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BY W. A. LEE AND HUGH WILSON.

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MESSAGE OF GOVERNOR PERRY.

EXECUTIVE DEPARTMENT.
South Carolina, November 7, 1865.
To the Honorable the Senate and House of Representatives.

GENTLEMEN: I had the honor of receiving from the President of the United States, the following telegraphic despatch, on the 28th of October last:

"To B. F. Perry, Provisional Governor: Your last two despatches have been received and the pardons suggested have been ordered."

"I hope that your Legislature will have no hesitation in adopting the amendment to the Constitution of the United States, abolishing slavery. It will set an example, which will, no doubt, be followed by the other States and place South Carolina in a most favorable attitude before the nation. I trust in God that it will be done. The nation and State will then be left free and untrammelled to take that course which sound policy, wisdom and humanity may suggest."

"ANDREW JOHNSON,

"President U. S."

Three days afterwards I received the following telegram from the President, dated

WASHINGTON, October 31, 1865.

"To B. F. Perry, Provisional Governor: There is a deep interest felt as to what course the Legislature will take in regard to the adoption of the amendment to the Constitution of the United States, abolishing slavery, and the assumption of the debt created to aid in the rebellion against the Government of the United States. If the action of the Convention was in good faith, why hesitate in making it a part of the Constitution of the United States? I trust in God that the restoration of the Union will not be defeated, and all that has, so far, been well done, thrown away! I still have faith that all will come out right yet. This opportunity ought to be understood and appreciated by the people of the Southern States. If I know my own heart, and every passion which enters it, to restore the blessings of the Union and tie up and heal every bleeding wound which has been caused by this fratricidal war. Let us be guided by love and wisdom from on high, and union and peace will once more reign throughout the land."

"ANDREW JOHNSON."

To these telegraphic despatches, I replied that the debt of South Carolina was very inconsiderable; that our whole State debt, at this time, was only about \$6,000,000; that this was mostly incurred, anterior to the war, in constructing railroads and building a new State house, with an old debt of long standing; that we had assumed no portion of the Confederate debt and were responsible in no way for it. The expenditures which the State had incurred up to a certain period had all been settled and refunded by the Confederate States.

I stated that South Carolina had abolished slavery in good faith, and never intended or wished to restore it; that the Legislature was then considering a wise, just and humane system of laws for the government and protection of the freedmen, in all their rights of person and property; and that there was no objection to the adoption of the proposed amendment to the Federal Constitution, except an apprehension that Congress might, under the second section of that amendment, claim the right to legislate for the negro after slavery was abolished. I likewise stated, that no official notice had ever been received, by the Legislature, of the proposed amendment to the Constitution of the United States.

In reply to this despatch, I received, yesterday, the following telegram from the Secretary of State, dated

WASHINGTON, November 4, 1865.

"To His Excellency B. F. Perry, Provisional Governor of South Carolina: Your despatch to the President, of November 4, has been received. He is not entirely satisfied with the explanation it contains. He deems necessary the passage of adequate ordinances, declaring that all insurrectionary proceedings in the State unlawful and void *ab initio*.

"Neither the Constitution nor the laws direct official information to the State by amendments to the Constitution submitted by Congress. Notice of the amendment, by Congress, abolishing slavery, was nevertheless sent by the Secretary of State, at the time, to the States which were then in communication with this Government. Formal notice will immediately be given to these States, which were then in insurrection."

"The objection which you mention, to that clause of the Constitutional amendment, is regarded as querulous and unrea-

sonable, because that clause is really restraining in its effects, instead of enlarging the power of Congress.

"The President considers the acceptance of the amendment, by South Carolina, as indispensable to a restoration of her relations with the other States of the Union."

"WM. H. SEWARD."

This formal notice of the proposed amendment to the Constitution of the United States has not yet been received. When it is, I will communicate the same to you. The amendment may be seen in the Acts of the last Congress, and is in these words:

"Neither slavery nor involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall exist within the limits of the United States, or any place subject to their jurisdiction."

"Sec. 2. Congress shall have power to enforce this article by appropriate legislation."—Approved Feb. 1, 1865.

