

# Civilian and Telegraph.

VOLUME XXXVI.

CUMBERLAND, MD., THURSDAY, APRIL 23, 1863.

NUMBER 17.

## Friends and Relatives OF THE BRAVE SOLDIERS & SAILORS



## HOLLOWAY'S PILLS AND OINTMENT.

All who have Friends and Relatives in the Army or Navy, should take special care, that they be supplied with these Pills and Ointment; and where the brave Soldiers and Sailors have neglected to provide themselves with them, no better present can be sent them by their friends. They have been proved to be the Soldier's never-failing friend in the hour of need.

**Coughs and Colds affecting Troops.**  
Will be speedily relieved and effectually cured by using these admirable medicines, sent by proper attention to the Directions which are attached to each Pot or Box.

**Sick Headaches and Want of Appetite, Incidental to Soldiers.**  
These feelings which so often visit us, usually arise from indigestion, or from the use of some pernicious, or eating and drinking whatever is unwholesome, thus disturbing the healthy action of the liver and stomach. These organs must be relieved, if you desire to be well. The Pills, taken according to the printed instructions, will quickly produce a healthy action in both liver and stomach, and as a natural consequence a clear head and good appetite.

**Weakness or Debility Induced by over Fatigue.**  
Will soon disappear by the use of these invaluable Pills, and the Soldier will quickly acquire additional strength. Never let the Bowels be either confined or unduly acted upon. It may seem strange that Holloway's Pills should be recommended for Dysentery and Flux, many persons supposing that they would increase the relaxation. This is a great mistake, for these Pills will correct the liver and stomach and thus remove all the acid humors from the system. It will give tone and vigor to the whole organic system however deranged, while health and strength follow as a matter of course. Nothing will stop the relaxation of the Bowels, or act as this famous medicine.

**Volunteers Attention! Indigestions of Youth.**  
Sores and Ulcers, Blotches and Swellings, can with certainty be radically cured if the Pills are taken night and morning, and the Ointment be freely used as stated in the printed instructions. It treated in any other manner they dry up in one part to break out in another. Whereas this Ointment will remove the humors from the system and leave the Patient a vigorous and healthy man. It will require a little perseverance in its use to induce a lasting cure.

**For Wounds either occasioned by the Bayonet, Sabre or the Bullet, Sores or Bruises.**  
To which every Soldier and Sailor are liable there are no medicines so safe, sure and conducive to recovery as Holloway's Pills and Ointment. If the wound is almost dried up, or if it is only a scab, it will be cured immediately, if he would only provide himself with this matchless Ointment, which should be used in the following manner: It is covered with a piece of linen from his Knapsack and compressed with a handkerchief. Taking night and morning 4 or 8 Pills, to cool the system and prevent inflammation.

**Every Soldier's Knapsack and Seaman's Chest should be provided with these valuable Remedies.**  
**CAUTION!**—None are genuine unless the words "Holloway, New York and London," are legible on the Water-mark in every leaf of the book of directions around each pot or box; the same may be plainly seen by holding the leaf to the light. A handkerchief will be given to any one rendering such information as may lead to the detection of any party or parties counterfeiting the medicine or vending the same, knowing them to be spurious.

**NEW BOOK, STATIONARY PERIODICAL, AND NOTION STORE.**  
THE subscriber begs leave to inform his friends, and the public generally, that he has opened a first-class

**BOOK STORES,**  
At the Old Stand, under the St. Nicholas Hotel and 4 doors below the Post Office.

**STATIONERY AND Fancy Goods,**  
Wholesale and Retail.

**Wholesale Instruments, &c.**  
Call and see for yourself. Having a complete Book Binding Establishment connected with these Stores, I am prepared to make up Blank Work of every description; and will bind Magazines, old books, or Periodicals in the most elegant manner.

**Oatwaba Wine**  
WHICH will warrant to be the purest of the grape—being the product of its own vineyard. It is a most refreshing and stimulating wine, and is very beneficial. For sale by ROBERT BEALL, Feb. 5, 1863.

## Civilian & Telegraph

IS PUBLISHED  
Every Thursday Morning.

