

# ABINGDON VIRGINIAN.

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## Terms.

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## The Virginia Tax Bill.

We have before us a copy of the Tax Bill adopted by the Legislature of Virginia, which recently terminated its session in Richmond. The chief provisions of the bill are as follows:

On tracts of land and lots belonging to any person, firm, company or corporation, with the improvements thereon, not exempt from taxation, one per centum on the assessed value thereof.

On all personal property, moneys, and solvent credits, including all capital, personal property, and moneys of incorporated joint stock companies, and all capital invested in any manufacturing trade or other business, one per cent. on the assessed value thereof.

On every male free negro, who has attained the age of twenty-one years, two dollars; on every white male inhabitant who has attained the age of twenty-one years, not exempt from taxation by order of the Court, in consequence of bodily infirmity, two dollars.

On the interest of profit which may have accrued and is solvent, or which may have been received by any person, or converted into principal so as to become an interest bearing subject, or otherwise appropriated within the year next preceding the first day of February of each year, arising from bonds, interest bearing Treasury notes or other certificates of debt of the Confederate States, or of this or any other State or country or any corporation created by this or any other State, whether the stock of such company be exempt from taxation or not, seventeen per cent.

On the dividends declared by any bank incorporated by this State, the tax shall be seventeen per cent. upon the amount thereof, to be paid into the treasury by the bank. If the dividend be that of a bank incorporated elsewhere, the tax shall be seventeen per cent. on the amount thereof, to be assessed and collected as other taxes.

On the income, salary, compensation or fees received during the year ending the first day of February of each year, in consideration of the discharge of any office or employment in the service of the State, or in consideration of the discharge of any office or employment in the service of any corporation, company, firm or person, two and a half per cent. upon so much thereof as exceeds five hundred dollars.

On all profits from buying and selling, or from the exchange of real and personal property, not including agricultural products, ten per cent. upon so much as exceeds three thousand dollars.

On the yearly rent of annual value of toll bridges and ferries, other than those toll bridges and ferries exempt by their character from taxation, seventeen per cent.

On the estate of a decedent which passes, under his will or by descent, to any other person, there shall be a tax of three per cent. of such estate.

On all estates which, by the provisions of the sequestration act of the Confederate Congress, may legally pass, otherwise than by purchase, to any person, there shall be a tax of 8 per cent. on the value thereof.

On every passenger transported on any railroad or canal in this State, for and on behalf of this State or of the Confederate States, one and a half mills for every mile of transportation; and all freight so transported, three-fourths of one per cent. of the gross amount received by the company controlling such railroad or canal; and for every passenger transported on any other railroad or canal in this State other than those above mentioned, two and a half mills for every mile of transportation.

On express companies, two and a half per cent. on the total receipts of such company.

On a suit, ejectment, attachment, or other action commenced in a circuit, county or corporation court, there shall be a tax of \$1.70.

For the transfer of all State stock to be registered in the office of the Second Auditor, for each certificate of stock there shall be a tax of ten cents for every \$100.

On the probate of every will or grant of administration, not now exempt by law, there shall be a tax of 250.

On every deed admitted to record, and on every contract relating to real estate, whether it be a deed or not, there shall be a tax of 2 10.

On every law incorporating, or chartering, or re-chartering any bank, with a capital not exceeding \$200,000, there shall be a tax of \$15; with a capital of over 200,000 and not exceeding over 400,000, there shall be a tax of 200; with a capital of over 400,000 and not exceeding 600,000, there shall be a tax of 375; with a capital of over 600,000 and not exceeding 800,000, there shall be a tax of 500;

and with a capital of over 800,000, there shall be a tax of 625.

On every law incorporating or re-chartering any oil, iron, coal, or manufacturing company, if the maximum capital is \$100,000 or less, there shall be a tax of \$125; and if it exceed that amount, the tax shall be 250. Gas light and other companies, savings institutions, and private corporations, are subject to the same tax as above.

On a license to keep an ordinary, or house of public entertainment, 100; and if the yearly value of such house and furniture, whether rented or kept by the proprietor, exceed 100, and is less than 200, the tax shall be 125; and if the yearly value thereof exceed 200 there shall be added to the last mentioned sum 34 per cent. on so much thereof as exceeds 200; and if the license grants the privilege of retailing ardent spirits, porter, ale or beer, to be drunk elsewhere than at such ordinary, there shall be added to such license a tax of 125. All houses at any time hereafter kept as hotels or licensed ordinaries, shall be deemed to be houses of public entertainment, and, if licensed, shall be licensed as such, with or without the privilege of selling ardent spirits.