A few days since, I addressed a communication to Mr. Seward, Secretary of State, by mail, in which I repeated and enlarged on the views previously expressed to the President, in reference to the objections which were entertained in South Carolina to the proposed Constitutional amendment. I am happy to find that the Secretary of State does not regard these objections as well founded, but considers them "querulous and unreasonable." It is true, that a plain, honest construction of the language of the amendment would be, that slavery was abolished in the United States, and that Congress should simply enforce it. When this was done, their legislation would be ended. They could not attempt, under the authority given by this amendment, to pass laws for the government of the "freedmen," in their free state. The Attorney-General of the United States and the President have both been understood as concurring in this opinion. It would, therefore, be well, in adopting the proposed amendment, to place on record the construction which had been given to it by the Executive Department of the Federal Government.

It is manifest, from the earnest, eloquent and patriotic terms in which the President has urged the adoption of this amendment, that he regards, as he says, "all that South Carolina has done—and so well done—as thrown away, unless the amendment is accepted by the Legislature." The Secretary of State is still more explicit in his language. He says "the President considers the acceptance of the amendment by South Carolina as indispensable to a restoration of her relations with the other States of the Union." The reason why this exacting is made of the Southern States, after they have abolished slavery, is that they might otherwise, at some future day, change their Constitutions and restore slavery, in defiance of the Federal Government.

You, gentlemen, have, at this time, the destiny of the State in your hands, and I feel assured that you will act calmly and dispassionately, with the view to the peace and happiness and well-being of South Carolina.

I addressed a communication to the Secretary of the Treasury, at Washington, a few days since, urging that, in case the Legislature should assume the payment of that portion of the direct tax for which South Carolina is liable, that the Federal Government should receive her bonds for the same, or suspend the collection of the tax for the present year. I would advise the immediate assumption, by the State, of her portion of the direct tax, which is about \$366,000. This will relieve the people from the immediate payment of it to the Federal Tax Collectors, and enable the State to make some arrangements in reference to it with the Treasury Department or Congress.

In my communication to the Secretary of State, I urged the propriety of withdrawing the colored troops from the interior of the State to the forts or sea-coast, and requested that white troops might, for the present, be retained in Charleston, Georgetown and Beaufort.

I have forwarded the resolutions you sent me the other day, in reference to the school house in Charleston, to Gen. Howard, and asked that they should be restored to the proper authorities. I made the same request in regard to the Military Hall in Charleston.

B. F. PERRY.

Garrett Davis and Brutus Clay, of Kentucky, having sued Generals Palmer and Brisbane for abducting slaves, a counter suit has been brought before the Freedmen's Bureau against Davis and Clay for holding blacks to labor without pay, in violation of the laws of the United States.

We learn from the Tallahassee Sentinel that the business of the Florida Convention is prospering most satisfactorily.

The negroes in Mobile have established a newspaper.

Extracts of Decisions and Rulings of the Commissioner of Internal Revenue.

Manufactures and Products.—Any article known to commerce as an article of traffic, which is produced by hand or machinery, must be regarded as a manufacture, and subject to a tax, unless specially exempted by law.

Tailors, boot and shoe-makers, milliners, dress-makers, and hat, cap and bonnet-makers, who manufacture partly for sale generally, and partly to order, are liable to tax as manufacturers.

A blacksmith is considered as a manufacturer if his work, including repairs, that add ten per cent. to the article repaired, amounts to \$1,000 per annum.

Articles of manufacture well known and generally used, are taxable, though made to order. A piece of old material wrought into an article substantially new, does not exempt it from taxation.

A person who manufactures molasses from sorghum need not be licensed, unless his annual production thereof exceed \$1,000, and the molasses thus produced is not subject to duty.

Stone used by a railroad company in building bridges, &c., when dressed as building stone, is subject to tax.

Flour barrels, broom handles, concentrated lye, blusters and fire bricks are taxable as manufactures.

Every distinct shop used by a railroad company for making or repairing machinery, is regarded as a manufactory.

Sales at Auction.—An auctioneer can have but one place of business under his license at which he may receive consignments of goods, but he may sell at auction at other places.

Auction sales by the Sheriff or other court, are subject to duty.

A judicial or executive officer of a court, or executor or administrator, may make sales at auction, or employ others to do so, without being liable to take out license or pay duty.

Duties on Income.—The Income Tax must be assessed and paid in the District where the person resides. The place where he votes is deemed his residence. Where not a voter, then the place where the tax on his personal property is paid is deemed to be his residence.

Gains or profits realized on sales of property after the Internal Revenue Tax Law was passed, should be estimated, although the property was purchased before.

Actual receipts, as well as unrealized and uncollected debts, must be estimated in return of income.

