

Monday Morning, July 17, 1865.

## Taxation.

We have already said something about taxation. We shall have need to say more. It is now evident to all parties that new standards of value, in regard to property, must be established, in order to reach a right basis for assessment. The lands of the low country are temporarily lost to cultivation. The planters who tilled those lands are, in most cases, denied to use them. A certain tract of our sea-board country has been lost to the productive resources of the State, and is no longer available for taxation. It has been absorbed for military uses. The large plantations of the middle country are all destroyed. The labor employed on these estates, if it suffices to feed the occupants, will have done more than we anticipate. The general *bouleversement* in estates is, briefly, fatal to all the former calculations upon which we based the taxation. We must resort to newer standards, and such as are equitable and duly proportioned to the productive resources of the country. This is the only just standard; but, inasmuch as the country is in a state of disorder, it is not easy to arrive at the facts—the *criteria*—upon which to found a healthy judgment. We are forced upon the only tax—the only standard of taxation—which will rightly reach all classes and prevent inequality of taxation. We have already stated what this tax should be—a poll tax—by which every individual in the community will be placed on an equal footing, in the eye of the State. A poll tax has been frequently made the subject of odium, by demagogues, who seek to flatter voters. It has been held to be an obloquy put upon a man that his poll, or head, should be worthy of taxation at all. But all this was mere balderdash, and gammon, and false pretence, and humbug. A poll tax is the genuine republican tax—the democratic principle. It puts Tom, Dick and Harry, Ben, Peter and Sam, Bill, George and Aminadab, all in the same category. Nobody can complain; nobody can revile or reproach that he is not rated as highly as his neighbor. It is the simplest form of taxation in the world. There is no complication in the world. The assessor has simply to ask, "Have you a head at all?" If you have, you must recognize its value, at \$1 or \$2 per caput, as the case may be. How simple! How complimentary! You certainly have a head, and though a pin may make an equal boast, you regard *your* individual head with some living consideration—it is *your* head—your peculium. You are not sure, if your head were taken off, that it would fit any other man's shoulders. Still less are you prepared to permit the head of any man to take lodgment in the socket between your shoulders. Clearly, your head is modestly valued at \$2. Pay for it, like a gentleman, accordingly. When you tax property, irrespective of persons, you tax sobriety, industry, intelligence, ability, talents, science—all the virtues and capacities which make a people famous and successful. In taxing property, you let free the idle, vicious, gaming, drinking and most worthless of your people. These never accumulate. The taxation upon property is very apt to be a bounty to idleness. It is, indeed, one of the insidious measures of agrarianism. By a natural law, man is made to be accumulative. His law lies in the rule, "He who does not take care of his own family is worse than an infidel." The baser kinds of men are unaccumulative. They approximate the beast creation, which never provides for the morrow. As a general rule, be sure of this, that the best citizens are those, generally, who are most accumulative—who gradually collect around themselves the necessities first, and then the luxuries of life; whose larders are never empty, whose decanters are ever full, and whose wives never fail, when you dine with them of a holiday, to give you, in addition to a good dinner, a dessert suited to the season. Commend us to such wives.

Cotton, at last reports from New Orleans, was at good inquiry and bringing from 28 to 38½ cents. In New York, on the 8th, cotton was firm, at 50 cents for middling.

The health of the President continues to improve, and several Cabinet meetings have been held.

## Daniels in Judgment.

Everybody judges. Everybody is a critic. The man who neither knows or thinks, nor feels nor dreams, nor sings, nor has a care beyond his abdominal territory, is yet a pretender to *Esthetics*. How terrible! You are never safe in any company. You think you know something—nay, you have made a discovery. The search after it has cost you five years; yet here is Col. Flabbergast, who sits in judgment upon it before he quite hears through the introduction. Everybody has his opinion. What impudence! Opinion is a sacred thing. It is not guessing. It is the result of a full knowledge of all the elements of the subject, and of a conscientious study of them. No one should presume in opinion where he knows nothing of the subject. He has no right to do so. He has the right to ask and to inquire—to seek of him who knows, and with that humility which desires to learn. But, now a days, people fancy all sorts of rights for themselves. Verily, it is a great pity that we cannot persuade them to look into the sources of their rights. There are but two—God and society—and we have no rights under these, save by a compliance with the laws of God and of society. In other words, we have all our rights, of whatever kind, under arbitrary conditions, and these conditions must be answered before we can assert our rights. Apply these laws, dear reader, to your own case, and enter into the forum of conscience for self-judgment.

