

BY D. W. CRAIG.

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NORTHERN SECESSIONISTS.—The Rev. Thos. Starr King, in a speech lately made in San Francisco, thus sharply exposes the meanness and baseness of Northern sympathizers with treason:

Can any creature be so despicable now on the globe as a secessionist in a loyal State? Yet what a forlorn creature he is! Ought we not rather to pity him? He has no country. He can't open a book of American biography or history and feel pride in it.

The CAPITOL.—The Senate Chamber is ready for the carpeting and desks for members. The Representatives Hall is being scrubbed out. Outside the building every one is hard at work cleaning the marble, and the grand staircases of the extension are rapidly approaching completion.

Another MORTON.—A correspondent writing to the Sacramento Union, from New York, under date of Nov. 1st, gives the following description of the new Monitor, Passaic:

A new floating battery, which has been christened the Passaic, made a successful trial trip down the harbor a day or two since. She mounts in her turret two heavy pieces of ordnance—one an eleven-inch Dahlgren, the other a fifteen-inch gun from Fort Pitt, Pennsylvania; its dimensions are: Maximum diameter, 48 inches; maximum length, 38; minimum (flushed), 26; height, 15 inches; length of gun, 13 feet 7 inches.

THE TAX LAW.—WHAT IT REQUIRES.—The following convenient summary of the Tax Law is given in Thompson's Reporter:

Bankers (not incorporated banks) pay a license of \$100.

Brokers pay a license of \$50.

Brokers buy and sell specie, uncurrent money, stocks and exchange.

Banks that do any brokerage business as defined above, must take out a broker's license—\$50.

Loan warrant dealers must pay a license of \$25.

Real and Mortgage.—Stamps are required for each instrument; one for the bond and one for the mortgage.

The income tax is to be paid on the income of the year commencing January 1st, 1862, so that on the evening of the 31st of December everybody should have a very clear record of their income gains or profits for the year.

The income tax for the year 1862 is payable on the 1st of May, 1863.

A man in business must make up the net profits of his business for the year and pay the tax on the amount, less \$500.

A man may, outside of his business, spend all and even more than his profits in business; nevertheless he must pay tax on all net business profits except the \$500. And so with a salary; all over \$500 must be taxed, though personal or family expenses consume it all.

Checks, drafts and orders for money, whether at sight or on time, if for sums of \$20 or under, are not required to be stamped.

Notes of hand, due bills, etc., if for sums of \$20 or under, are not required to be stamped.

Certificates of deposit, for any amount, require stamps; two cents for \$100 and under; five cents for all over \$100.

All checks and sight drafts for sums over \$20 require only two cents for any amount.

Time drafts and notes require stamps in proportion to the amount; five cents and upward.

Foreign drafts, if single or solo, whether at sight or on time, are on the same scale as inland time drafts and notes of hand; but if drawn in sets, the first, second and third must each be stamped according to the scale for foreign bills in sets; three cents and upward.

The payer is required to stamp bills made abroad at the time of accepting, if on sight; and at the time of paying, if at sight.

The party attaching or first using the stamp is required to cancel it, by putting his initials and the date upon it. The penalty for not doing so is fifty dollars; but in case the maker of the instrument omits to cancel the stamps, the party receiving it, or the payer, may cancel it. This, however, will not relieve the maker from the penalty.

After naming a few "certificates," such as shares of stock, deposits, etc., the law says, "certificates of any other description than those specified, ten cents."

A great many papers in common use will be necessarily changed in form, from a certificate to an assertion of fact. In other words:

A thousand and one dodges to avoid the stamp tax will be adopted; but, as a general thing, good business men will pay

the tax on their money transactions rather than trust to a dodge that may or may not stand in law.

THE TAX BILL.—The Washington correspondent of the Philadelphia Press (Forney) says of the operations of the Tax Bill:

Enough is known to enable careful observers to state that the Tax Bill, judged from the reports already received at the Treasury, will produce an almost incalculable revenue—a revenue sufficient to pay the interest on the public debt itself, and to leave a large margin for the necessary expenses of the Government as long as the war continues. One very competent authority states that the income derivable from the tax system will exceed by at least fifty per cent, the amount contemplated by sanguine framers of the bill.

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Loyal Southern Men on Emancipation.

A mass meeting was held at Cooper Institute, New York, Oct. 25th, at which addresses were delivered by Col. Hamilton of Texas, Rev. W. B. Carter of Tennessee, T. J. Boynton of Florida, and Rev. Mr. Hoye of Mississippi—all of whom speak warmly in favor of the President's proclamation of emancipation.