W. EVANS, Editor and Proprietor.  
GEO. W. HOOVER, Publisher.

Office in Second Story of Brooks' Block, Balto. St., near the Bridge.

TERMS:  
TWO DOLLARS per annum, strictly in advance, \$2.50 if not so paid, and \$3.00 if not paid until all arrears are paid.

**Rates of Advertising.**  
One square of 12 lines, \$1 for three insertions—subsequent insertions 25 cents each. All advertisements under 12 lines charged as a square.

Business Cards in the Directory, per annum, including subscription, \$5.

Advertisements before Marriages and Deaths 10 cts. per line for first insertion—subsequent insertions, 5 cents per line. Nine words are counted as a line in advertising.

Merchants and others, advertising by the year, will be charged \$12 00.

Proceedings of meetings not of a general character, charged at 4 cents per line for each insertion.

Real estate advertisements, cash in advance.

Persons ordering the insertion of legal advertisements will be held responsible for payment for the same when the time for which they were ordered to be inserted shall have expired.

**INSOLVENT NOTICES,** cash in advance.

**PATENT MEDICINES** one half in advance and the balance in six months.

**ADVERTISEMENTS,** cash in advance.

The losses we have sustained compel us to adopt this course. It will be strictly adhered to in all cases, and no advertisement will be inserted unless accompanied by the cash.

## COUNTY DIRECTORY.

Judge of Circuit Court—Hon. D. WEISSEL.  
Clerk of Circuit Court—JOSEPH PRIGG.

Register of Wills—JOHN P. WIDENER.  
Sheriff—THOS. G. McULLOCH.

State's Attorney—C. B. THURSTON.  
Surgeon—WILLIAM LEAKE.

Deputy County Clerk—JACOB DROWN.  
Judges of the District Court—

MOSES RAWLINGS,  
ALEXANDER KING,  
FRANCIS MATTINGLY.

## Business Directory,

CUMBERLAND, MD.

## DENTISTRY.

DR. H. M. MELISHAM, DENTIST, Corner of Baltimore and Liberty Streets, over Read's Grocery Store, and opposite Campbell's Drug Store, Cumberland, Md.

**M. RIZER & BRO.**  
Manufacturers and Dealers in Cabinet Furniture of all kinds, South Liberty St., near Beall's Foundry.

**WILLIAM R. BEALL & CO.,**  
Wholesale & Retail Dealers in GROCERIES, TEAS, LIQUORS &c. near the Depot, Balto. Street.

## CUMBERLAND FOUNDRY,

**TAYLOR & CO.,**  
Iron and Brass Founders, George's street, CUMBERLAND, MD., Manufacturers of

Steam Engines, Boilers, Railroad and Mine Cars, Mining Machinery, Furnaces, Stoves, Grates, Mill-Irons, Plows, Agricultural Implements, &c.

March 17, 1863—  
**JOSEPH PRIGG**  
**ATTORNEY AT LAW,**  
Jan 1863 Cumberland, Md.

**THE PUBLIC.** The undersigned, being well known as a writer, would offer his services to all requiring LITERARY AID. He will furnish Addresses, Oration, Essays, Presentations, Speeches, Epitaphs, and Lines for Albums, Acrostics—prepare matter for the Press—Quittances; and write Poetry upon any subject. Address: FINLEY JOHNSON, Nov. 29, 1862. Baltimore, Md.

**Involute's Notice.** ORDERED, this 23rd day of March, 1863, that George H. Crellin, of Nelson give notice to his creditors, and that the Monday of the 1st day of April, next, be the day for the creditors to appear in the Circuit Court for Allegany county, to answer such interrogatories as his creditors, and such interrogatories may propose or allege against him; and that a copy of this order be published in some newspaper printed in the city of Cumberland once a week for three consecutive months prior to the second Monday of October next, as such action.

March 28, 1863—  
Test—M. REELEY, Clerk.

**CARLY'S Cough Cure,** for Coughs, colds, &c. &c. Sold by W. BEALL & CO., Feb. 5, 1863.

**OLEINE,** Irish Bleaching, German and Toilet Soap, for sale by W. R. BEALL & CO., Feb. 5, 1863.

**Diary's! Diary's! Diary's!** JUST received another supply of Diaries for 1863. HALE SWABER WILLS & CO., Feb. 5, 1863. Under Belvidere Hall.

