Mr. Doolittle touched the kernel of the main question. Mr. Doolittle moved to refer that portion of the message which treats of the existing relations of the late rebel States to the Judiciary Committee. Mr. Sumner remarked that there was now on the Secretary's table a resolution (that of Mr. Stevens from the House) providing for the appointment of a joint committee, to whom this subject should be referred. It would be better, he thought, to await the passage of this resolution, and then let the subject (President's message in relation to the South) go to that special committee. Mr. Doolittle thought that the joint resolution itself ought to go to the Judiciary Committee, and just here the House proposition for an adjournment over to Monday came in and cut off any further proceedings. Here we see against Sumner, a leading Republican Senator from the West, boldly taking his position on the side of the President. The result will probably be such a modification of the Stevens resolution as to leave each house, as the Constitution ordains, the judge of the qualifications of its members, instead of tying up and handing over both houses and the President to the care of a joint committee.

We have reason to believe that these indications are corroborated by advices from Washington, and that as soon as the late seceding States have accepted the provisions, and conditions embraced in the plan of the President for restoring them to their position in the Union, he will submit their rights to a restoration to Congress; if rejected, the issue between him and the radicals will there be squarely made up

and presented to the country, in the elections that may come on during the year. The President holds the impregnable ground, that the excluded Southern States are not out of the Union, and never have been; that they only need a re-organization under the Constitution and existing laws of the Union, to be entitled to all the rights in the General Government which belongs to the other loyal States. He has only to adhere to this ground to secure the establishment of his policy in this Congress or next. We believe with the Herald, however, from the cooling down of the radicals on the day after the reception of the message, that a wholesome reaction has already commenced, which will make the President's policy the programme of the present Congress. When such old radical campaigners as Thaddeus Stevens begin to tuck ship, it is because they see breakers ahead.

[Columbia Phoenix.]

Richmond and the Surrounding Country.

A correspondent, writing from Richmond to the Baltimore Gazette, gives the following interesting description of that famous locality. The picture will be recognized by thousands whose weary feet have trodden every foot of the country described:

Richmond itself is now fast being rebuilt, and there seems every prospect that in a few years the new town will equal or surpass the old. But while this is true of the city, the surrounding country presents a far different aspect. The section lying below the city must figure so largely in all future history, that a few words about its present appearance may not be unacceptable. Once out of Richmond and the change is apparent. It is a change from the hum of business to the silence of a deserted country. The houses stand out solitary and silent; no fences, no gardens, few or no outhouses, no cattle, no fowls, and many wanting even the thin streak of smoke from the chimney that still proclaims them to be the habitations of men. Almost as soon as you pass the outside limits of the city you find a line of fortifications, and for many miles you will rarely be out of sight of some kind of work, from the strong battery that frowns from the crest of the hill to the small pit of the skirmisher in the hollow beneath. There seems to be some effort to reoccupy the country, but only by the poorer class of people, who come from the old battlefields of war to begin a new struggle with want and famine.

The lands lying along the banks of the James, so celebrated for their richness, are now but waste fields. There are but few cases where the owners of the land are found on them; few of them have the capital necessary to work their farms, and of those who have, very many have had their houses destroyed, and will not consent to inhabit the small and ill-built cabins they are able to put up. Thus the land is mostly occupied by men paying shares of the profits for the use of the land, and they are unable to work any large part of the estate, but simply try to earn a support for themselves. These lands present, if possible, even a more melancholy appearance than the back country; there, so much of the country is covered by pines, that but a small portion can be seen, but on the river we see at once vast tracts of open land overgrown with the tall weeds and grass, showing the richness of the soil, which is left untouched by the plowshare. Of very many of the old houses, the chimneys are the only marks visible at any distance, and there are very few cattle to mark the presence of thriving farmyards. This is not true of this section alone, but of almost all of Eastern Virginia. It is in substance the picture of a whole country, and by no means an overdrawn one. It is to be hoped that it will not long continue so. The people are trying, and if aided, or if not impeded by the Government, will soon restore the country to a better state. Politically, they feel their state to be that of a defeated party; and, as they must live under the existing Government, they would do so in good faith, and in obedience to its laws. But if they are to be again prosperous and contented, they must have the countenance of the Government, and not be interfered with by Radicals and Demagogues.