On a license to keep a house of private entertainment or a private boarding house, \$20. If the yearly value thereof and furniture exceed \$100, there shall be added to the above mentioned sum 25 per cent. on so much thereof as exceeds \$100; but no house shall be deemed a private boarding house with less than five boarders.

On every license to keep a cook shop or eating house \$50, and in addition thereto 50 per cent. on so much of the yearly value thereof as exceeds \$100.

On every license permitting a bowling alley or saloon to be kept for a year, \$125; but if there be more than one, each alley kept in any one room, \$40.

On every license permitting a billiard table to be kept for one year, \$150; but if there be more than one such table kept in any one room, \$125 each shall be charged for the excess over one table.

On every license to keep a livery stable, \$2.50 for each stall.

On every license to distill or rectify ardent spirits, if the machinery be propelled by steam power, the tax shall be \$250; if the machinery be not so propelled \$125; and if the distillery is for the manufacture of ardent spirits from fruit, vegetables, syrup, molasses, sugar cane or sugars only, the tax shall be \$20, and no deduction shall be allowed if the privilege be exercised for less than a year. In either case there shall be a tax of 50 cents per gallon on the quantity of ardent spirits to be manufactured, which shall be stated in the license.

On every license to a merchant or mercantile firm, when a specific tax is to be paid, \$450, and when the tax is in proportion to the sales, if the taxable sales shall be under \$1,000, the tax shall be \$50; if \$1,000 and under 1,500, the tax shall be \$60; if \$1,500 and under \$2,500, \$80; if \$2,500 and under 5,000, \$100; if \$5,000 and under \$10,000, \$190; if \$10,000 and under \$15,000, \$240; if \$15,000 and under \$20,000, \$280; if \$20,000 and under \$30,000, \$350; if \$30,000 and under \$50,000, \$520; and if over \$50,000, \$25 for every \$10,000 over the said sum of \$50,000. In addition to the amount required to be paid upon taxable sales, there shall be paid a license tax of three-tenths of one per cent. upon the amount of all articles sold by said merchant for others.

In every case in which the license to a merchant or mercantile firm includes permission to sell wine, ardent spirits or a mixture thereof, porter, ale or beer, by wholesale or retail, or by retail only, an additional tax of \$250, and a tax of two and a half per cent. on the amount of such sales, in addition to the specific tax imposed as above. Merchant tailors, lumber merchants, and dealers in coal or wood, shall obtain license as other merchants, and be assessed and taxed thereon as other merchants.

The tax on every license to a commission merchant, forwarding merchant, or shop broker, shall be \$100 each for commencing business; and if to continue such business, after the same has been carried on for one year, the tax on such license shall be five per cent. on the amount of all commissions received.

On every license to an auctioneer to sell goods, wares, and merchandise, at public auction, \$65 and if the place of business be in a town containing, when assessed, a population exceeding 3,000 inhabitants, \$80; if the population exceed 3,000; an additional tax of \$40 for every thousand persons above that number, and at that rate for any fractional excess less than one thousand, but such license shall not authorize the sale of slaves or real estate at auction. Auctioneers of negroes and real estate are subject to the same rates.

On every license to sell goods by samples, card or other representations, \$500.

On every license to a telegraph company, to operate within this State, \$165; and on the business of the preceding year an additional tax of 2 1/2 per cent. on the gross receipts received or contracted to be received by such company for business done.

On every license to sell medicines if by retail, \$65; and if by wholesale, \$125. The same license is to be paid by agents of maps, books, pamphlets or periodicals.

On every license to a person engaged as agent for renting of houses, \$125. The same license is to be paid by agents for hiring slaves.

On every license permitting the proprietor or occupier of a public theatre or rooms fitted for public exhibition, to use the same for the year, if such room be in a town or city of more than 5,000 and less than 10,000 inhabitants, \$50; and in all towns containing more than 10,000 inhabitants, \$150; and it shall not be lawful to exhibit such performances in any other than a licensed house in such towns; and on every license permitting theatrical performances therein for twenty-four hours, \$25.

On every license permitting the sale of re-

freshments in a theatre during such performances \$84, for each place of sale, and no entertainment shall be made if the privilege be exercised for a period less than one year. For a license permitting the sale of ardent spirits in a theatre \$250 for such place of sale.

On every license to manufacture porter, ale, and beer, or either of them, \$125.

On every license to a broker who deals in stocks, bank notes, gold or silver coin, foreign or domestic exchange, or in securities of any kind, \$1,700; a broker shall have the right to sell stocks at auction or otherwise.

