

# THE DAILY PHOENIX.

DAILY PAPER \$10 A YEAR.

"LET OUR JUST CENSURE ATTEND THE TRUE EVENT."

TRI-WEEKLY \$7 A YEAR.

BY J. A. SELBY.

COLUMBIA, S. C., TUESDAY MORNING, AUGUST 1, 1865.

VOL. I.—NO. 105.

## THE PHOENIX

IS PUBLISHED  
DAILY AND TRI-WEEKLY.

### WEEKLY GLEANER

EVERY WEDNESDAY.  
BY JULIAN A. SELBY.

#### TERMS—IN ADVANCE.

Subscription, Daily Paper, six months, \$5 00  
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Weekly, " " " " " " " " 2 00  
Single copies of the Daily and Tri-Weekly, 10 cents; of the Weekly, 15 cents.

Advertisements, Inserted in either the Daily or Tri-Weekly at \$1 per square for the first insertion, and 75 cents for each subsequent insertion. In the Weekly, \$1 a square.  
Special notices 15 cents a line.

#### The Tax Law.

The United States Tax Bill is a subject of much interest to us all, and one upon which most of our citizens have had very little chance of informing themselves; hence we publish some of its most important provisions, that people may know what they will have to pay, that they may not hereafter be annoyed by unnecessary apprehension.

There shall be paid annually upon the annual gains, profits and income of every person residing in the United States, whether derived from any kind of property, rents, interests, dividends or salaries, or from any profession, trade, employment or vocation, carried on in the United States or elsewhere, or from any source whatever, a duty of five per centum on the excess over six hundred dollars, and not exceeding five thousand dollars, and a duty of ten per centum on the excess over five thousand dollars. And the duty herein provided for shall be assessed, collected and paid upon the gains, profits and income for the year ending the 31st of December, next preceding the time for levying, collecting and paying said duty.

This is the most important clause of the law; the one of general application for the execution of which it is provided, "That it shall be the duty of all persons of lawful age to make and render a list, in such manner as may be prescribed by the Commissioner of Internal Revenue, of the amount of their income, gains or profits as aforesaid," under oath.

No farmer, manufacturer, mechanic or any other person will pay any tax at all on his income, unless it amounts to six hundred dollars, after deducting the necessary expenses for carrying on his business. In addition to this, he is allowed to deduct his house rent and all taxes he pays to the General Government, to the State, county and town from his necessary expenses, and he pays no income tax at all, unless his income amounts to more than six hundred dollars, after these deductions are made.

In the event that a man is unable to pay his taxes, and his property has to be taken by the Government agents and sold for that purpose, the law reserves to him the following articles: "The tools or implements of his trade or profession, one cow, arms and provisions, household furniture kept for use, school books and apparel necessary for a family."

In addition to this, there are many specified taxes, only a few of which are of general interest enough to our citizens to be noticed in a short article like this.

Merchants who sell over twenty-five thousand dollars pay fifty dollars tax; those who sell over one thousand and under twenty-five, pay ten dollars tax, and those selling under one thousand are not taxed.

The tax on liquors may be summed up as follows: Distillers making over three hundred barrels pay a license of fifty dollars; making less than three hundred, pay twenty-five dollars; those making less than one hundred and fifty barrels of apple or peach brandy, pay twelve dollars and fifty cents. In addition to this, a tax of two dollars has to be paid on every gallon of whiskey, and a tax of one dollar and fifty cents on every gallon of brandy, and every retailer of liquors must pay twenty-five dollars tax.

Lawyers, physicians and dentists pay ten dollars tax each. Auctioneers from ten to twenty, according to sales, and one-fourth of one per cent. on amount of sales. Cotton pays two cents a pound; manufactured tobacco forty cents a pound; snuff forty cents a pound, and cigars ten dollars per thousand. Carriages and gold watches from one to two dollars each, according to value; pianos pay, from two to four dollars, according to quality.

All railroads and stage routes pay a tax of two and a half per cent. on the gross amount of their receipts, and ferries pay three per cent. All manufacturers of cotton or wool pay a license of ten dollars and a tax of five per cent. on the value of goods they make.

The tax of forty cents a pound laid on manufactured tobacco was intended to be paid by the manufacturer, but there is no officer authorized to collect it. Hence it can only be paid by those who ship tobacco to other States. The same may be said of the tax of two cents a pound on cotton.

The foregoing is the present United States revenue law—as it now exists; in it there is no tax on lands at all, but in the place thereof a tax on the income of all farmers who clear more than five hundred dollars a year.