The *News* is informed by Mr. Anderson, the Superintendent of the Charlotte and South Carolina Railroad, that the cars will be running to Winnsboro in the course of three or four weeks. The great difficulty that has presented itself in pushing forward the road to completion, was the scarcity of iron. Mr. A. states that he had managed to get on this side of the Catawba River about forty car loads of iron, which will be enough, together with what has been straightened, to lay the track to Winnsboro.

## President Johnson and the Fanatics.

A friend at Washington assures us that, a few weeks since, an interview took place between President Johnson and Senator Sumner, substantially as follows:

"Good evening, Mr. President," said Senator Sumner, last week, upon entering the President's room in the White House.

"Good evening, Mr. Senator," replied the President. "Please be seated for a moment, until I finish a letter to an old friend."

The letter being finished, the President turned to Mr. Sumner, when the latter said:

"Mr. President, I have called upon you for the purpose of expressing to you the views of our people on the subject of reconstruction."

"Well, sir," replied the President.

Mr. Sumner commenced by saying: "Sir, your North Carolina proclamation does not meet the approbation of the people, and they will not submit to have the great results of the war thus thrown away."

"What people are you representing, sir?" asked Mr. Johnson.

"The whole Northern people," said Mr. Sumner.

"I apprehend you will find you but represent a small portion of the Northern people," replied Mr. Johnson.

"Then," said Sumner, "we must take your North Carolina proclamation as an indication of your policy, must we?"

"Yes, sir," replied the President.

"Then, sir," said Sumner, "you do not intend to enfranchise the black man."

"I have nothing to do with the subject; that exclusively belongs to the States. You certainly would think it a usurpation on my part if I attempted to interfere in fixing the qualifications of electors in Massachusetts."

"But," replied Sumner, "Massachusetts has always been a loyal State."

"That may be," replied the President, "but the loyal men of the South have made untold sacrifices for their Union sentiments, while Massachusetts has made hundreds of millions out of her loyalty, and it would be a poor return for Southern adherence to the Government, if the latter should, in violation of the Constitution, thrust upon them local laws in opposition to their wishes."

At this reply of the President, Mr. Sumner became impatient and irritable, and rejoined by saying, "I am sorry to see you evincing so little sympathy with that element that placed you in power."

At this, the color flashed to the President's face, and he added, emphatically, "You and I might as well understand each other now as any other time. You are aware, sir, I have no respect for a secessionist; but, as much as I despise them, I still have a greater detestation and contempt for a fanatic."

"Good evening," said Sumner, and left in a huff.—*Cincinnati Inquirer*, July 17.

Maximilian's Imperial forces are said to be extinguishing the Indians in Yucatan.

## Execution of the Conspirators.

Winnsboro, July 7.—On the petition of Mary E. Surratt, through her counsel, Messrs. Aiken and Clappitt, Judge Wylie, of the Supreme Court of this district, directed an issue of the writ of *habeas corpus* to Gen. Hancock, commanding him to produce in court, at 10 o'clock this morning, the body of Mary E. Surratt, with the cause and day of her detention. The writ was served on Gen. Hancock at the Metropolitan Hotel, at 8 o'clock this morning, by United States Marshal Gooding. He immediately consulted with the Attorney-General and the Secretary of War. At half past 10, the General had not obeyed the writ. This fact was brought to the notice of the court by her counsel, but the judge said he had not the power to enforce the writ.

Early to-day, guards were placed all round the prison grounds to prevent the intrusion of persons to the scene of execution, none being admitted excepting those previously supplied with tickets by Maj. Gen. Hancock.

The relatives of Mrs. Surratt and Harold spent several hours with them during the forenoon, and they were also attended by their spiritual advisers; as were also Payne and Abzerodt.

A few minutes after 1 o'clock, the outer prison door was opened, and Mrs. Surratt was supported on her way to the gallows by two military officers. Next followed Abzerodt, Harold and Payne, accompanied by a guard and their respective ministers of the Gospel. Front seats were provided for them on the platform in the following order: Mrs. Surratt, Payne, Harold and Abzerodt, the officers entrusted with the execution, and the ministers occupied intermediate positions. Maj. Gen. Hartrault, who has been from the commencement in charge of the prisoners, came forward and read the order of the War Department, already published, approving the sentences, and ordering the penalty of death to be inflicted.

A heavy guard was stationed on the walls surrounding the grounds, while below soldiers were formed on two sides of a square. Perhaps several hundred civilians were present, anxious spectators of the scene. One of the priests, attendant on Mrs. Surratt, repeated a short prayer, to which Payne, who was seated next to her, attentively listened. The minister who had been administering to Payne expressed, in the name of the latter, his sincere thanks to Gen. Hartrault and the officers and soldiers who had charge of him for their personal kindness. They had not uttered an unkind word, nor given an unpleasant look or gesture, but seemed to compassionate his misfortune. The minister then uttered a brief prayer, asking for Payne the forgiveness of all his sins, and a passage out of this world into the joys of Heaven.