Josh. Billings says that "if a man professes to serve the Lord, he likes to see him do it when he measures onions as well as when he hollers glory hallelujah."

Josh. Billings says: "When a man's dog deserts him on account of his poverty, he can't go any lower down in this world--not by land."

Tennyson speaks of "the angel of the rainbow." That angel must be an archangel.

A Romance of the War.

A correspondent of the Chicago Republican at Jacksonville, Illinois, gives the following romantic incident connected with the war, the parties residing in that vicinity:

A well-to-do farmer of this county had a daughter who, besides being personally attractive, was well educated and possessed more than the usual amount of good sense. As a consequence she had many suitors. All but two of these she treated with no favor; and between these two it was impossible for her to choose. When the first call was made for three years' troops in 1861, these two men, together with the young lady's brothers, enlisted in the same company. This event disclosed to her her own heart; she accepted the man she loved, and on the morning he left for the field they were married. Her husband was the possessor of no little property, and before he left he made a will in her favor. While in the field a strong friendship bound these three men together, the rejected lover cherishing no ill-feeling toward the husband of his love or her brother. At the battle of Stone River, on the 2d of January, 1863, the Company they were in was in the fiercest of the strife. When the terrible conflict was over, the husband was found with his head blown off, and was only recognized by a letter found in his pocket from his wife.

The brother was missing, and the disappointed lover was so severely wounded that his life was despaired of. She was now maid and widow, and mourned with an almost breaking heart for her husband and brother. The wounded man recovered, but was unfit for further service; was discharged and came home. His affection was still true and firm, and the fact of his association with the loved and lost, gave him a strong hold upon the sympathies and regard for her who had received the love of his life. As month after month passed away, the wounds of her bleeding heart were partially healed, and at last she consented to become the wife of him she had once refused for another. She told him, however, she could never love him as a wife should love a husband, as her heart was buried in the grave of her first and only love. It was the day before the wedding, and the two were together arranging their plans for the future. Suddenly her father entered, and handed her a letter, saying, "Read that quick and tell me what it means!" The letter bore the New York post mark, and was directed in her husband's hand. She did not faint, but pale as death, she tore off the envelope and read:

"My Dear Wife—I am at last exchanged. Am very feeble. As soon as I can bear the journey, I shall be at home."

The scene that followed cannot be described. The wretchedness of the twice disappointed may be imagined; but he acted as a true man should, and sincerely congratulated her on the safety of her husband. In a few weeks the husband came, and the mystery was explained. On the morning of the battle he had given a letter from his wife to her brother to read. They soon became separated. It was the brother that had been killed. He himself, had been severely wounded, and taken prisoner. He had written often, but the letters had failed to reach their destination. After two years of suffering worse than death, he had been exchanged, and now was at home. Sorrow for the loss of the martyred brother alone marred the happiness of the re-united couple. Their noble and devoted friend remained to see the one he loved, happy with her husband, and then left home to be a wanderer in the world. He is now in the far West, and there he seeks to forget the past in the excitement of frontier life. Surely truth is stranger than fiction.

THE DEAD OF PERRYVILLE.—It will be gratifying, we know, to the Southern people, and especially to that portion of them who lost friends in the action at Perryville, Ky., to learn that the ladies of that vicinity have collected the remains of the Confederate dead of that bloody field into a single burial ground, and that they have surrounded the space with a neat enclosure. Many a Confederate soldier remembers with gratitude the kindness of which he has been the recipient from the noble ladies of Kentucky. These memories will be the more warmly cherished when it is known that the same angelic spirits who cheered them on the weary march, and clothed and fed them during their imprisonment, now watch kindly over the graves of their fallen comrades.

There is not a Southern heart which will not feel grateful for this noble act on the part of the ladies of Perryville. We return to them our warmest acknowledgments of these last honors paid to our fallen kindred.—New Orleans Crescent.