There is, however, a back tax on lands to be collected for one year only, as the law was repealed after one year. This tax is eighty cents on every hundred dollars worth of land valued by the tax books of 1860.

[Richmond Standard.]

A PARIS ANECDOTE.—M. Legouve, of the French Academy, tells this story of his body servant in Paris. Some years ago he let it be known to his baker and butcher and grocer that he wanted a body servant. He received fifty applications a day; none of them suited. One morning while he was hard at work in his study, it was about 5 o'clock a. m., in winter, somebody knocked at the door. He opened it. "I am told you wish a confidential servant, sir." "Yes, and you think you are the man I want; you have first-rate recommendations, and lived, I dare say, ten years in your last place." "No, sir, I am just out of jail." You may imagine the astonishment of M. Legouve. "Just out of jail!" "Yes, sir, I loved a woman who required money; she pressed me every day to give her more money. I gave her all I earned honestly—twice not enough—I thieved to gratify her covetousness. I was arrested, tried, convicted and sent to the penitentiary for three years, which expired last Saturday." "Do you think that a recommendation to a place of confidential servant?" "Yes, sir. A man who has lost his character by an hour of folly will be on his guard against temptation, and will strive to regain his reputation. Besides, I know I am at heart an honest man." There was in the fellow's tone such an honest accent, M. Legouve took him at once, and has never since repented it. The released convict has now the keys of the house, pays all the bills, and does all the marketing. M. Legouve says his household expenses are 33 1/2 per cent. less than they were before.

LATEST EUROPEAN NEWS.—The reported seizure of the pirate Rappahannock, at Southampton is, false. The vessel is safely in dock in Liverpool.

Further correspondence between the French and British Governments on the cessation of the American war is published. Earl Russell says the opinion of the British Government is that ships belonging to the Confederate Government and not lawfully transferrable to their owners, before the total cessation of hostilities, may be claimed as public property by the Federal Government if found in any British territory, and any counter claim must be decided in ordinary course of law by civil tribunals.

In a despatch to the British Minister at Washington, Earl Russell says that an enemy's commissioned ships of war, cannot, during the continuance of war, be relieved from risk of capture and condemnation by any sale or transfer to neutrals.

The *Index*, the rebel organ in London, has suspended publication.

The sale of naval vessels at New York, recently netted the Government \$100,000 more than the vessels were appraised at. Another large sale will be made at Philadelphia during the first week in August. The aggregate amount received from sales of vessels to date is about \$1,250,000.

The receipts of custom, receipts from the sale of public lands, and the internal revenue for the fiscal year ending June 30, will amount in round numbers as follows: \$76,000,000; from sales of lands, \$840,000; internal revenue, \$206,000,000.

The carrying of canes and sword-canes in the city of Charleston is considered a military offence, and persons will be arrested for the same. Aged or infirm persons will not be molested for carrying canes not loaded or containing swords.

Physicians report cholera morbus prevailing in New York to an unusual degree in some quarters, indeed, as a regular epidemic, and in a form, at times, quite as malignant as Asiatic cholera itself.

The estimated receipts from the sale of Government property, rendered of no further use by the termination of the war—horses, mules, wagons, &c.—for the next two or three months, will amount to \$100,000,000.

Isaac Cohen, Esq., an old merchant of Charleston, and long a Director in the South-western Railroad Bank, died at Cheraw, S. C., last Friday, after a short but severe illness.

The sale of seven-thirties has been so unprecedented that the whole of the last series of \$600,000,000 has been disposed of, except about \$30,000,000. A new series is soon expected.

Judah P. Benjamin, late Secretary of State of the Confederacy, has reached Paris. Ex-Quartermaster-General Myers is also in that city.

It has been suggested that the site of Barnum's Museum would make a capital terminus for the various horse railroads.

Mrs. Gen. John Morgan arrived at Murfreesboro a day or two since from the South. A younger brother of the General accompanied her.

Of the 669 deaths in the city of New York, last week, 240 were from bowel complaints.

It is reported that Charles O'Connor, of New York, has been retained as main counsel for Jeff. Davis.

The New Orleans *Picayune*, of the 25th ult., speaks very encouragingly of crops in Louisiana.

The old Virginia Banks are now in process of liquidation. It is thought note-holders will not realize over 20 cents on the dollar.

The Secretary of the Treasury is to recommend to Congress the finding of the public debt.

The wheat crop of Louisiana is very large. The sugar crop is less than last year.

A mill in Lee, Massachusetts, makes three miles of paper collars daily.

Captain Wirz, lately in command of the Andersonville prison, has been imprisoned in the Old Capital Prison.