Col. Hamilton gave his hearty approval to the emancipation policy. He said:

If there has been any solitary step taken in the right direction by the President, it is the issuing of the proclamation of emancipation. [Tremendous applause.] If you ask me if I believe that he has strictly the constitutional power to declare freedom to the slaves of loyal masters, I say I do not believe he has. But I will tell you what I do know. He has the power, as President of the United States and Commander-in-Chief of the Armies, under the war-making power of Congress, war being declared against the so-called Confederate States, especially under the Act of Congress making provision for that, he has the right, and it is his duty to take away negroes from every disloyal man in the South. [Will you be kind enough to show me where that is in the Constitution?] Can you show me in the Constitution where a Colonel has a right to drill a regiment? [Are you satisfied, old man?] When that is accomplished there is nothing left for the great Government to do upon the subject of slavery, but the loyal men of the slave States will ask the advice and assistance of the Government in getting rid of what remains. [Cheers.]

It is sad to me that I speak through my resentments in denouncing the leaders of secession. I, perchance, have had enough to make me resentful. When I have seen a peaceful community thrown into confusion, its society disturbed, all its deepest depths disclosed into its original elements, the prostration of all public and social charities, violence, wrong, murder, rapine and every other crime known to the catalogue of human off-ness, committed; when I have seen my fellow-citizens hang like dogs, or hiding in the mountains and caves, refugees in foreign lands, and all over the North, for refusing to be traitors, I may well feel some resentment. We owe it, fellow-citizens, to ourselves, and to the lovers of freedom everywhere, especially to the downtrodden millions of other lands, not to give up this great Government, for it is to give up the principles of civil liberty. [Applause.] If this experiment at the South succeeds now, you need not hope to resist its further encroachments. I tell you if they succeed, three months will not pass away before some man will be found in this State to advocate a withdrawal from the Union. [Never, never!] Let us, then, fellow-citizens, determine that we will give our unqualified support to the President of the United States. [Great applause.]

Rev. W. B. Carter of Tennessee said:

Being a slaveholder himself, he could have remained South by staining his soul with treason [applause], but God forbid that he or his children should ever be veterans to that. He did sometimes like to hit the copper heads. [Applause.] He hated the serpent whenever he saw it, North and South. [Applause.] While he hated treason North, for while there might be some apology for it South, there was not the least shadow of apology for it North. He wished to remind the editors of New York, and he did it for a practical purpose, that of all the helps which secession received in the South two years ago, none was greater than that from a certain class of the Northern press. "Herald," "Express," "Carter continues: You know them better than I do, gentlemen. In those papers we found the very arguments which Southern rebels used against us.

Boynton of Florida said:

The sooner the masses supporting the Government come to understand and act upon the fact that this is a struggle between civil liberty on the one hand and insolent aristocratic despotism on the other, in which one or the other must go down and be mastered, the sooner they will perceive the measures necessary to be adopted to secure victory to the banner under which they are enlisted. You must conquer them, or they will conquer you.—Choose! I think you do not need to be told after the last two years that the rebellion is a very violent manifestation of total depravity, with no redeeming feature to base a hope upon. Under its Government we must become slaves, or under our own continue sovereign freemen. Shall we serve in hell or remain in Heaven? In this struggle I am for no party—rather I am for that party or that organization or that man who shows most energy in the prosecution of warlike measures, who gives the hardest blows and deals heaviest and oftenest. [Applause.] I am against the party which forgets the perils of the nation and strives for personal and party aggrandizement; and which, having sent its brethren into the field to be decimated by rebel ballists from the front, now fling after them the poisoned arrows of a worse than Parthian retreat by talk of compromises and conventions. I cannot enough impress upon you the folly of half measures. The shortest way to the end of the matter is through and over the rebellion. Circumstances patis end in bows and quinquines.

Just a word about the proclamation.

We accept it as the conclusion of the inscrutable, irrefragable, and inexorable logic of events. [Applause.] We would guard the Constitution, and to do so most effectually we would save nation.—Does not the spirit of the Constitution abide in the body of the nation? Do souls remain on earth after bodies are dead?—Save the nation if you would save the Constitution. Has the President shown haste to exercise doubtful powers? Did he

not for a long time propose to save the Government and slavery too? Does he not now propose to do so if the rebels will lay down their arms? Is it not lawful to save the nation at any expense. Is there any phrase in the Constitution which can be tortured into the intention that the rebel soldiers have a right to be supported by slaves or anybody else? If it is lawful to shoot rebels in the field, is it less so to kick from under them the prop which feeds and clothes them in the field? We look upon the proclamation as a military measure, not aimed at slavery nor the rights of the States, but at the rebellion, and, as such, just, necessary and lawful.

