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## Address of the President

To the Soldiers of the Confederate States.

AFTER more than two years of a warfare scarcely equalled in the number, magnitude, and fearful carnage of its battles; a warfare in which your courage and fortitude have illustrated your country and attracted not only gratitude at home, but admiration abroad, your enemies continue a struggle in which our final triumph must be inevitable. Unduly elated with their recent successes, they imagine that temporary reverses can quell your spirit or shake your determination, and they are now gathering heavy masses for a general invasion in the vain hope that by a desperate effort success may at length be reached.

You know too well, my countrymen, what they mean by success. Their malignant rage aims at nothing less than the extermination of yourselves, your wives, and children. They seek to destroy what they cannot plunder. They propose as the spoils of victory that your homes shall be partitioned among the wretches whose atrocious crimes have stamped infamy on their Government. They design to incite servile insurrection and light the fires of incendiarism whenever they can reach your homes, and they denounce the inferior race, hitherto docile and contented, by promising indulgence of the vilest passions as the price of treachery. Conscious of their inability to prevail by legitimate warfare, not daring to make peace lest they should be hurled from their seats of power, the men who now rule in Washington refuse even to confer on the subject of putting an end to outrages which disgrace our age, or to listen to a suggestion for conducting the war according to the usages of civilization.

Fellow citizens, no alternative is left you but victory or subjugation, slavery and the utter ruin of yourselves, your families and your country. The victory is within your reach. You need but stretch forth your hands to grasp it. For this and all that is necessary is that those who are called to the field by every motive that can move the human heart, should promptly repair to the post of duty, should stand by their comrades now in front of the foe, and thus so strengthen the armies of the Confederacy as to ensure success. The men now absent from their posts would, if present in the field, suffice to create numerical equality between our force and that of the invaders—and when, with any approach to such equality, have we failed to be victorious? I believe that but few of those absent are actuated by unwillingness to serve their country; but that many have found it difficult to resist the temptation of a visit to their homes and the loved ones from whom they have been so long separated; that others have left but temporary attention to their affairs with the intention of returning, and then have shrunk from the consequences of their violation of duty; that others again have left their posts from mere restlessness and desire of change, each pursuing the upbraiding of his conscience, by persuading himself that his individual services could have no influence on the general result.

These and other causes (although far less disgraceful than the desire to avoid danger, or to escape from the sacrifices required by patriotism,) are, nevertheless, grievous faults, and place the cause of our beloved country, and of everything we hold dear, in imminent peril. I repeat that the men who now owe duty to their country, who have been called out and have not yet reported for duty, or who have absented themselves from their posts, are sufficient in number to secure us victory in the struggle now impending.

I call on you then, my countrymen, to hasten to your camps, in obedience to the dictates of honor and of duty, and summon those who have absented themselves without leave, or who have remained absent beyond the period allowed by their furlough, to repair without delay to their respective commands, and I do hereby declare that I grant a general pardon and amnesty to all officers and men within the Confederacy, now absent without leave, who shall, with the least possible delay, return to their proper posts of duty, but no excuse will be received for any delay beyond twenty days after the first publication of this proclamation in the State in which the absentees may be at the date of the publication. This amnesty and pardon shall extend to all who have been accused, or who have been convicted and are undergoing sentence for absence without leave, or desertion, excepting only those who have been twice convicted for desertion.

Finally, I conjure my countrywomen—the wives, mothers, sisters and daughters of the Confederacy—to use their all-powerful influence in aid of this call, to add one crowning sacrifice to those which their patriotism has so freely and constantly offered on their country's altar, and to take care that none who owe service in the field shall be sheltered at home from the disgrace of having deserted their duty to their families, to their country, and to their God.

Given under my hand, and the seal of the Confederate States, at Richmond, this 1st day of August, in the year of our Lord, one thousand eight hundred and sixty-three.

JEFFERSON DAVIS.

By the President:  
J. P. BENJAMIN, Secretary of State.  
August 7th, 1863.

## Synopsis of Decisions

Made by the Secretary of the Treasury, under the Tax Laws.