THE following gentlemen are respectfully suggested as candidates for the Convention to be held in September next:

WADE HAMPTON,  
A. R. TAYLOR,  
W. A. HARRIS,  
J. G. GIBBES.

July 31 \*

#### Strayed or Stolen.

FROM my premises, on Sunday morning, a medium size black mare MULE, some saddle marks on her back, shod in front. A suitable reward will be given for her return to me.  
July 31 2 JOHN GREEN.

#### Brass Foundry.

THE subscriber, thankful for past patronage, would inform his friends and the public that he is still prepared to furnish all kinds of BRASS CASTING in a workmanlike manner and with despatch.

ROBERT McDUGAL.

July 31 m Gradsden, near Washington st.

#### J. N. ROBSON

HAS RESUMED THE

#### Commission Business

AT HIS OLD STAND,

62 EAST BAY, CHARLESTON, S. C.

Particular attention given to the sale of Cotton, Flour, Corn, etc., and from his long experience, he feels confident of giving general satisfaction.

#### Columbia Gas Light Company.

##### MEETING OF STOCKHOLDERS.

In pursuance of the action of the Board of Directors, a meeting of the Stockholders of COLUMBIA GAS LIGHT COMPANY will take place on MONDAY, August 7th, at the auction room of Jacob Levin, corner of Assembly and Plain streets, at 10 o'clock. S. OLIN-TALLEY, President.  
JACOB LEVIN, Secretary. July 31 4

#### The Broad River BOAT COMPANY

HAVING secured two fine DRY BOATS, and two crews of the most experienced Boatmen on the river, offers its services to the public for transporting FREIGHT between Columbia and Alston. The following rates have been adopted:

|                              |       |
|------------------------------|-------|
| Bacon, per 100 lbs.          | \$ 75 |
| Corn, per bushel.            | 38    |
| Cotton, per bale.            | 3 00  |
| Fodder.                      | 2 50  |
| Flour, per barrel.           | 2 00  |
| " " bag.                     | 1 00  |
| Other articles, per 100 lbs. | 1 00  |
| Passengers.                  | 2 00  |

The Boats will leave Columbia at 6 a. m., every Monday and Friday, and will leave Alston at 6 a. m., every Wednesday and Sunday. Apply to B. B. SIDONS,

Agent, Columbia.

W. D. WALTER,

Agent, Newberry C. H.

J. W. CALL,

Agent, in charge of Boats.

#### THADDEUS STREET.

#### COMMISSION MERCHANT,

74 EAST BAY, CHARLESTON, S. C.

Will give attention to the forwarding of COTTON to New York and Europe, and will receive and forward goods from abroad consigned to parties in the interior of this State. Advances made on produce consigned to Arthur Leary, Esq., New York. A full stock of GROCERIES always on hand and for sale at the lowest market rates. Pay Brothers' SUPERIOR FAMILY SOAP, in quarter, half and whole boxes, can be shipped in any quantity at factory prices.  
July 31 13

#### LARGE AND RECENT ARRIVALS

#### LADIES' AND GENTS' SHOES.

The subscriber offers to the public a large and handsome assortment of the latest styles and qualities, at prices ranging from one dollar and fifty cents per pair upwards. He is determined to dispose of this stock to the satisfaction of all who may favor him with a call. The citizens of Columbia and surrounding country are respectfully solicited to call and examine before purchasing elsewhere. Store in rear of the large College Chapel, Columbia.  
B. VAN PELT,  
July 31 4  
Sutler 25th Ohio.

To Printers and Publishers.

#### H. L. Pelouze & Co.,

LAW BUILDING, RICHMOND, VA.

MANUFACTURERS of and dealers in every description of PRINTING MATERIAL, from a No. 2 Card to an Eight Cylinder Steam Press; various colors, Envelopes, Inks, Vanishes, Oils, &c., &c., and in fact everything pertaining to a first class Book, Job and Newspaper Office. For further particulars apply to

#### F. H. Lafon,

Who can be found at Mrs. J. S. Rawls' boarding house, corner Camden and Marion sts.

He is also the authorized Agent to contract for Advertisements and Subscriptions to the RICHMOND DAILY TIMES, having the largest daily circulation of any newspaper in the South, now nearly 16,000 copies. Merchants and others will consult their interest by giving me a call.  
July 31 3

#### THE ORANGEBURG AND COLUMBIA

#### STAGE LINE

SENDS A CARRIAGE OR SPRING WAGON to Orangeburg at 3 P. M. Tuesdays, Thursdays and Saturdays, making connection with Charleston trains the following morning.