On every license to an agent or sub-agent of any insurance company, not chartered by this State, \$64.

On every license to a physician, surgeon, or dentist, \$14; and on every license to an attorney at law, \$14; and an additional tax of 2 1/2 per cent. on all incomes exceeding \$500 from such profession.

On every license to exercise the daguerrian art, or such like profession, by whatever name known or called, if in a city, or incorporated town of less than 5,000 inhabitants, \$70; if more than five thousand, \$100; if elsewhere \$15.

On every license to sell, for others, on commission, horses, mules, &c., \$50.

On every license to sell carriages, buggies and such like vehicles manufactured out of this State, \$125 in each county or corporation.

On every license to buy or sell slaves on commission or for profit, other than at public auction, \$35 in each county; and on the yearly income of such business in all the counties, an additional tax of 2 1/2 per cent. on such income.

On every license to keep a barber shop \$20, and \$10 for each person over one employed.

On every license to a hawk or pedlar to deal in goods, wares and merchandise, \$50.—Such hawk or pedlar is to obtain from the county court within whose jurisdiction the license is to be used, a certificate that he is a loyal citizen of the Confederate States, and has been a resident of this State for two years.

No license shall be granted to a married woman, unless she shall be living separate from her husband, or unless her husband would be entitled to take out a license in his own name.

The following letter from Mr. Robertson to his constituents in the city of Richmond, breathes the right spirit—neither to seek nor decline office:

### To the Citizens of Richmond.

When, in 1840, I withdrew from public life, I designed to quit it permanently. Upon returning to this city after a long absence, to educate my children amongst you, you gave me the cordial greeting of former years, and again demanded my services, at a critical moment of our public affairs. I would not place my personal wishes against so honoring a call.

When that term of service ended, the time came, two years ago, to execute my long-cherished purpose to decline further service. I felt that I could not, without a sense of shame—without, indeed, almost moral poltroonery—envisioned as our States was, at that moment, with doubts and dangers, execute that purpose; and the general voice of the city, again returning me to the Legislature, bore with it the generous and grateful assurance that my efforts to sustain the public cause, under novel circumstances of grave difficulty, as well as to promote your local interests, had not been deemed wholly unworthy of your approbation.

The time has again come when the many enquiries addressed to me, require a response. My preference for private life remains unchanged. But my own reflections, no less than the opinions of some I value, have determined me not to consult that preference by a refusal of my services, if thought by my fellow-citizens worth retaining. In ordinary times a citizen may be excusable, perhaps, for such a course. But in the presence of great questions, and in the midst of great trials, I know no line of duty for every good citizen, except to hold himself ready to perform any public service the people shall assign him to. At such a time the trite phrase, "neither to seek nor to shun public place," has, in my view, a real meaning. It will govern my course. I do not seek place, because my personal tastes incline me to prefer the private walks of life—but far more because the responsibilities and anxieties of public trust, at such a time as this, are, in my view, such as that no man who has felt, or is capable of estimating, the magnitude and the weight of them, should volunteer to assume them. And I will not shun them, because when a country has its all at stake, it has a right, in my opinion, to the services of any citizen in the place where they may deem he would be the most useful.

This, then, is my rule of conduct. I shall work wherever I may be assigned to duty. I shall seek no place, and shun none, neither high nor low. If left in private station, I shall be unaffectedly pleased that my fellow-citizens shall have reposed their trust in hands they deem more suitable than mine to administer them. If placed in office, I will cheerfully assume, and faithfully perform, the duties of it, so as most to advance and maintain, according to my best judgment, the honor and interests of my country.

In any event, there can be no change in the brief moment of time left me here, in the pride with which I have witnessed your still growing power—your unquailing and self-sacrificing spirit—your lavish contributions to the public cause, of men and money—your twice-blessed, unstinted, charities and personal ministrings to the sick, wounded, and suffering, rendering our city the fit moral, as she is the political, Capital, of our beloved old State, and of our young and honored Confederacy.

Respectfully, your fellow-citizen,  
WYNDHAM ROBERTSON.

April 15, 1863.

## Butler in New York.

The infamous Butler has been "honored" with a public reception in the Academy of Music, the most gorgeous building of New York. The vast space was crowded, and we are told that "the stage was occupied by some hundreds of staid and wealthy citizens." The Mayor of the city was present, and introduced the monster of the evening. The whole audience rose to their feet; the ladies fluttered in a tempest of agitated handkerchiefs.

"From pit to the ceiling the little perfumed squares of cambric waved like so many miniature flags, the men cheered, the band played 'Hail to the Chief,' and the recipient of all this favor acknowledged it in a most graceful and self-possessed manner."