Old debts formerly considered hopelessly lost and afterwards collected must be returned as income for the year in which collected.

Rent of rooms used to live in are to be deducted from income.

The husband and father must return as income the proceeds of the labor of his wife and children. Only one deduction of \$600 is allowed for their unpled incomes.

Interest on borrowed capital used in business may be deducted from income.

Legatees or distributees are not required to return the amounts received by them as such as income. These amounts are taxed specifically as legacies and distributives shares.

The profits of a manufacturer are not exempt from Income Tax, because he has paid the tax imposed by law on the articles manufactured by him.

Where Assessors have good reasons to believe that persons have not an income of \$600, no return need be required. Fathers should include salaries, &c., received by minor children in returns of income.

The Income Tax is laid upon the net gains after deducting the expenses of a business. Family and personal expenses are not to be deducted.

Marriage fees, gifts by members of a congregation, &c., to their pastor, are taxable as income, provided such gifts, &c., are given in compensation for his services, either according to an understanding to that effect, or to an annual custom.

Losses incurred in one business cannot be set off against gains in another business.

Every member of a firm or company must return his share of profits therein, whether divided or not. Firms as such will not make returns of income.

Returns should be made and taxes assessed upon the basis of the currency in which the taxes are paid.

Coupons on railroad bonds are taxable as income for the year in which they become due.

The entire pay and emoluments of an officer of Government, including all allowances, are taxable as income.

Losses by fire may be deducted from income where they occur in connection with a business from which income is derived.

Postmasters, in paying their salary-tax, may deduct such expenses for office rent, clerk hire, &c., as have been incurred strictly on account of their office.

Licenses.—The license of a lawyer does

not cover the business of claim agent, but a separate license must be taken.

Flour mills are not required to take out license as manufacturers, but they should take out license as dealers where they sell their products.

Mechanics, such as carpenters, masons, painters, &c., who furnish the material used by them, are liable to tax as dealers.

Boarding-houses who do not entertain travelers or transient guests, are not taxable as hotels.

The owners of stallions, jacks, &c., must take out a license for each animal kept to let.

Any person who shall sell as much as three gallons of liquor at one time to one person is required to take out license as a wholesale dealer in liquors.

Parties who advertise themselves as claim agents must take out license as such, whether they actually do such business or not.

The proprietor of a sorghum mill is liable to take a manufacturer's license if the annual production exceed \$1,000.

Goods made in one place and sold at another require two licenses, viz: a manufacturer's and a dealer's.

Any person drawing deeds for pay is liable to pay license as a conveyancer.

No license is required for any person slaughtering cattle, &c., for his own use, and not above the number exempted from tax.

Dentists are not confined to a single place of business in their license, but may practice in different places.

No license is required for taking acknowledgments of deeds.

Raffles are considered lotteries, and are subject to license-tax as well as tax on gross receipts.

A wholesale liquor dealer's license does not authorize any sales at retail.

Stamp Duties.—The jurat (or "sworn to and subscribed, &c." part) of an affidavit taken before a Justice of the Peace, Magistrate, Notary Public, or officer duly authorized to take affidavits, is held to be a certificate, and subject to a stamp duty of five cents, except when taken in suits or legal proceedings.

A renewal of a promissory note subjects it to the same amount of stamp duty as an original note.

Deeds of land made by a Master in Chancery or Sheriff is subject to a stamp duty as conveyances.

The date of execution, and not the date of record, determines the question of liability to stamp duty.

Official bonds of Sheriffs, Constables, &c., are liable to stamp duty.

Certificates of dismission, &c., of church members are not subject to stamp duty.

Deeds of lands sold by a Sheriff are subject to stamp duty.

When the consideration expressed in a deed is nominal, the value of the property conveyed is the measure of stamp duty.

The conveyance of property to heirs by an executor is subject to stamp duty.

A note payable in corn or other produce is subject to stamp duty.

Indorsement of payment on a note or bond does not require a stamp.

The stamp duty paid on letters of administration and bond cover all papers necessary in the settlement of the estate.

The bond of a guardian requires a stamp duty of one dollar. The letters of guardianship require a stamp duty of five cents as a certificate.

The stamping of letters of administration covers all orders, notices, certificates and affidavits used in the settlement of the estate. The bond of the administrator requires an additional stamp of one dollar. So does a guardian bond.

An instrument which is not a conveyance of land, but only a confirmation of a pre-existing title, is not subject to stamp duty.