The minister who attended Harold also returned thanks for the kind treatment of the prisoner, and offered a prayer that God would receive his soul. Harold was affected to tears.

The minister who attended Abzerodt also returned for him thanks to Gen. Hartrault and other officers for kind attentions, and then invoked the mercy of God upon the prisoner.

The condemned were then required to rise from their seats, when the chairs were removed. They were now all on the drops. Their hands were fastened behind them, and their legs bandaged both below and above the knees, and white caps placed over their heads.

Abzerodt, while being prepared for the execution, exclaimed:

"Gentlemen, farewell! Take care!" and "Good-bye, gentlemen now before me!"

One of the clergymen standing near exclaimed:

"May we all meet in the other world."

As soon as the noose was placed around each neck, Mrs. Surratt's being the last one adjusted, the section of the platform on which they had been standing suddenly fell, and the culprits were hanging several feet from the ground. Mrs. Surratt and Payne scarcely moved a muscle; Abzerodt exhibited some twitchings, but Harold showed more nervous sensibility than any of the others. The bodies hung until life was extinct, and were afterward given over for burial, the rough coffins being already at hand for that purpose.

It is said Payne last night made a statement in behalf of Mrs. Surratt, exonerating her from complicity, and that another subscribed to an affidavit impeaching the testimony of an important witness against her.

After the sentence was read, Payne did not express any hope. He said John Surratt was acting the coward in failing to appear and die with his mother. Being asked if he had any directions as to the disposition of his body, he answered that he had no friends within reach or within immediate communication, and therefore his body must be subject to such disposal as the officers shall direct. He maintained that his relatives are in Florida, and that his real name is Powell. He expressed the deepest regret that Mrs. Surratt should, by reason of any act of his, suffer, and evinced solicitude for her, seemingly thinking only of her fate.

Harold and Abzerodt manifested no hope. The former was scarcely more serious than he had been during the trial. The latter was much bowed down. Mrs. Surratt begged to be respited a few days.

The bodies were applied for by friends, but were not given up. They were interred at the foot of the gallows.

On Monday, Mudd, Arnold, O'Laughlin and Spangler will go Northward to prison.

## Local Items.

We are almost daily placed under obligations to the Southern Express Company for favors. We are again indebted to them for a batch of Charleston and Augusta papers.

We beg to call the attention of our subscribers and readers to the advertisement of Messrs. Archibald Campbell & Rufus C. Barklay, contracting and supplying merchants of the city of Charleston.

DRUGS AND MEDICINES.—We beg to call attention to the advertisement of drugs, chemicals and medicines, by Dr. P. Melvin Cohen, to be found in this day's paper. Dr. C. has an ample supply of medicines; and as an old and experienced druggist, knows where to seek and how to find good articles.

AMATEUR CLUB OF MUSIC.—It is whispered on the street that a musical club is in process of formation, from which we may anticipate a feast of sweet sounds and grateful concords. Several well known musical persons, of the gender tender as well as the gender tough, are said to be enlisted in the corps. Meanwhile, our serenades and serenaders increase. The *Phoenix* is not forgotten by her friends, and in these drearily hot nights, when sleep is impossible, the dulcet strains of guitar and flute, mingling with melting human voices, reconciles us to the watch of wakefulness which the overburdened nature is compelled to keep. We yield ourselves to the one influence in defiance of the neglect of the other. We forget that sleep is a necessary, and only feel that music is one of the divine luxuries, a foretaste of that blessed period when we shall need neither sleep nor suffer, in the enjoyment of all superior delights.

THE WEATHER.—The sun has subdued himself in clouds. We have lost the glare; but the winds are subdued also. The atmosphere hangs heavily, lacks buoyancy, breathing; the spirits are dulled; invention lacks; one has no heart for any exercise, no thought for any situation, no genial impulse for flight in any direction. We long for the wings of the dove, that we may fly away and be at rest; but, like the swallow, we hum, and twitter, and flutter, around the ruins; and, after faint wheeling, without sense or purpose, around the broken walls, each creeps into his cranny, and sleeps—as well as he can. It is all vain babble, and worse music, and ridiculous care, dove, swallow, damsel or man, in this state of betweenness—like Mahomet's coffin—in which we exist! There is moral stagnation, true! But this of the physical world as akin to it. Our oldest inhabitants profess never to have known a season so intensely Tophet-like. But we shall have other rains and another thunder storm before this reaches our readers.