**JOHN Storch,** Farina, Macaroni, New, for sale by W. R. BEALL & CO., Feb. 5, 1863.

**GUITARS, Violins and Flutes** for sale at the Book Store, under the St. Nicholas Hotel, March 18, 1863. W. M. ANDREWS.

**NEW BOOKS, Military Works,** just received at the Book Store under the St. Nicholas Hotel, March 19, 1863. W. M. ANDREWS.

**CODES,** Mackeral, New Mackeral, in Bbls, Half Bbls, Kits, for sale by W. R. BEALL & CO., Feb. 5, 1863.

**BANJOS** just received at W. M. ANDREWS' Book Store, under St. Nicholas Hotel, Jan. 29, 1863.

**CHAMPAGNE,** Pilsener, and Claret Wines, for sale by W. R. BEALL & CO., Feb. 5, 1863.

## Poetical.

### MARRIAGE.

Like bell-notes through the leaves;  
And many an insect's may hum  
Its dreamy music weaves,  
The dove's last note, in rippling beats.  
Open the air departs,  
The breath of all our garden sweets  
In creeping to our hearts.

The russet woodbine round our porch  
In clustering ringlets twines;  
The honeysuckle's crimson torch  
Gleams through the dusty vines;  
The sunset rays are tumbling now  
Amid the trellis-bars—  
They paint upon my darling's brow  
A glory like the stars.

Her cheek is nestling on my breast,  
Her eyes are bright with tears,  
A prayer, half-breathed, and half-represt,  
My listening spirit hears,  
O! blessed be the changeless love  
That glorifies my life!  
All doubt, all fear, all guile above  
My own true-hearted wife!

### Miscellaneous.

[From the New York Weekly.]  
**HELEN, THE CRIPPLE.**

BY ANNA RAYMOND.

"My poor, darling dove," and clapping her babe to her wildly throbbing heart, the mother's tears fell upon the cherub face as she murmured, "Can it be true? No, no, it cannot, must not be."

"Nora!" the father's voice, though firm, was full of tenderness and sympathy. "Nora, don't grieve so; think how much harder it would be to bear were the form perfect and reason dimmed—were our child an idiot!"

In the intensity of her love and sorrow she had not thought a greater affliction might have been her lot, and an expression of thankfulness swept over her face as her eyes, shining with tears, met the fond, anxious gaze of her husband.

And the child of a year, unconscious of her fate, looked wonderingly up to the mother's sad face, then to the more cheerful one of the father, stretching out the tiny hands, and as he tossed her to a seat upon his shoulder, one fairy hand nestled among the dark hair shading his brow, and a joyous, infantile shout echoed through the room.

The mother's countenance brightened as she looked upon the beaming face of her child, and she felt that the dark cloud overshadowing them had a "silver lining."

The little Helen was their only child. Another, buoyant and healthy, had gladdened their home for three years, whose playful tones and winning ways yet lingered in pleasant memories; but suddenly, with only a few hours warning, his weary eyelids closed dreamlessly, and guardian angels bore him to another home; and now, looking reverently upon his vacant place, their hearts sometimes asked why he was taken? why the blighting frosts of death had destroyed a bud of such rare promise? But it was only for a moment that such thoughts found a lodgment in their hearts; they remembered he was an angel now, and though the eye grew moist at mention of his name, yet the heart no longer murmured.

Helen was a cripple. She could never walk without crutches; so said the eminent physician, whom they had come to the city to consult, looking pityingly into her beautiful eyes, and saying, in cheery tones to the mother,

"Never mind, she is a promising child, and the day may come when you'll forget she is lame—when you'll be proud of her, and she may be all the world to you."

But when the mother was alone she wept bitterly, not on her own account, but for her child, who was to be deprived of the pleasant sports incident to childhood, and it was with a heavy heart she returned to her home in one of our beautiful inland towns. The little Helen grew in beauty, and as the mother watched the gradual unfolding of her intellect, her heart became more cheerful, and she thanked Him, without whose knowledge not a sparrow falls to the ground, that it was so well with her child.