**AUCTIONEERS** are not liable to pay upon sales made for a dealer who is registered and taxed and at the place of business of such dealer. Auctioneers are required, with this exception, to pay a tax of 2½ per cent. on all sales made.

**ACCOUNTS**—Open book accounts are to be taxed according to their true value on 1st July, that value to be ascertained by the Assessor in the best manner practicable, under the circumstances of each case, by the oath of the taxpayer and any other available evidence.

**ASSESSORS** may be recommended, but cannot be appointed by District Collectors, as the power to appoint such is confined to State Collectors.

**ARTICLES** taxed by Section 1st—If any of the articles taxed by Section 1st of the Tax Act are sold by any person or firm whose business is required to be registered by Sec. 5th, the proceeds of such sales will be subject to the same tax as that imposed upon the sales of other articles by the same establishment. That is, the payment of the *ad valorem* tax of 8 per cent. upon such articles, does not exempt the proceeds of their sale afterwards from the tax of 2½ per cent. under Sec. 5.

**BANKERS**—An insurance company, in receiving and paying out the revenues of a State University, is regarded merely as a disbursing agent, and not as a banker, and is, therefore, not subject to the tax on bankers.

**BONDS**—The interest on Confederate bonds is taxable as income under Sec. 8, Act 24th April, 1863. (See credits.)

**BROKERS** are taxed by Sec. 8 upon their commissions as incomes.

**CATTLE**—B. Sec. 12, the value of all neat cattle, horses, mules and asses, not used in cultivation, is taxed 1 per cent., to be returned on 1st November, and tax paid on 1st of January next.

**COTTON**—No value is fixed on cotton by the Department. It is the duty of the person holding the cotton, when he makes return, to return it at its true value, according to quality and the locality in which it may be situated. If too low a valuation should thus be placed upon it, in the estimation of the Assessor, it will be the duty of that officer in each particular tax district, to place such value upon it, as the same quality of cotton would demand in that market, under ordinary circumstances of sale. That is, under circumstances of voluntary and enforced sale. The same rule will apply to the articles of wool and tobacco, as well as to every other taxable article. Cotton of the growth of any year prior to 1863, in the hands of manufacturers on 1st July, is liable to pay a tax of 8 per cent. Manufacturers selling their own fabrics by the piece, and other articles, are subject to be taxed as wholesale dealers. Also, to pay tax on their income—and joint stock companies and corporations to pay certain portion of annual earnings set apart as dividend and reserve fund, according to the per centum yielded on the capital stock.

Cotton in Confederate States, hypothecated for goods in Europe, is liable to tax under Sec. 1st. The goods so obtained, that is, their gross sales, are also liable to 2½ per cent. tax when sold in the Confederate States. If first sold by auctioneer, wholesale dealer or commission merchant, the proceeds will be chargeable with 2½ per cent. tax, and an additional 1-2 per cent. will be paid by the next person selling, and so on, until they reach the consumer. The net profits made by each business, person, or firm selling them, will also be taxed as income under Sec. 8, if the income of the seller, from all taxable sources, exceeds \$500. Cotton factors are commission merchants in contemplation of the law.

**COMMISSION MERCHANTS** and others taxable under Sec. 5, Act 24th April, 1863. The specific tax is for the year ending 31st Dec., 1863; and the liability to pay the per centum on gross sales or profits attaches from and includes the 24th April, 1863, the date of the act.

**CREDITS**—Sec. 1st, taxing credits, is to be construed in connection with Sec. 8, taxing incomes. The scheme of the law is to lay an alternate tax of one per cent. on capital, or 5, 10 or 15 per cent. on incomes. It is not designed to tax capital and again the interest; and this is the idea conveyed by the laws when speaking of credits "upon which the interest has not been paid." All interest received during the year 1863 is subject to income tax, and no capital tax is, therefore, designed to be laid upon the credits producing that interest. The rule thus furnished, it follows that the one per cent. tax is not laid on credits upon which the interest has been paid and due up to 1st July; but when the interest has not been paid, the tax falls upon the capital.