A CLERGYMAN'S EXPERIENCE.

Rev. Mr. Hoye of Mississippi, gave an account of his persecution by the rebels and his escape:

I appear before you, as your President has said, from the repudiating State of Mississippi. I will tell you how I got here; I came on the underground railroad [Cheers.] I was seized by the rebels, heavily ironed and placed with eighty others in a Southern dungeon. I remarked to Gen. Jordan that I had heard that iron was scarce in the South, but they had given me a large supply of it. [Laughter.] My crime was that I had used soldiers' language or, as they term it there, I had talked Union talk. While I was in that prison numbers of us were led out and shot. At first they supplied coffins for those who were shot, but the great number of executions prevented the supply of coffins, so they dug a hole in the ground and made them sit down on the brink of the hole, and there was a certain number of soldiers who advanced and fired three balls into the brains and three into the heart, and this was the mode of execution. I was conversant with a number of rebel soldiers who were deserters; they were in prison, and I learned those particulars from them. I had severely crossed the room from talking with them when I saw the officers enter. They unchained them and ordered them to follow. Said one: "Shall I bring my blankets?" "No," says the officer, "in a laughing mood, 'you'll never need a blanket again.' They were marched out and shot, but my doom was to be hung. I was to be suspended between heaven and earth as an arch traitor, because, on various occasions, I had expressed my sentiments fully.

I had charge of churches when the rebellion broke out, and I had preached a sermon in which I had told my people to oppose the rebellion by talking against it, by writing against it, and, if necessary, by fighting against it. [Cheers.] I was incarcerated; in company with a friend I made an attempt to escape my friend got away, but I was recaptured. They sent me with bloodhounds—yes, bloodhounds; they hunt the Union troops now with those animals. The second time I was more successful; I went off in a south-westerly direction, opposite from my home, in order to escape the bloodhounds, and I did not leave a single article of clothing, through fear that they would get my scent. I knew that if I got away out of the town of Tupelo, which was surrounded by the rebel camps, I could get aid from Union men. My fellow-prisoners labored all day to get my chains in such a condition that they could be slipped off. I had to carry the iron bands with me till I could get among friends. Three of the prisoners stood up between the guards and myself while I escaped by getting under the floor. I had been elected Chaplain of my fellow-prisoners, and I never had a more attentive congregation. I never preached to them but some had been taken away and executed of those to whom I had preached before. After I escaped I was compelled to live mostly upon green corn and bad water, and when I reached the Union lines I was in the condition of a skeleton, and I have not got over it; my constitution was shattered, and all this for being a Union man.

"Now, I will say a few words in answer to questions that have been asked me since I came North. I intend publishing a book soon that will contain all the minutiae. With regard to this proclamation, about which we have heard so much, I believe it is right, and for these reasons: When I was among the soldiers of the rebel army, I found that they employed slaves, as cooks, as teamsters, as artificers, in the blacksmith's shop, making swords and knives to cut the throats of the Union troops, and all this by compulsion; and I think it strange indeed if we should not divert this labor from that channel.—[Great applause.] They do not object to it, and why should we? Another reason why I think this slave labor should be diverted is this: Tallahatchie county, Mississippi, has but five hundred and fifty voters, and that sends six hundred soldiers to the rebel army. They have fifteen thousand slaves, and these slaves are at work in the fields, producing the hog and hominy of which you have heard so much. If those slaves were liberated, those six hundred men would be compelled, almost to a man, to go home and produce that hog and hominy which is necessary to the support of themselves and families. I am asked if I believe that this proclamation can be carried out. Yes, I believe it can be carried out, just so sure and just so long as negroes have legs. [Laughter and applause.] For they will escape to the Union lines at every opportunity.

Then there is the question about whether the negroes will fight against their masters. The negroes are a very kind people, and they are possessed by a great deal of piety—indeed, I believe that the real piety of the South is enconced in the bosom of the slave population of that country—and they would not wish to destroy their masters, however they might abuse them or whip them. But every man in the South is not the master of every specific negro in the South. That negro would not fight

