

St. Mary's Gazette.

DEVOTED TO LITERATURE, NEWS AGRICULTURE AND GENERAL INTELLIGENCE.

VOL. I.

LEONARD TOWN, MD., THURSDAY MORNING, OCTOBER 15, 1863

NO. 3

SAINT MARY'S GAZETTE

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WALTER THOMPSON.

TERMS OF SUBSCRIPTION.—\$2.00 per annum, to be paid within six months. No subscription will be received for a shorter period than six months, and no paper be discontinued until all arrearages are paid, except at the option of the publisher.

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TREASURY DEPARTMENT.

COMPTROLLER'S OFFICE,
ANNAPOLIS,
SEPTEMBER 25TH, 1863.

The subjoined list of Officers standing indebted to the State of Maryland, is published in compliance with the requirements of section 1, article 67, of the Code of public General Laws designed to carry into effect the 35th section of the 3d article of the Constitution of Maryland, which relates to the eligibility of persons to the offices therein named.

The sum stated as due by each person, is such as the books of this Department indicate, including interest thereon, computed to August 25th, 1863.

OFFICERS.

NAME	WHAT ACCOUNT.	AMOUNT.
Benja. P. Pindle	Late Sheriff	\$ 892.44
Benja. P. Pindle	Collector	7,312.60
Francis N. Daley	do	270.00
William Glover	do	30.00
William H. Downs	do	889.00
R. R. Goodwin	do	110.52
Robt. Welsh, of (Den.)	Late Sheriff	615.61
William Bryan	Sheriff	221.50

ALLEGANY.

Thomas Dowden	Late Sheriff	670.10
Michael T. Porter	do	4.20
John M. Carleton	Collector	1,970.00
John M. Carleton	Collector	22,154.00
Alveta Lawliffe	Late Sheriff	1,056.91
John Bartman	do	259.92
Perry Shultz	do	694.14
Walt. J. Evans	Collector	843.25
James Twigg	do	1,427.87
Wm. Ridgely, (of Ill.)	do	798.00
Lloyd B. Smith	do	7,666.29
John Colgan	do	228.77
Henry B. Shaffer	do	630.75

BALTIMORE COUNTY.

Standish Barry	Late Sheriff	5,926.72
H. S. Sanderson	do	1,192.20
S. P. Seaman	do	325.00
William Pole	do	380.94
Francis J. Wheeler	do	132.63
John J. Guss	Late Auctioneer	551.25
A. P. Ames	Late Collector	10.00
Geo. H. Whitmore	do	84.48
Thomas & Wrenland	do	46.39
William Foster	do	85.48
James H. Onion	do	261.84
Jesse Fowler	do	59.67

BALTIMORE CITY.

Baltimore city,	For taxes from 1848 to 1861, inclusive	223,919.07
Augustus M. Price,	Taxes for 1862	55,606.72
Thomas Cramer	Late Sheriff	736.50
Lahbert S. Norwood,	Late Clerk C. C. Pica,	12,589.22
Wm. J. Hamill	do	2,391.77
Nathaniel Hickman	Late Reg'r Wills	11,550.07
William Beecher	Late Ins. Tobacco	7,824.10
John H. Naff	Late Auctioneer	767.97
Edward Soper	do	71.86
Harrison Daves	do	258.63
J. In. Coulson	do	23.22
Levin Sutton	Late Not'y Public	7,027.47
J. In. M. Walker	do	6,764.39
Richard France	Late Lot'y Court	16,116.00

CALVERT.

H. L. Harrison	Late Sheriff	704.71
John Hutchins	do	65.89
R. E. Ireland	do	170.10
F. Stephens	do	16.00
J. Y. Bowen	do	1,638.28
G. W. Dowell	do	46.96
H. T. Turner	do	25.45
John J. Ogden	do	26.45
Thos. T. Hutchins	do	509.75
Zachariah Bowen	Sheriff	182.22
A. R. Sellers	Late Clerk Court	612.75
John W. Wilburn	Collector	1,304.22
Eliud Simmons	do	155.02
Calvin W. Simmons	do	821.10
George W. Swan	do	824.32
Heur. F. Gilson	do	31.00
William Binghamly	do	2,208.15

CARROLL.

Iewis Tumbo	Late Sheriff	689.67
William S. Brown	do	170.10
J. M. Yingling	do	186.59
William Frankson	do	430.84
Jennyugh Babyon	do	18.37
Benjamin Yingling	Collector	2,778.48
Stephen R. Gore	do	1,084.24
Stephen Oursler	do	361.29
Henry Shies	do	57.08
Zachariah Elarugh	do	271.19
P. H. Myers	do	737.25
Fre. S. Shipley	do	242.82
Lucretia W. Cuda	do	62.57
Levi Vanktine	do	82.19

CAROLINE.