"Value of credits" is construed to mean the principal and interest, if not paid, of all solvent credits, and the estimated value of credits that the holder will swear are not worth the principal and interest. "Credits employed in a business" the income of which is taxed under the Act' are exempt from the capital tax of 1 per cent. To be entitled to exemption, the credits must form part of and be exclusively used in carrying on the business, and the money derived from them must also be so exclusively used when collected. In case of Confederate and State bonds and stocks, where the interest is payable at stated periods, and had been paid up to the last stated period when it fell due, and the 1st of July intervenes, before the next stated period arrives, the credit is not taxed as capital, but the whole interest during the year must be returned as income on 1st January next. Credits include all unliquidated demands, such as open accounts due and unpaid, which are to be taxed according to their true value, on July 1st, 1863.

**CURRENCY**—The words "other currency" as used in Sec. 1st are construed to mean all individual or corporation notes issued for circulation and generally received and used as currency or a medium of trade in any community in the Confederate States.

**DISTILLERS**—All persons or partnerships who distill or manufacture spirituous liquors for sale, are distillers within the meaning of Act 8, Sec. 5, Tax Act, and whether they distill exclusively for the Government on contract, or for others, are liable to the taxes imposed upon distillers by the Act.

Where a person is engaged as a regular distiller, he is required under Par. VIII, Sec. 5, to register as such, and to pay the specific tax of \$200 and 20 per centum on the gross sales. He will be authorized to sell all his spirits without

making any other registry or paying any other tax upon sales (always saving and excepting the tax on the income.) To distill fruit for ninety days or less is the lesser privilege, and is merged in the greater where a regular distiller distills fruit; therefore a regular distiller registered as such has to pay no additional tax for the privilege of distilling fruit, but he may, on the contrary, under his registration, distill fruit or anything else, and the spirit derived therefrom when sold is subject to the 20 per cent. on its value just like other spirits. But those who only distill fruit for ninety days or less pay only \$50 specific tax for the time so engaged (not to exceed ninety days) and 50 cents per gallon for the first ten gallons, and \$2 per gallon on all spirits distilled beyond that quantity.

**DWELLING HOUSES, &c.**—Every person owning dwelling houses or building lots in a city, town or village, if not actually rented to another, whether occupied by himself or not, will be required to pay an income tax upon the estimated annual rent. This does not apply to uncultivated lands in the country. The Act does not tax the estimated rent of lands not cultivated, or dwellings or other buildings not in a city, town or village.

**EATING HOUSES**—If a steward's hall, or boarding house, for pupils of a school, belongs to and inures to the sole use and profit of the school, it forms a part of the income of the school, and is not taxable as an eating house. If the principal of a school, not being the proprietor, but receiving a stated salary, keeps a boarding house for pupils on his own account, six or more boarding with him, then he is deemed to be the keeper of an eating house, and taxed according to the class of the house, to be determined by the amount of estimated or actual annual rent.

**GAMBLING HOUSES**—The incomes and profits of gambling houses not being exempted by the Act, are subject to the tax. This does not legalize or license gambling. If a taxpayer holds, on the first of July, a sum of money, he is bound to return the amount, and pay thereon a tax of one per cent. The law does not inquire how he came to possess it, whether lawful or unlawful practices. He may have stolen it, yet the receipts by the Government of a tax thereon would not legalize the theft.

**INCOME**—Persons returning income, should return income and profits derived from every investment of labor, skill, property of money, and the income and profits derived from any source whatever, except salaries. The interest on Confederate bonds is an income derived from the investment of money and therefore is taxable. So is the interest on interest bearing Treasury notes. Income from all sources, with the exceptions specified in the tax act, should be returned to the assessor. When a joint stock company or corporation reserves the portion of their annual earnings set apart as dividend and reserved fund, and pays the same to the collector, as required by article 6 sec. 8 Tax act, then the dividend paid to the stockholder shall not be estimated as a part of his income for the purpose of taxation. Interest bearing Treasury notes being currency, are taxed one per cent. by Sec. 1, including the interest which is taxed as income.

Income and moneys of schools, colleges, &c. are exempt; if the teacher is proprietor, the income and moneys derived by him from the school are exempt. But if he is not the proprietor, but employed at a salary, his salary is not exempt if above \$1,000 per annum.