Sometimes tears would shine in the fair child's eyes as she saw younger brothers and sisters running among the flowers, or playing upon the green lawn, now twining flowers among her curls, and anon chasing a butterfly along the river's bank. But the pure, gentle teachings of her excellent mother were not lost upon Helen, and she was not learned to be content, but was happy in witnessing the enjoyment of others.

Once by one the years went by, until twenty summer suns had shone upon Helen's life, and she, beautiful and good, was the one bright star of her home—the centre of attraction—the one to whom brothers and sisters came, for counsel and sympathy. She was all her fond parents could desire. She needed not their pity—she was the happiest of all that household band, and few saw her but to admire her for the purity of her principles, her superior intellectual attainments, and the innate gentleness of her heart. She could, with the aid of crutches, walk about the house and grounds, and though she was ever welcome in society, yet she seldom mingled with the gay throng in festive scenes, preferring the companionship of those who sought her within the home circle.

Among those who visited at her father's frequently was Malcolm Irving,

pastor of one of the churches in her native town. He would sit beside her, while her fingers were busy with her sewing, reading from his favorite authors, pausing now and then to ask her opinion, and watching intently her varying expression as her thoughts, clear and brilliant as pearls, were expressed unaffectedly. The hours thus spent were among the happiest of Helen's life. She lived in the enjoyment of the present without looking into her own heart, or giving one thought to the future.

It was a bright, joyous afternoon in early summer, and with a glad smile Helen welcomed Malcolm Irving, asking if he had brought the new book of which he had spoken, as she was impatient to have him commence the reading. Yes, he had the book, but the air was so mild, should they not go out to the arbor? he said. So tenderly placing Helen in her chair, he rolled it down the broad walk, where they were sheltered from the sun by flowering honeysuckle and jessamine. But his thoughts wandered from the printed page, and closing the book he spoke of the pleasant hours spent in her society—the loneliness of his parsonage home, and asked her to be the light of that home—to be his wife!

Helen, lame and depending much upon others, had never dreamed of love, or another home save that of beneath the paternal roof. She had an ideal image which her heart worshiped, but she never thought of its assuming mortal form, and she could not reply, but sat in silent thoughtfulness, half imagining it was a dream of which reality could have no counterpart.

His voice roused her from the pleasant reverie, asking if she could not bid him hope, and she told him of her ideal love—that even then into her heart was stealing another love—the image of the real would displace the ideal, and if he was willing to be burdened with one so hopeless, it would be her care to make his home happy.

And in the pleasant, vine-clad parsonage Helen was happy. She went but little among the people of her husband's charge, but the poor and sorrowing came to her, or finding help and sympathy. None knew her but to love her, and her husband found in her a companion in his studies, a sharer of his care, and an adviser in his hours of perplexity. The nobler qualities of her heart and mind had been properly cultivated, and her rare virtues shone brightly, and were acknowledged by all who came within the influence of the home circle.

And her mother felt the prophecy of the physician was more than fulfilled; few lives passed more usefully and happily, and few persons were more beloved than was the pastor's wife—Helen, the cripple.

### Arab Valor and Strategy.

The Moslem conquerors, having taken Bosra, proceeded to lay siege to Damascus. That beautiful Syrian city was strongly garrisoned, and the Emperor Heraclius sent five thousand disciplined troops to its relief. But the Christian leaders quarreled among themselves, as usual, and brought defeat upon their cause.

The Emperor then sent away an army of a hundred thousand men to cope with the besiegers, who numbered less than fifty thousand; but such was the valor and fanatic fury of these wild children of the desert, and such their skill in attack and retreat, that they fell upon the Christian hosts and routed them with immense slaughter.

Heraclius again raised an army of seventy thousand men and sent them under the same commander, Werdan, to relieve the besieged city. The Arabs advanced to meet him.

"Who will go and bring me tidings of the enemy?" said Khaled, the terrible Arab chief.

And his friend, the valiant Derar, answered:—"I will go."

He departed, and, hovering before the army of Werdan, on his fleet Arab charger, was descried and pursued by thirty horsemen.