John Jump	Late Sheriff	888.34
William Dehlay	do	361.65

Edward L. Young	do	291.11
James H. Barwick	do	237.00
James H. Barwick	Collector	2,214.00
Francis A. Sisk	Late Sheriff	73.89
T. S. Sausbury	do	333.86
J. W. Sausbury	Sheriff	21.47
Thomas F. Gray	Late Clerk Court	2,027.00
William G. Nicholson	do	105.29
Late Reg'r Wills	Collector	105.29
Robert Pippin	do	440.28
Edward Dabson	do	183.26
Joseph Chason	do	28.28
Henry Davis	do	28.28
Poulson F. Hubbard	do	78.89
William W. Davis	do	18.58
E. H. Chaffinch	do	21.30
Thomas C. Wyatt	do	989.40

CHARLES.

Edward R. Wheeler	Late Sheriff	860.70
James B. Lawson	do	122.81
J. R. Robertson	do	229.18
Arthur Smoot	do	207.60
James R. Hunt	do	117.14
George W. Smith	do	27.10
Peter W. Wheeler	do	1,154.78
George A. Hunt	Sheriff	387.58
R. H. Mitchell	do	77.17
Late Clerk Court	do	2,911.50
Joseph H. Cooksey	do	162.48
J. M. Burch	Collector	1,514.32
Allison Roberts	do	2,577.75
Wm. J. Richardson	do	2,353.83
H. E. Willett	do	843.00
John L. Shakerford	do	843.00

PRINCE GEORGE'S.

George Seunnes	Late Sheriff	002.14
E. W. Bell	do	748.48
Thomas Bruce	do	12,353.33
Thomas Baldwin	do	13,916.63
E. S. Baldwin	do	1,333.73
John R. Baden	do	6,885.85
John T. Chew	do	32.55
Thomas H. Osborn	do	441.66
J. W. Webster	do	1,141.50
Daniel R. Dyer	do	43.20
Peter G. Grimes	Sheriff	2,026.89
Robert Wright	Collector	3,083.65
Henry Tolson	do	98.14
William A. Quinn	do	2,915.28
Wm. Lykes of T.	do	3,741.42
Horatio Beall	do	548.46
John R. Walker	do	3,666.50
R. T. Robinson	do	1,569.08
Mason E. McKnew	do	2,835.95
James R. Davis	do	1,901.75
Judson F. Richardson	do	5,255.52
Nathan Masters	do	22.36
J. J. Jarboe	do	4,113.96
J. T. Hoxton	do	2,407.84
David Barry	do	5,854.41
Charles Ridgely, Jr.	do	1,109.79
Joshua S. Naylor	do	243.92

QUEEN ANNE'S.

James T. Perkins	Late Sheriff	147.97
James E. Dillen	do	688.17
Edward Sadler	do	1,176.38
G. T. Burgess	do	101.93
Samuel L. Duhamel	Collector	101.48
S. S. F. Rochester	do	113.47
C. W. Gladding	do	820.31
C. F. Hollingsworth	do	74.39
Clifton Wright	do	554.28
G. W. Tarman	do	2,013.55
Joseph B. Sparks	do	2,542.46
James Benton	do	1,402.49
G. W. Fallowfield	do	41.78

SOMERSET.

Revell Hayman	Sheriff	116.80
Revell Hayman	Collector	3,004.35
J. W. Phillips	do	7,056.37

ST. MARY'S.

J. Greenwell	Late Sheriff	278.80
J. B. Haydon	do	57.33
James T. Maddox	do	2.72
Wm. T. Maddox	Late Clerk Co. Ct.	871.42
P. G. Love	Collector	4,303.29
E. T. Abell	do	3,003.03
J. In. B. Flower	do	2,232.38
Benjamin McGill	do	530.37
W. A. Padgett	do	129.90
Alexander Millburn	do	20,290.62
H. M. Langley	do	473.86
J. D. Edwards	do	443.99
George B. Dent	do	1,251.80
John F. Dent	do	346.23
C. S. Thompson	do	473.68
James F. Abell	do	84.41
John Harrison	do	70.14
John H. Tucker	do	123.63

TALBOT.

W. W. Lowe	Late Sheriff	169.02
Chas. S. Clarke	do	419.18
Oliver P. Sparks	do	45.78
Samuel Sparklin	do	329.12
John D. Nabb	Collector	3,168.23
John V. Lowe	do	14.44

WASHINGTON.

Thomas Keller	Late Sheriff	1,097.15
Orth H. Williams	Late Clerk Co. Ct.	512.15
David Oswald	Collector	291.33
B. A. Geringer	do	285.99

WORCESTER.

M. N. Lindsay	Late Sheriff	319.04
John Bishop	do	244.93
George E. Bowen	Collector	4,092.77

ALL REMITTANCES OR PAYMENTS OF MONEY

due to the State must be made directly to the treasurer, as the law requires. Persons indebted to the State on any account, must, in future, observe this requirement of law.

S. S. MAFFET,
Comptroller.

Oct 8th, 1863—5t.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of Benjamin McKay, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under our hands this 1st day of October, 1863.

SARAH JANE MCKAY,
WM. C. BEAN,
Administrators.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of William I. Langley, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under my hand this 1st day of October, 1863.