**LIQUORS** sold by commission merchants for others pay the same tax as other goods. But regular wholesale or retail dealers are prohibited from selling liquors, under their registration as such; and if they sell liquors, will have to do so under separate registry, paying the tax of five or ten per cent. as the case may be.

**MANUFACTURERS** of saddlery, harness, &c., and dealers in same, selling artillery harness to the Government, decided to be wholesale dealers, and liable to registry and taxed as such.

Manufacturers of all goods, wares, and merchandise, whether of foreign or domestic manufacture, are liable to a tax of 2½ per centum on their sales. Therefore, nails, candles, cotton and woolen goods, cotton yarns, flour, shoes, boots, hats, clothing, and other articles of domestic manufacture are subject to the tax, whether sold by the manufacturers themselves or their agents.

Manufacturers of firearms for the Government, who sell to it under contract, are deemed wholesale merchants or dealers under the act, and taxed accordingly. The income derived from the manufacturing business is also taxed by sec. 8, Tax Act.

**MERCHANTS' COMMISSION**—Par. 13, sec. 5, Tax Act, only exempts the sales of agricultural products, when sold by commission merchants for the producers themselves. The sales of negroes, whether sold for the persons who have raised them, or others, are not exempt.

**NAVAL STORES**, salt, wines, and all the other articles enumerated in section 1, and agricultural products of the growth of any year preceding the year 1863, and not necessary for family consumption for the unexpired portion of the year, subject to a tax of 8 per cent. It is immaterial in whose hands they are found on 1st July; the person then holding, possessing or controlling them, is bound to return and pay the tax on them.

**OFFICERS**—Under 39th Section of the Assessment Act, no person is eligible to any of the offices enumerated in the Act under the age of forty, unless he comes within one or the other of the two classes of persons named in the latter part of the Section. Persons under the age of forty, who have furnished substitutes, and who have not been disabled in the military service, or declared unfit for military duty by the proper board, are not eligible. Neither is any person under the age named eligible unless he is within one or the other of the exceptions.

**PRODUCE**—The proceeds of the sale of produce consigned by the producer to commission merchants, and sold for account of the producer are not taxed.

**RETURNS**—A person owning taxable property in a State other than that of his residence must see that it is duly returned in the tax District where situated—he may make the return in person or by agent, but he cannot make the return to any officer of another State.

**SALARIES** of Ministers of the Gospel and Teachers are taxed under sec. 7 of the Tax Act, if they exceed \$1,000, unless the minister is employed in the military or naval service of the Confederate States, in which case his salary is exempt.

Any person, other than those mentioned in

the exceptions in sec. 7, receiving two or more salaries from different sources, amounting together to more than \$1,000 per annum, though each salary may be less, must return the aggregate and pay tax thereon.

**SLAVES**—The estimated value of the annual hire of all slaves, not engaged in the cultivation of farms, or some other business, the profits of which are taxed as income, is also to be taxed as income. And this includes all houses and body servants, whether in town or the country, gardeners, cooks, nurses, &c. If negroes be engaged partly in household and partly in planting duties, it will be proper to include the value of partial hire for household work.

**STOCKS** and money credits sold by auctioneers are liable to a tax of one-fourth of one per centum on gross amount of sales. No tax upon sales of such stocks, &c., when disposed of at private sale.

**SUGARS** impressed in the hands of commission merchants, and the price thereof fixed by commissioners under the impressment laws, are liable to a tax of 2-1-2 per centum on the sales thereof to the Government—such sales, though under impressment, being legal sales to the Government. When sugars or other property is seized by the Government, the sale is not affected until the price thereof is fixed by the Appraisers, and paid. It is the payment which consummates the sale.

**TOBACCO**—All tobacco, manufactured or unmanufactured, grown prior to the year 1863, is taxed 8 per centum, by sec. 1st, Tax Act. The manufacturer of tobacco is not considered a producer in the contemplation of the law, and commission merchants are liable for the 2-1-2 per cent. tax upon sales of tobacco for the manufacturer.