On arrival of train on Monday, Wednesday and Friday, a vehicle starts for Columbia. For passage apply to J. H. Fowles or E. Olin, at the store of R. M. STOKES, Plain street.  
June 29 3

#### NEW GOODS.

THE subscriber is now opening for sale, at the corner of Bull and Camden streets, formerly the Upper Ration House, the following articles:

Crushed, R. C. and Brown SUGARS, choice RIO COFFEE, Sperm and Adamantine CANDLES, Soda, Butter, Pie Nic, Wine and Pilot-BISCUIT.

#### FISH.

SARDINES, MACKEREL,

SCALED and No. 1 HERRINGS, Family and Toilet SOAPS, Extra Hyson TEA,

Straw Wrapping PAPER,

Nests-Wooden BOWLS and BOXES,

Buckets, Brooms and Baskets,

Shoe Brushes and Blacking,

Chocolate, Soda and Fig Blue,

Search, sweet Oil, Smoked Beef,

Shoes, Goat Skins, Assorted Tacks,

Tobacco, Corn, Lard, Yarn,

Halls, Tarn, empty Grain Sacks, &c.  
July 29 3 RICHARD CALDWELL.

## INSURANCE.

GERMANIA, NIAGARA, HANOVER, REPUBLIC.

### THE UNDERWRITERS' POLICY OF INSURANCE

IS ISSUED BY

H. E. NICHOLS, Agent,

COLUMBIA, S. C.

ONE policy of Insurance, issued by four companies, which is made to meet the necessities of the business community, by securing, with despatch, large lines of Insurance with reliable Companies, upon uniform, plain and simple conditions, thereby obviating the necessity of applying to various separate Offices for Insurance to the amount they are severally able to accept; and of holding numerous separate Policies, the conditions and written portions of which rarely agree, rendering it difficult for the assured to become familiar with and harmonize their various conflicting conditions.

By the conditions of the Underwriters' Policy but one set of papers is required to prove a loss to the several Companies insuring under it, thereby making the adjustment simple and expeditious.

The cash assets of each Company issuing the Underwriters' Policy of Insurance exceed half a million of dollars, making a security in the aggregate of three million dollars.

ALSO.

Agent for the Hartford, Etua, Home, Phoenix, International, Metropolitan, Continental, Merchants, Croton, New England, City, Washington, North American and other first class fire insurance companies, and will in a few days, resume the Life Insurance Branch for several of the largest life insurance companies in the United States.

ALSO.

Agent for the New York Accidental Insurance Company, insuring Travelers, Railroad Conductors, Expressmen, Mechanics and others, against all accidents. The amount premium being so small and the benefit so great this Company presents inducements for all to take out a policy. No medical examination required.

For cards, hand bills and more full explanation call at our office, at present at Bryers old stand, next to Muller & Sons and Kenneth & Gibbons stores.  
July 29 3 H. E. NICHOLS, Agent.

## A GREAT WANT SUPPLIED!

NEWS FROM ALL QUARTERS!

## THE PHOENIX

PUBLISHED

Daily, Tri-Weekly and Weekly.

At the Capital of South Carolina,

## COLUMBIA.

1865.  1865.

## THE DAILY PHOENIX,

ISSUED every morning except Sunday, is filled with the LATEST NEWS, by telegraph, mail, etc.; EDITORIAL, CORRESPONDENCE, MISCELLANY, POETRY, STORIES, etc. This is the only daily paper in the State outside of the city of Charleston.

## The Tri-Weekly Phoenix,

For country circulation, is published every Tuesday, Thursday and Saturday, and has all the reading matter of the best contained in the daily issues of the week.

## WEEKLY GLEANER,

A HOME COMPANION.

As its name indicates, is intended as a FAMILY JOURNAL, and is published every Wednesday. It will contain Eight Pages, of Forty Columns. The cream of the News, Miscellany, Tales, etc., of the Daily, and Tri-weekly will be found in its columns.

TERMS—INVARIABLY IN ADVANCE.  
Daily, one year, \$10 00  
" " " " " " " " 3 00  
Tri-Weekly, one year, 7 00  
" " " " " " " " 3 00  
Weekly, one year, 4 00  
" " " " " " " " 1 25

Advertisements inserted in the Daily or Tri-Weekly at \$1 a square for the first insertion, and 75 cents for each subsequent insertion. Weekly advertisements \$1 a square every insertion.

## JOB WORK,

Such as HAND-BILLS, CARDS, CIRCULARS, SHIN-PLAVERS, etc., executed promptly and at reasonable rates.

JULIAN A. SELBY

July 31 4 Publisher and Proprietor.