Derar feigned to fly; but when he saw the horsemen separated in the pursuit he turned, and, receiving them one after another on the point of his lance, slew seventeen of them successively, and then escaped unharméd to Khaled.

Perceiving what a foe he had to deal with, Werdan resolved to subdue him by stratagem. Accordingly, when the adverse hosts were drawn up in battle array, he sent a messenger to the Arab leader.

Now this messenger was a traitor at heart—one of those men who were avowed to carrying on the war against their misguided Southern brethren, the Arabs.

"I am sent by Werdan," said he to Khaled, "to invite you to meet him tomorrow morning, singly, to treat of terms of peace. Such is my errand—But beware, O! Khaled! for ten chasms men will be stationed in the night near the place of conference, to surprise and kill thee."

He then put the Arab in possession of all the particulars of the intended act of perfidy, and, having received assurances of protection for himself and family, returned to Werdan with the intelligence that the proposal for a "peace conference" was accepted.

Such was the stratagem in those days; an art in which no wily Arab was to be outdone by a Christian.

At midnight Khaled's bosom friend, Derar, with nine companions, left the camp, came by stealth upon the ten ambushed soldiers of Werdan, found them asleep, cut off their heads, and, disguising themselves in their clothes, took their places.

So it happened that when Werdan arrived at the appointed time to confer with Khaled he saw the familiar dress of his chosen warriors, and, supposing all was as he desired, advanced confidently and confronted his intended victim.

But the ten ambushed men, rising up at the moment agreed upon, made a strange mistake! Instead of taking Khaled's head they struck on that of Werdan himself; a turn of affairs that filled the Christian army with such panic that it was easily routed in a great battle which decided the fate of Damascus.

**HOW FORTUNES ARE MADE AND LOST IN WAR TIMES.**—The New York Journal of Commerce gives the following instances of the hazard of mercantile transactions during war times:

An invoice of 600 bales of cotton was consigned to this market, on English account. It was sold at 98 cents per pound, and the seller at once engaged his exchange for remittance. Before the transactions were concluded, the turn came, and both cotton and exchange came down. The buyer of the cotton was not able to take it, but the buyer of the exchange was compelled to fulfil his agreement, so that he was compelled to pay \$102,000 on his part of the transaction while the cotton still remained unsold! Take another instance: A celebrated manufacturer bought of a very clever speculator 800 bales of cotton for forward delivery at a high price, say 88 cents. Cotton went down, down, down, every day, and the manufacturer warns into a panic. So he settles his contract by paying over to the fortunate operator a check for \$80,000.

**THEORY AND PRACTICE.**—Words do not reform the world, else they are a great while about it. Seneca wrote long on temperance during the day, and went to bed drunk at night. A "high old" moralist, therefore, was Seneca! Socrates also preached temperance and sobriety, but often aggravated the by no means amiable temper of his spouse, Xantippe, by coming home late o' nights 'as tight as a brick.' The learned Parson, of modern times, disposed of his pints and quarts per day, and drank to such prodigious excess as often to becloud his great faculties. Coleridge, the immortal author of the "Ancient Mariner and Christabel," and thoroughly schooled in all the laws of mind and matter, completely wrecked his nervous system by the use of opium. The great essayist, historian, poet and orator, Macaulay, went in the same fatal path.

**RELIEF FOR NEURALGIA.**—As this dreadful disease is becoming more prevalent than formerly, and as the doctors have not discovered any method or medicine that will permanently cure it, we simply state that for some time past a member of our family has suffered most intensely from it, and could find no relief from any remedy applied, until we saw an article which recommended the application of bruised horse-radish to the face for toothache. As neuralgia and toothache both nervous diseases, we thought the remedy for the one would be likely to cure the other; so we made application to the side of the body where the disease was seated; it gave almost instant relief to the severe attack of neuralgia. Since then we have applied it several times, with the same gratifying results. The remedy is simple, cheap, and may be within the reach of every one.