**VALUATION OF CREDITS**—The value of credits means the principal and interest due to July 1st added—that is, if the credits be solvent. If they are not solvent, the tax-payer will be required to state under oath, and they will be valued according to the best evidence the nature of the case will admit of by the Assessor.

All taxable subjects, whether capital, property, income, or anything else, must be assessed and valued according to their value in Confederate Notes. If the holder of a credit refuses to endorse his willingness thereon to receive Confederate Notes in payment of such credit, he thereby proves that he values it at a higher rate, and according to the provisions of Sec. 24, Assessment Act, in that case it will be the duty of the Assessor to regard the credit as representing so much silver or gold, and to assess it as he would silver or gold coin at its regular market on 1st of July. If, however, the holder will endorse upon such credit his willingness to receive Confederate Notes in payment, it shall not be taxed at any higher rate than the amount it may represent in Confederate Notes.

Wool produced in 1863 is to be taxed in kind; and the farmer is not privileged to commute by paying the estimated value thereof. The product of wool produced any year prior to the year 1863, pays a tax of 8 per cent., *ad valorem*.

## Important from Europe.

*A European war imminent—The Russian reply on the Polish question—She refuses an armistice—View of the English Press on the American War and the battles of Gettysburg—The surrender of Vicksburg.*

The news we get from Europe (through Northern papers) is of a very important character. The reply of the Russian Government to the note of the three Western Powers is regarded as entirely unsatisfactory. While conceding the conference asked for, Russia absolutely refuses to grant an armistice. Her plan is, first to subdue by the sword, and afterwards to diplomate. France, England and Austria are therefore considering what measures it is incumbent on them now to take. It is given out as a positive fact that the agreement of these three Powers upon the policy to be pursued is certain. The London Times regards the position assumed by Russia as humiliating to England, and expresses the hope that the country will not be plunged deeper into negotiations which have hitherto proved so unpropitious. The London Telegraph thinks that if England and France are of one mind on the reply, as they were upon the notes that provoked it, the Czar will find some work to do. In the meantime the Russian conscription, or draft, in the Polish provinces, has been postponed till 1864. The news of the great battles of Gettysburg, and the surrender of Vicksburg, had arrived out in England, and was much commented on by the British press. The London Herald is indignant at its own Government for not having recognized the Southern Confederacy, and attributes it to Earl Russell's desire to retain his place. The Times finds in it a text for wholesale abuse of the administration, and its New York correspondent declares his belief that if England and France, with or without the aid of Spain and other Powers, were to propose an armistice, the great bulk of the Northern and Northwestern people would agree to the proposal, after a faint protest. The effect of the news was to greatly inspire the Northern party in England, and of sending up United States Government securities and stocks. We give some of the comments of the English press, with a brief summary of the other news:

*The English Press on the Battle of Gettysburg and the surrender of Vicksburg.*

(From the London Times, July the 20th.)

The real lesson that should be drawn from the political failure of these repeated and mutual invasions is that the issues sought are not to be gained by war. From the first the conflict was one of questions and principles which can only be settled by statesmanship. National madness has given them over for decision by the sword, and it is now evident to them that fighting brings that decision no nearer. Opinion has marked out a frontier which armies cross in vain to compel submission. Whichever side attacks seems destined always to fail. The South, constantly victorious in Virginia, is baffled when it passes north of the Potomac. Even the alternating successes of the war, in the waste of life by which they are purchased, prove it desperate; and the repeated failures on both sides, for any purpose larger than a destructive incursion, point as clearly as any human events can do to a settlement of another kind. The war may be

continued to mutual exhaustion, but it will never mutually convince. Statesmen, if they can be found, will have to take the whole question out of the hands of soldiers at once, even if the three hundred thousand troops called for by the Northern conscription are enrolled, armed, and slaughtered in another two years of miserable conflict. The Calves of Washington are not equal to their task.