There was a fine shower of rain yesterday afternoon, which relieved the atmosphere and left us in a pleasant wrapper of coolness. A prospect in the skies of other showers during the night, which though not now needed for the fields, will be grateful to the flowers, to say nothing of the animal race.

The course of true love not running sufficiently smoothly in the case of a young damsel of Augusta, Ga., she sought relief, like Sappho, by taking to the water. But jumping into the canal, which did not run at all, she was fished out without detriment, except to her crinoline. She soundly berated the gentleman who saved her, at the expense of her dimity; but it is doubtful if she will attempt any renewal of her experiment as a sinking body.

Among the articles announced for sale in a contemporary, we perceive one entitled "A Mahogany Child's Chair." The father of this wonderful infant must be of the Wood family.

A BEE'S NEST IN A MAN'S HEAD.—Some visitors to the battle-field of the Seven Pines last week picked up a remarkably well developed skull, in which a colony of bees had built their home. It was evidently a last year's nest, for the bees were gone, though the nest remained perfect. A soliloquy as touching as that pronounced by Hamlet over the skull of Yorick might be suggested by this skull, and the strange incident of its becoming the habitation of bees. Whose skull was it? Nobody knows. Yet somebody once knew the owner of it well, and some heart broke when he came not back from the battle. That skull, that once, perchance, was animated by rare intelligence; that intelligence gone, becomes the resting place of bees!—*Richmond Whig*, 6th.

Benjamin F. Perry, Esq., the Provisional Governor of South Carolina.

Governor Perry was born in Pickens District, South Carolina, November 20, 1805. He is descended from the same Massachusetts family which produced Oliver H. Perry. His father, Benjamin Perry, fought in the army of the Revolution. After the close of the war he removed to Charleston, where he married a Miss Ann Ester, daughter of Lieut. John Foster, of the Revolutionary army, and became a planter. The son of this marriage, Benjamin F. Perry, spent his youth in the district in which he was born. He attended school in the same vicinity until seventeen years of age. In 1824 he entered the law office of Judge Earle, but finished his law studies in the office of Col. Gregg, of Columbia, and was admitted to the bar in 1827.

During the memorable nullification contest of 1832, Mr. Perry edited a newspaper published in Greenville, opposing the nullification doctrines of Calhoun, with much ability and great persistence. Among other interesting arguments which he was forced to deliver was a bullet in the heart of a nullification editor who had challenged him, and with whom the mistaken principles of chivalry compelled Perry to fight a duel. He was a delegate to the Union Convention which assembled at Columbia in August, 1832. In 1834 he was defeated by a majority of sixty votes only as the Union candidate for Congress from the Anderson, Pickens and Greenville Districts. For the two years following this defeat he devoted himself to the law. In 1836 he was elected to the State Legislature without opposition, and in 1838 was again returned. While holding this office the second time he became prominent with Memminger, lately rebel Secretary of the Treasury, in closing up the connection between the State and the banks which had existed. In 1844 he was elected to the State Senate. He was the only member of that body who voted against the expulsion from the State of Mr. Hoar, the Massachusetts State agent. It is noteworthy that Memminger was the only member of the Lower House who voted against the same resolution.

In 1850, when the disunion feeling again rose high, Mr. Perry established a Union paper at Greenville, and persevered in its publication, though at great personal risk. A speech which he made in the Legislature was widely published throughout the North and South, and was hailed as the first ray of light from benighted South Carolina. Mr. Perry's speech and President Jackson's action had a wonderful effect in killing off secession in South Carolina, and when in 1851 an election was held for a State convention to dissolve the Union, nobody but the Union men voted, and the State did not secede.

The career of Mr. Perry since this period we are not familiar with. He has always maintained his position in opposition to the right of secession. In 1850 he laughed at the idea of South Carolina seceding at that time, and expressed the opinion that he should live to see the State one of the most thorough-going Union States of the Republic. On the adjournment of the Convention without seceding, he was told that one-half of his prophecy was now true. "Yes," replied Mr. Perry, "and the other half will be true. I shall yet live to defend the States Rights doctrines of Virginia, against the consolidating, centralizing principles of South Carolina." On the question of slavery his opinion has changed by the experience of the last ten years. He now believes the institution to have been a burden to the South, and that, as slavery caused the rebellion, it is well that it is among the things that should perish by its failure.—*Livingston's Eminent Americans*.

Twenty Indian tribes have had a meeting at Armstrong Academy, Indian Territory. They have agreed to cease all further hostilities against the United States, and will send a delegation of five from each tribe to Washington to negotiate for a permanent peace.

Gov. Holden, of North Carolina, has appointed a commission to go to Washington and confer on the subject of confiscation.