**CAUGHT AND CRIBBED.**—The defaulting quartermaster, Howell, who absconded on the 15th ult. with a large amount of Government funds, has been arrested and \$16,000 of the money recovered.—He drew the funds on the day specified above, and at once started for Canada, where he was finally arrested through the vigilance of Col. Baker's detective force. Howell hails from Pittsfield, Mass., and was originally attached to the Tenth Massachusetts regiment.—Wash. Star.

**LAUGH IF YOU FEEL LIKE IT.** Smiles are tolerated by the very pinks of politeness; and a laugh is but the full-blown flower of which a smile is the bud. It is a sort of vocal music, a glee in which everybody can take part.

SOME silly spirits are soised with misgiving about their faded hopes of future happiness; just as timid depositors and note holders are sometimes smitten with panic, and rush to the banks to demand their deposit.

**A CONUNDRUM** by the Boston Post's cockney contributor, and fully equal to Punch, is the following:—"In case of discussion among the players at a game of whist, what is the best thing to be done? Answer—"Pour Hoyle upon the troubled waters!" (Oh.)

**THE longer I live, the more certain I am that the great difference between man, the great and insignificant, is energy—invincible determination—an honest purpose, once fixed, and then victory.**

THE soundest argument produces no more conviction in an empty head than the most superficial declamation, and a feather and a guinea fall with equal velocity in a vacuum.

"Do you like cod-fish balls, Mr. Wiggin?"

"I rarely don't know, Miss," said Mr. Wiggin, "I never recollect attending one."

## Income Tax—Important Regulations.

The Commissioner of Internal Revenue has issued the following instructions in relation to the assessment and collection of the income tax. The law affects every citizen whose income exceeds six hundred dollars per annum:

The assessor and assistant assessors of each collection district will assess the income tax, as on the first day of May next, upon every person residing within the district liable thereto.

Each person will be required to return his total income, so far as specifying the sources from which it is derived as to enable the assistant assessor to decide what deductions shall be made therefrom.

Persons whose income does not exceed the sum of ten thousand dollars, and who reside in the United States, will be subject to a duty of three per cent. on such portion thereof as is liable to taxation; provided, however, that upon income derived from interest upon notes, bonds, or other securities of the United States, a duty of one and a half per cent. will be levied.

Persons whose income exceeds ten thousand dollars will be subject to a duty of five per cent. on the portion thereof subject to taxation: Provided, however, that upon income derived from interest upon notes, bonds, or other securities of the United States, a duty of one and a half per cent. will be levied.

Citizens of the United States residing abroad, and not in the employment of the government of the United States, will be subject to a duty of five per cent. on the income of any property, securities or stocks owned in the United States; and not excepted from the income tax; Provided, however, that upon income derived from interest upon notes, bonds or other securities of the United States, a duty of one and a half per cent. will be levied.

Every farmer or planter will be required to make return of the value of the produce of his farm or plantation, without deduction for the labor or services of himself and family, or for any portion of such produce consumed by himself and family.

The following deductions will be made from the aggregate income of each person, and the tax assessed upon the remainder, viz: State and local taxes assessed in the calendar year preceding this assessment, to wit, from January 1, 1862, to December 31, 1863, inclusive.

Salaries of officers or payments to persons in the service or employment of the United States from which a deduction of three per cent. has been made by the disbursing officers of the government.

Interest or dividends on stock, capital or deposits in any bank, trust company or savings institution, insurance, bridges, express, steamboat, ferry-boat, railroad company or corporation, from which interest or dividends a duty of three per cent. shall have been deducted by the officers of such companies, corporations or associations, interest from any bonds or other evidences of indebtedness, of any railroad company or other corporation, from which a duty of three per cent. shall have been deducted by the officers of such company or corporation, and receipts derived from advertisements on which a duty shall have been assessed and paid.

Also, the sum of six hundred dollars, except in those cases where the whole or any part of said six hundred dollars shall have been deducted from the salaries or pay of officers or persons in the service or employment of the United States.

The amount actually paid for rent of any dwelling house or estate which is the residence of the person assessed; and

The amount paid by any farmer or planter for hired labor and necessary repairs upon his farm or plantation, including the subsistence of the laborers.