A. C. TENNISON,
Administrator.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of John Wakeman, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under my hand this 1st day of October, 1863.

E. B. BEAKSTONE,
Administrator.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of James W. Millmore, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under my hand this 1st day of October, 1863.

F. HARRISON,
Executor.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of A. O. Burch, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under my hand this 1st day of October, 1863.

JANE C. BURROUGHS,
M. H. BERRIMAN,
Administrators.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of S. G. M. Burroughs, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under our hands this 1st day of October, 1863.

ROSETTA E. BURROUGHS,
JOHN BOHANNAN,
Administrators.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of Jesse C. Burroughs, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under our hands this 1st day of October, 1863.

SUSANNA C. BURROUGHS,
Administrators.

Oct. 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of C. G. Norris, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under our hands this 1st day of October, 1863.

JAMES U. NORRIS,
C. J. NORRIS,
Administrators, W. A.

October 1st, 1863—4w.

NOTICE TO CREDITORS.

NOTICE is hereby given that the subscribers have obtained from the Orphans' Court of St. Mary's county, in Maryland, letters of administration on the personal estate of Herkimb Dent, late of said county, deceased. All persons having claims against the said deceased are hereby warned to exhibit the same with the proper vouchers thereof, to the subscribers on or before the 4th day of April 1864, otherwise they may be excluded by law from all benefit of the said estate. Given under our hands this 1st day of October, 1863.

CHARLES DENT,
GEORGE B. DENT,
Administrators.

October 1st, 1863—4w.

THE INCOME TAX.

Important Decision by the Commissioner of Internal Revenue.

The Commissioner of Internal Revenue has just made the following important decision, covering the whole ground of the income tax.

The income tax must be assessed and paid in the district in which the assessed person resides. The place where a person votes, or is entitled to vote, is deemed his residence. When not a voter, the place where the tax on personal property is paid is held to be the place of residence.

In cases of limited partnerships, formed with the condition that no dividend or division of profits shall be made until the expiration of the partnership, each member of such firm will be required to return his share of profits arising from such business for the year 1862, as had they so desired, a division of the profits could have been made.

Gains or profits realized from the sale of property during the year 1862, which property was purchased before the excise law went into effect, should be returned as income for the year 1862.

Executors or administrators of estates of persons who died in the year 1862 should make a return of the income thereof.

A merchant's return of income should cover the business of the year 1862, excluding the previous year's. Uncollected accounts must be estimated.

Physicians and lawyers should include the actual receipts for services rendered in 1862, together with an estimate of the unrealized or contingent income due to that year.

Dividends and interests payable in 1862, should be returned as income for that year, no matter when declared.

Dividends derived from gas stock are taxable as income.

Income derived from coal mines must be returned, although the tax has been previously paid on coal produced. No deduction can be made because of diminished value, actual or supposed, of a coal vein or bed, by process of mining. The rent derived from coal mines is income.

Premiums paid for life insurance are not allowed as a deduction in the statement of income.

Pensions received from the United States Government must be returned with other income subject to taxation.

Old debts, formerly considered hopelessly lost, but paid within the time covered by the return of income, should be included in this statement. Debts considered lost on the 31st December, 1862, and due to the business of the year 1862, and due to the business of the year 1862, may be deducted from the profits of business. If subsequently paid, they must be included in the return for the year in which they are paid.

To give full effect to the proviso to the ninety-first section of the act of July 1, 1862, respecting the tax on that portion of income derived from United States securities, it is directed that when income is derived partly from these and partly from other sources, the \$500 and other allowances made by law shall be deducted, as far as possible, from that portion of income derived from other sources, and subject to the three per cent tax.

No deduction can be allowed from the taxable income of a merchant for compensation paid for the services of a minor son.

A farmer, when making returns of the total amount of his "farm produce," shall be allowed to deduct therefrom the subsistence of horses, oxen and cattle used exclusively in carrying on said farm. The term "farm produce" is construed to include all productions of a farm, of whatever nature or kind soever. The account of stock sold by a farmer since December 31st, 1862, should not be included in the present assessment, but the profit realized thereby must be included in his next year's return. Where he has included in his return the produce raised by him and fed in whole or part to stock subsequently sold, he must account for the gain realized by feeding and selling said stock. Where he has not included the produce so fed, he must return, as profits, the difference between the value of said stock on the 31st December, 1861, and the amount realized for them. Fertilizers purchased by farmers to maintain their land in its present productive condition will be considered as "repairs" in estimating income.

Interest should be considered as income only when paid, unless it is collectable and remains unpaid by the consent or agreement of the creditor.

Losses incurred in the prosecution of business are a fair offset to gains derived from business, but from those portions of income derived from fixed investments, such as bonds, mortgages, rents, &c.

Property used in business, and furnishing profits when destroyed by fire, may be restored at the expense of those profits, to the condition when destroyed. If insured, the difference between the insurance received and the amount expended in the restoration will be allowed. The increased value given to a new building by permanent improvements will be charged to capital, not income.

Contingent funds of manufacturing cor-

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Oct. 1st, 1863—4w.

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