We think it wholesome and salutary to study the sort of thing that New York delighteth to honor, so that we may be more and more grateful to God for severing us forever from such a people.

Here follow a few extracts from Butler's two hours' speech:

When I left the Department of the Gulf I sat down and deliberately put in the form of an address to the people of that department the executive acts I had done, and I said to them, "You know I have done these things." I have now waited more than three months, and I have yet to hear a denial from that department that these things were done.—[Cheers.] To that I can point as a justification of your (the Mayor's) too flattering eulogy, and as an answer to every slander and every calumny uttered against me. The ladies of New Orleans know whether they were safe under my administration of the government of the city. Has any one of them ever said she was not? The men of New Orleans know whether life and property were safe.—Has any man ever said they were not? The poor of New Orleans know whether they were fed upon the means taken from the rich rebels. Has any man denied that? [Cheers.] To that record I point. It may be the only answer that I shall ever make to the calumnies that have been uttered against me and mine. [Cheers.]

## THE UNION—NOT AS IT WAS.

And now, my friends, I do not know but that I shall commit some heresy; but as a Democrat, and as an Andrew Jackson Democrat, I say that I am not for the Union as it was. [Loud cheers.] I have the honor to say, as a Democrat, and an Andrew Jackson Democrat, that I am not for the Union to be again as it was. Understand me. I was for the Union as it was, because I saw, or thought I saw, in the future the troubles which have burst upon us; but, having undergone these troubles, having spent all the blood and treasure, I do not like to go back again and be "cheek and jowl," as we were before, with South Carolina, if I can help it. [Cheers.] Let no man misunderstand me; and I repeat it lest I might be misunderstood. I do not mean to give up a single inch of the soil of South Carolina. If I had been alive at that time, and had the position and the ability, I would have dealt with South Carolina as Jackson did, and kept her in at all hazards. But now she has gone out; and I will take care that when she comes in again, she will come in better behaved. [Laughter and cheers.] I will take care that she shall be no longer the firebrand of the Union—aye, and that she shall enjoy what her people never yet have enjoyed, the blessings of a Republican form of Government. [Cheers.] Therefore, in that view, I am not for the reconstruction of the Union as it was. I have spent tears and blood enough on it, in conjunction with my fellow-citizens, to make it a little better. It was good enough if it had been left alone. The old house was good enough for me; but as they have pulled down the early part, I propose, when we rebuild it, to build it up with all the modern improvements. [Enthusiastic applause.]

## CONFISCATION AND COLONIZATION.

The Israelites took possession of the land of Canaan, which they got from alien enemies. Has it not been held from the beginning of the world down to this day the whole property of alien enemies belongs to the conqueror, and that it is at his mercy and at his clemency what shall be done with it? For one I would take the property of the rebels and give a part to the loyal men at the South, enough to make them as well off or nearly so as they were before, and I would take the rest of it and distribute it among the volunteer soldiers who have gone to support the government. [Bravo, bravo.]

## HOW THE CONTEST IS TO END.

There are but two ways in which this contest can be ended. One is by re-revolutionizing a given portion of their territory, and have them come and ask to be admitted into the Union. Another is to bring it all back, or that part of it which does not come back in the first way, bound to the triumphal car of victory. [Cheers.] There is no witchery about this. This precise thing has been done in the case of West Virginia. She asked to come back, and has been received back, and she is the entering wedge of that series of States which will come back that way. But if they do not come back, we are bound to subjugate them, and then they become territories of the United States, [cheers] acquired by the force of arms, precisely as we acquired California, precisely as we acquired Nevada, not exactly as we acquired Texas. Is there any difficulty in reconstructing the Union in that way? Their case is—if the ladies will pardon me the illustration—like the case of a wife who has run away from her husband with another man and has divorced herself. I cannot take her to my arms again until we go before the priest and be married. I have the same feeling in the case of these people who have gone out. When they will repent and come back, I am ready to receive them, but I am not ready until then. [Cheers]