Whenever the total income of any person exceeds ten thousand dollars, and deductions are made therefrom, upon the ground that a portion of such income has been subject to a three per cent. duty upon dividends or interest paid by companies, corporations or associations, as before enumerated, such person will be subject to a tax of two per cent. additional upon so much of his income as may have been previously subjected to a duty of three per cent. by the officers of the companies, corporations or associations before named.

Guardians and trustees, whether such trustees are by virtue of their offices, as executors, administrators, or other fiduciary capacity, are required to make return of the income belonging to minors or other persons which may be held in trust, as aforesaid; and the income tax will be assessed upon the amount returned, after deducting such sums as are exempted from the income tax, as aforesaid: Provided, That the exemption of six hundred dollars, under section 90, of the excise law, shall not be allowed on account of any minor or other beneficiary of a trust, except upon the statement of the guardian or trustee, made under oath, that the minor or beneficiary has no other income from which the said amount of six hundred dollars may be exempted and deducted.

Whenever persons liable to assessment of income tax shall neglect or refuse to make the lists required by law, or when the lists made and tendered by such persons shall not be accepted by the assessor or assistant assessor as just and proper, it shall be the duty of such assessor or assistant assessor to make lists for such persons according to the best information he can obtain. Persons so assessed may make oath or affirmation as to the amount of income and deductions therefrom, agreeably to section 93.

Persons receiving rent may deduct, therefrom the amount paid for necessary repairs, insurance and interest on incumbrances upon such rented property. The cost of new structures or improvements to buildings shall not be deducted from income.

The tax must be levied upon all dividends declared prior to September 1, 1862, and upon six hundred dollars of all salaries of officers, or payments to persons in the civil, military, naval, or other service of the United States, for services rendered prior to and during the year 1862, and the proportion of salaries were not subject to deduction or assessment.

Interest received from or due by trust companies, savings institutions, insurance or bridge, express, steamboat, ferry-boat, and railroad companies, corporations, or associations, prior to the same date, must also be taxed.

Interest paid by him on incumbrances upon the dwelling-house, or estate on which the assessed person resides, may be deducted from income; also his payments for necessary repairs.

Earn produce which the producer had on hand on the 31st day of December, 1862, cannot be appraised at its market value on that day.

## Keep the Conscience Clear.

Whoever believes that Knavery, cruelty, hypocrisy, or any other vice, can, under any circumstances, prompt even the temporal happiness of him who practices it, is but a superficial observer and a shallow reasoner. In the world's parlance, men who acquire wealth and influence by unwarrantable means are called prosperous. But what is prosperity in the true and legitimate sense of the word? Webster tells us: "Advance or gain in anything good." No man can be deemed truly prosperous whose conscience is ill at ease; and whoever enriches himself at the expense of justice, duty and honor; plunges his soul, even here, into a state of adversity which no indulgence of the senses, no adulation of time-servers and parasites, nothing that money can buy or power command, will effectually or permanently relieve.

Another strong argument in favor of doing right is, that out of every hundred men who seek wealth by dishonest roads, ninety-nine come to poverty and shame. This is a statistical fact, and taken in combination with the other undeniable truth, that the small percentage of aspiring knaves who win their game feel in their souls that it has been dearly won at the sacrifice of inward peace and self-esteem, should long ago have made all the world honest, on selfish principles.

The retrospect review of a disappointed scamp must be melan-choly in the extreme. He sees, of course, with terrible distinctness, how each departure from rectitude helped to cloud his life, sink him deeper in misery, and alienate from him the sympathies of the noble and the good. He is conscious of the besotted blindness which led him to put his trust in cunning and chicanery instead of choosing the path of duty and leaving the consequences to Providence, and is compelled to acknowledge to himself that roguery is the twin of folly, and a pure life the best evidence of a sound brain as well as of a Christian spirit.

Be assured, therefore, that it is good worldly policy to keep the conscience clear. It tends to comfort, content, real happiness; nor can this fair earth, and the excellent things with which abounds, be thoroughly enjoyed by any Croesus to whose gold cling the curses of the wronged. The closing scenes of a life are, however, the grand test of the wisdom or folly which shaped its course. Sir Walter Scott's dying words tell the whole story: "Be a good man, Lockhart, nothing else will comfort you when you come to