A conveyance of a life estate is liable to stamp duty according to the amount paid.

A paw deed is subject to stamp duty of five cents as an agreement.

Letters of administration *de bonis non* are liable to stamp duty.

A confession of judgment for over one hundred dollars, unless on a suit where stamp duty has been paid on the original writ, is liable to stamp duty.

A receipt given by a plaintiff or attorney to a Sheriff for money collected on a judgment, if over twenty dollars, is liable to stamp duty; not so with the receipt given by the Sheriff to the defendant, which is part of the legal proceedings, and thus exempt.

Bonds or other official papers issued by public municipal corporations are held to be exempt from stamp duty.

Any instrument requiring a stamp may be stamped by either party to the same, before execution, the party affixing the stamp cancelling the same.

An unstamped receipt is invalid if over twenty dollars, and subjects the person who signs and issues the receipt to a penalty.

Mortgages for property less than one hundred dollars in value, are exempt, but the note upon which the mortgage is given requires a stamp.

Indictments, warrants and other criminal processes are exempt from stamp duty.

In estimating stamp duty on an assignment of a mortgage, a part of which has been paid, the duty is chargeable on the amount of the balance due.

A receipt for labor done, or goods delivered, or any other matter of value, is subject to stamp duty, if the consideration amounts to over twenty dollars.

A deed executed prior to October 1, 1862—if it was delivered prior to that date—needs no stamp, and may be admitted to record, but if delivered since that date, it should be stamped, and cannot legally be recorded unless stamped.

Income in Confederate Money.—Where income of any kind for 1864 was received in Confederate currency, the market value of such currency, estimated in Government currency at the time and place of receipt, should be returned as income.

CAPT. MAURY AND GEN. MAGRUDER.—The following are copies of the decrees of the Emperor Maximilian, assigning to honorable and important positions two distinguished political exiles and officers of the late Confederacy:

Maximilian, Emperor of Mexico: In consideration of his well known capacity, I hereby nominate our Honorary Counsellor of State, M. F. Maury, Imperial Commissioner of Colonization.

The Minister of the Interior is charged with the execution of this decree.

MAXIMILIAN.

For the Emperor: Louis Robles Pezuela, Minister of the Interior.

Mexico, September 27, 1865.

Maximilian, Emperor of Mexico: Desiring to forward the object of immigration to Mexico, a Land Office of Colonization shall be established in this capital, and J. B. Magruder is hereby appointed its chief. The following sums are appropriated for the expenses of this office: For salary of J. B. Magruder, annually, \$3,000; for office furniture, annually, 150; for rent of office, monthly, \$100; for office expenses, annually, \$500; for pay of messenger, annually, \$300.

Sr. Magruder will report to us the number of engineers and surveyors which will be necessary to carry into effect the objects of his appointment, and also the amount which he recommends to be appropriated for his salary.

The Minister of the Interior is charged with the execution of this order.

MAXIMILIAN.

To the Minister of the Interior.

For the Emperor:

Louis Robles Pezuela, Minister Interior.

Chepultepec, Sept. 27, 1865.

APPOINTMENTS.—At a meeting of the South Carolina Conference of the Methodist Episcopal Church South, at Charlotte, North Carolina, on Wednesday, the first of November inst., the following appointments were made:

Cokesbury District—S. H. Brown, P. E.

Cokesbury Circuit—W. P. Moulton, J. B. Jones, [nom.]

Abbeville—T. G. Herbert, C. Thomson, J. E. Penny, [nom.]

Ninety-Six—A. L. Smith.

Upper Saluda River Mission—W. H. Lawton.

Mapleton—T. S. Daniel, J. Attaway, [nom.]

Edgefield—J. A. Clark.

Butler—P. L. Herman.

Newberry—J. W. Humbert.

Laurens—W. A. McSwain, J. R. Little, A. W. Moore.

Reedy River—F. Auld.

Pickens—J. H. C. McKinney.

Anderson—G. F. Round.

Anderson Circuit—W. A. Hodges.

Pendleton—T. H. Edwards.

Mt. Zion—J. M. Carlisle.

Cokesbury School—To be supplied.