## LORD LYONS AND THE POLITICIANS.

He would not charge that the English Minister had been tampering with our leading politicians, but our leading politicians had been tampering with him. When he saw that the other day, every drop of blood in his veins

boiled, and he should like then to have seen any of those politicians. [Laughter.] What kind of politicians were they? (Voices—"Copperheads," "traitors," "conservative politicians.") (Laughter.) They could not be Democratic politicians. Now he would like to hear Andrew Jackson say a few words to such politicians who now call themselves Democrats. (A voice—He would hang them.) No, he would not have the opportunity; he could not catch them. [Loud Laughter.] He described these men as descendants in a direct line from Judas Iscariot, intermarried with Benedict Arnold. (Applause and cries of "Booby Brooks," "Fernando Wood," &c.) (A voice—He knows them all. Laughter.) He understood that there was a man in New York who professed not to know the meaning of the word loyalty. [Cries of "Wood, Wood," and hisses.] But he would say that it was the duty of every man to be loyal to the government, to sustain it, and to pardon its errors if it commits any. This course of the government was onward. The mower mows on, though the adder may write and the copperhead crawl around the blade of the scythe.—[Loud Applause.] In conclusion, he had only to return his sincere thanks for the patient hearing which had been given to his remarks. Gen. Butler then resumed his seat amid thundering applause.

## Confederate Soldiers in Yankee Uniform.

The following order has just been issued by the Yankee General Schenck:

HEADQUARTERS MIDDLE DEPARTMENT,  
8th Army Corps,  
BALTIMORE, Md., March 29th, 1863.

General Orders No 21—1. Officers and soldiers of the army of the so-called "Confederate States" having, in many instances by capture, or by stripping the bodies of the dead, possessed themselves of uniform clothing and equipments of officers and soldiers of the United States, which articles of uniform they have afterwards worn, and used to aid them in making their way within the lines of this army, and to enable them to approach and deceive, and sometimes make prisoners of those who did not recognize them, by reason of such disguise, as enemies, it is ordered

That, hereafter, that any Rebel officer or soldier who shall be found and taken, either within the lines or otherwise, wearing any article of clothing, or any accoutrement, belonging to the usual uniform of a Union officer or soldier, so as to make such Rebel officer or soldier appear as an officer or soldier of the United States, shall not be held or considered as a prisoner of war, but shall be treated and dealt with as a spy. And proof of the possession and wearing by a Rebel officer or soldier, of such Union uniform, shall be taken to be sufficient evidence, in itself, of his character of a spy by any court martial or military commission before which he may be tried.

2. Major Gen. R. H. Milroy, commanding the Second Division of this Army Corps, is directed to communicate copies of this order, by flag of truce, to the commander of the Rebel forces in the Valley of the Shenandoah.

By command of  
MAJ. GEN. SCHENCK.

## The Fight at Williamsburg.

The Examiner gets some particulars of the fight at Williamsburg, through a gentleman who participated in the affair.

On the night of the 10th, the Fifty-ninth Virginia regiment, Colonel Tabb, was sent to the rear of Fort Magruder. At the break of day next morning, he dashed upon the cavalry camp at Whitaker's Mill. The attack was a splendid success. He destroyed the enemy's whole camp, commissary and hospital stores, and an immense amount of ammunition, besides killing a large number of horses. The enemy was also pretty severely punished. Five of them were killed, several wounded, nineteen taken prisoners, and some twenty or so of the sick paroled. After this splendid feat, Col Tabb made good his retreat without the loss of a man—only one officer and private wounded. Fort Magruder is immensely strengthened by new redoubts and rifle pits, and the enemy had at least 5,000 men to defend it, but, like Pope, they did not look well to their rear.

The enemy wreaked their vengeance on Williamsburg and shelled the town for over three hours. Though shot and shell fell in every direction, fortunately, none of our men were hurt, our only loss being one of the artillery horses killed.

Some of our forces are just out of Williamsburg, on the ridge commanding the city, on which we have stationed several batteries of artillery. Our troops are in splendid condition, and are anxiously awaiting the enemy to show his hand.—*Lyndebury Republican.*

## The Yankee Law of Conscription.

The period is now rapidly approaching, when, by the terms of their enlistment, three hundred thousand of Lincoln's troops are to be disbanded. No intimation has yet been given out from Washington, we believe, that they are to be retained in service by virtue of the Conscription Act of the last session of the Yankee Congress. If they are so retained, then there will be three hundred thousand disarmed soldiers in the army—valiant, munitions, and ready to desert or revolt whenever occasion may offer. If they are not so retained, then the army of Lincoln, already impotent for the task assigned it, will be rendered still more incapable by the heavy reduction.

We have no information, says the Richmond Whig, that steps have been taken to put in force the new law among the people of the States. The delay is significant. In several of the States assemblies of the people have vowed and pledged themselves openly to resist it. In Connecticut, where an election occurred on Monday, the Democratic candidate for Governor, Mr. Seymour, had taken the ground that, if elected, he would not permit the law to be enforced in that State.—Perhaps it is to ascertain the result of that election that Lincoln pauses. But the time lost is precious.