Every crisis of affairs seems to elicit the additional proofs that they are in every respect unfit to deal with the events passing around them: The gleam of success that has fallen on the Federal arms, in the surrender of Vicksburg, and the incidents of the second Maryland campaign, have exhibited the President and his chief ministers in a manner almost pitiable. With their country torn asunder, and its soil still reeking with blood, they only find a voice to make poor and blipant election speeches. When "serenaded," as a popular congratulation on the fall of Vicksburg, the President made an address to the crowd that "not even the friendly reports could invest with dignity." The Secretary of War "claimed the merit of retaining General Grant in command, and consequently of the victory achieved." He turned the event to a crimination of some of his colleagues and a glorifying of himself. Mr. Stanton made it a party triumph over the advocates of Seward by a small sneer at the "copper-heads." And Mr. Seward crowned the wretched display by something that we record, but will not repeat, for it was simply blasphemous. These men in such positions could so express themselves at such a time is a deplorable illustration of the degeneracy of American rulers.

[From the London Herald, July 20.]

The second invasion of the Northern States by a Confederate army has terminated, like the first, without result. After two years of slaughter—after the sacrifice of at least 100,000 men in Virginia, Maryland and Pennsylvania, the position of affairs is unchanged. The South is still too weak for successful aggression, the North finds such fresh effort at invasion a more disastrous failure; and yet there is not the slightest prospect of the end of the struggle. Mr. Seward is beginning to renew his ninety days' promise. The fall of Vicksburg has given him a new lease of power. He is evidently forecasting the date at which the fighting material of the South will have become exhausted at the rate of a million or a million and a half of Northerners for five hundred thousand Confederates. And as Washington is safe, as Philadelphia is still in flames, and the guns of Fort Mifflin still repress secession in Baltimore, he is confident the day of exhaustion is not far distant. The news which he will receive from this country by the next mail will strengthen his hopes. He will know that he has another six or nine months for the execution of his fiendish work. He will learn that the word which might have given peace to a continent, and possibly saved the lives of 50,000 men, has not been spoken. He will hear that the English Government, which is prepared to accept any issue in behalf of a people of alien race, language and faith; waging war not so much by native valor as by foreign aid, shrinks from acknowledging the independence of a nation which asks from it absolutely nothing beyond a formal recognition, and which, after two years of incessant fighting over half a continent, maintains an unimpeded authority and a magnificent army such as no other people striving for freedom has ever attained in the first or last year of its struggle for national rights. We can understand Mr. Seward's feelings and objects. If the Union ceases to exist he is nothing. He is worse than nothing; for the curse of millions will brand him as the facile tool of the most corrupt and bloodthirsty administration the world has ever seen.

## Admiral Lee's "Glorious" Operations in the James River.

*They hunt for Torpedoes and Masked Batteries, and find them, and desert the Coast.*

The latest accounts represent the Yankee flotilla of monitors and gunboats as having disappeared from the James river, and all was quiet along that classic stream.

It seems that out of all the torpedoes planted in the river, but one exploded, and that with pretty good effect, judging from the reports of the party who fired it. The fleet was coming down, and slackened steam when opposite the plantation of Mr. Cox, below Aiken's Landing, where one of the torpedoes was planted. The torpedo was fired prematurely, when one of the gunboats was nearly upon it. The eruption of water under the pressure of five hundred pounds of gunpowder, was terrific, and the volume of spray rose in an instant in the form of a volcanic eruption, to the height of a three story house, bursting with the report of a salvo of artillery on shore. The gunboat careened, and its companions immediately ran up and took her in tow. The force of the first shock, it would seem, snapped the wire of a second torpedo, planted just below, and it failed to explode, though three caps were burst upon the battery.

The damage to the gunboat must have been serious, as the cries of the crew, as they ran up and down the cabin ladder, could be distinctly heard. The land batteries, sent down by General Elzey, of this Department, seem to have acted with a dispatch and efficiency that compensates for the short-comings displayed by the parties having the management of the submarine batteries. They seem to have been controlled by some nervous person, who considered the firing of them, without regard to time or place.

The fleet, consisting of one Monitor and two iron-clads, started on Wednesday from "Day's Neck" and by six, P. M., were within two miles of Chapin's Bluff, and three miles from Drewry's Bluff, by water. Their progress was from time to time telegraphed by the Signal Corps, and marked by repeated shelling, as they came up. Up to this time, not a single shot had been fired at the fleet, nor a single torpedo exploded. When within three miles of Drewry's Bluff, and within a