VERDICT OF THE MILITARY COMMISSION.—We learn that the verdict in the case of Messrs. Hight, Oughty and Watkins, tried before the military commission in this city for the killing of Captain Hensley, is that Mr. Frank Hight has been sentenced to fifteen years imprisonment, and Messrs. Oughty and Watkins have been acquitted. *Augusta Transcript.*

REPAIRS.—Many of our readers will be pleased to learn that the work of repairing the railroad between Branchville and Augusta is steadily and speedily progressing, and that we may hope for its final completion at an early day. We are informed that the track has been re-graded beyond Branchville; that the bridge over the Edisto will soon be reconstructed; and that there is enough iron on hand to finish the whole work.

ELECTION FOR MEMBERS OF CONGRESS.

Be it Resolved, by the Senate and House of Representatives, now met and sitting in General Assembly, That an election of four Members of the House of Representatives, in the Congress of the United States, for this State, shall be held on the same day and at the same place as the election for members of the General Assembly; and the person having the greatest number of votes in any Congressional District, shall be the Representative of that District in the Congress of the United States.

2. That the said Managers of Elections throughout the State shall give public notice of such elections, and on the day indicated shall open separate polls, at their respective precincts, for each of said elections, and shall conduct the same in all respects in accordance with the laws and usages of this State.

3. That immediately after closing the polls, the Managers shall count the votes polled, and after making returns thereof, showing the number of votes polled for each person, shall certify the same under their hands, and appoint one of their number to carry such returns, with a list of the voters, and the ballots by them taken, and report the same to the general meeting of the Managers of the District; which general meeting shall be held at the Court House of the District on the day following the election, except that the Managers for the Election Districts of Berkeley and Beaufort shall hold their general meeting at the city of Charleston and the village of Gillisonville respectively, on the second day following the election.

4. That the Managers, when so assembled in general meeting, shall keep an account, in writing, of the number of votes which each person so voted for shall have, and shall also transmit to his Excellency the Provisional Governor, with the ballots, a duplicate of the said account.

5. That the said Managers shall, immediately after said meeting, transmit the ballots by them respectively to him, to Columbia, safely and securely enclosed in paper, sealed and appropriately endorsed, by a messenger, to be by them appointed for that purpose, who shall be by them sworn to deliver, and who shall deliver the same, with the seals unbroken, to the Secretary of State at Columbia, who shall deliver them to his Excellency the Provisional Governor.

6. That his Excellency the Provisional Governor is requested to cause the said returns to be publicly opened, examined and counted in his presence at Columbia, by three or more Commissioners, to be by him, and under his hand and seal, appointed for that purpose, and to ascertain the number of votes given at the said election for any person, and what four persons shall have respectively the greatest number of votes in the several Congressional Districts, and to deposit the original poll of each of said Districts in the office of the Secretary of State; and after having ascertained that four persons are elected, as before directed, he is requested to give notice, by proclamation that these persons have been duly elected Members of the House of Representatives in the Congress of the United States.

7. That the messengers herein provided shall be entitled to receive out of the Treasury of the State a compensation equal to five dollars per diem, and twenty cents per mile going to and returning from Columbia; and the number of days and miles to be ascertained by the Secretary of State, who shall certify pay-bills therefor.

8. That the Clerks of the Senate and of the House of Representatives shall order one thousand copies of these resolutions to be immediately printed, and shall forthwith distribute the same to the Managers of Elections throughout this State.

IN THE HOUSE OF REPRESENTATIVES, October 27, 1865.

Resolved, That the House do agree to the resolutions.

Ordered, That they be sent to the Senate for concurrence.

By order: JOHN T. SLOAN, C. H. R. IN THE SENATE, October 31, 1865.

Resolved, That the Senate do concur in the resolutions.

Ordered, That they be returned to the House of Representatives.

By order: WM. E. MARTIN, C. S.

Managers of Elections for Abbeville District will read the above carefully and hold the election in strict accordance with these instructions.

J. A. McCORD, Chairman Board Managers, Nov. 10, 1865, 30, 21

WHAT THE SOUTHERN STATES HAVE TO DO.—The Herald says that the Southern States are required to comply with the following conditions if they wish to be represented in the next Congress, as they embrace the President's plan of reconstruction:

First—The recognition, in the new State constitution, of the abolition of slavery.

Second—The declaration that the State ordinance of secession, and all the acts, debts and obligations of the State under the rebellion, are not repealed but null and void.

Third—The declaration that the obligations of the national debt must be shared by the State, in common with all the other States.

Fourth—The ratification by the initial State Legislature of the amendment of the Federal Constitution abolishing and forever prohibiting slavery within the limits and jurisdiction of the United States.

Fifth—The concession of the right of citizens in the courts, &c., to the emancipated blacks.