against his master, but he would fight against every other master in the South.—I have relatives in the South; I unfortunately have three brothers-in-law officers in the rebel army. If I knew I was aiming at one of them, I would not shoot; but I would fight willingly, and if in fighting I should kill one of them I should do it with a good conscience. I have been asked.—Will there be insurrections? I say not as long as the negroes can run away; so long as they can run and find protection there will be no insurrections. But there is great alarm in the South through fear that there will be insurrections. I attended the Synod of Mississippi in October last at Natchez, and I was told that fifteen negroes had been hanged there for fear of insurrection. Others said it was not true, and that they were hanged upon irresponsible statements of irresponsible persons.—While I was in Macon, last Summer, six negroes were executed, and one was burned in the streets. When I was at that Presbyterian Synod I preached to a large congregation of slaves; it was the largest congregation I ever spoke to in my life, with this exception. With one exception, that of the minister who sat beside me, they were all slaves, yet one-third of them were whiter than I am, so that slavery is not confined to color, because you often see red haired and blue eyed slaves. Another question is, will they come North? I would reply to this, that if freedom is proclaimed South they will not come North, because they love freedom but they hate labor. They would prefer to go South.—I saw a certain suggestion in the papers to give them the State of Florida. I was glad to see it. Let them have that beautiful territory of Ponce de Leon so graphically alluded to. If however, they come North, I have no objection; I have lived among negroes, and can again, but let that matter be decided hereafter. [Applause.]

Details of Eastern News.

Chicago, Nov. 22.—An officer of Gen. Grant's staff, direct from Lagrange, Tennessee, arrived last night. He doubts the truth of the report from the Memphis Bulletin of the 18th, that Bragg had arrived at Holly Springs, and says he does not think the rebels that are in that vicinity number over 40,000.

A letter from Abbeville to the Mobile News says Holly Springs was evacuated by consent of all the rebel Generals. They didn't consider it a tenable point. They are preparing winter quarters at Abbeville, and think it highly improbable that the Federals will attack them there. This correspondent affirms that one-third of the army are without blankets. He also says the army is half naked.

New York, Nov. 22.—A Petersburg (Va.) dispatch dated Nov. 18th to the Richmond Enquirer says: The enemy, supposed to number considerably over a brigade, appeared this morning at Franklin, on the Blackwater, attempting to cross under cover of shells. The Confederates resisted successfully for two hours, when the Abolitionists retired. We captured twelve or fourteen.

Lagrange (Tenn.), Nov. 22.—Hamilton's cavalry returned last night from a three days reconnaissance ten miles south of Ripley, Mississippi. They occupied that town for twenty-four hours, and also the town of Orizaba, eight miles southwest.—During the expedition one Lieutenant Colonel, two companies and sixty privates belonging to Faulkner's Partisan Rangers were captured. Faulkner himself with one hundred and fifty men, were sorely pressed. His rear guard was attacked, but he managed to effect his escape. We also captured seventy horses and mules, and a rebel mail at Orizaba. Our loss was nothing.

Washington, Nov. 21st.—The striking of the names of a hundred officers from the rolls of the army, owing to their absence from their regiments without leave, has caused considerable fluttering among those now in the city. Large numbers of resignations were accordingly sent to the War Department to-day.

St. Louis, Nov. 22.—A fight is reported to have occurred in Cooper county, between forty State militia and eighty guerrillas. The latter were routed with a loss of two killed, seven wounded and nine made prisoners. Twenty-two horses and a number of guns were captured.

An officer from the southwestern army says the country below the State line is nearly starved out, and that the rebels cannot exist there in force. There seems to be no danger of their coming North at present.

The charges against Fitz John Porter, to be investigated by the Court of Inquiry now in session, relate entirely to the famous report of Gen. Pope. The correctness of his allegations against Porter will doubtless be thoroughly sifted.

Washington, Nov. 24th.—The Richmond Dispatch seems to have given up all hopes of recognition, and says it must be recollected that we have often been deceived in speculations upon this subject, and that there is no better reason now for expecting recognition than there was a year ago.

The main track of the Baltimore and Ohio Railroad was torn up for twenty-two miles, and the rails rendered useless by heating. The ties are all burned.

Loewenworth, Nov. 20.—A letter from Fort Scott, dated Nov. 17, confirms the burning of the town of Lamar, Missouri.

The rebels are reported to be rapidly concentrating in the vicinity of Carthage, Missouri, and to interfere with the supply trains sent to Gen. Blunt. A train loaded with clothing has been compelled to return to the fort for a larger escort.

Livingston and his band have been twice in Kansas, on Dogwood creek, within the past week, murdering and plundering indiscriminately.

Washington, Nov. 22.—A dispatch from the headquarters of the Army, dated yesterday, says that our artillery opened upon the enemy while they were removing their stores from Fredericksburg, disabling a locomotive, and consequently obstructing the track. They, however, continued to remove flour, grain and other stores by wagons. Since our evacuation of Fredericksburg last Spring, the rebels have shipped large quantities of grain from the lower counties and the river counties to that place, and these supplies were thence taken by railroad to Richmond.

The storm has swollen the streams very much and rendered the roads almost impassable.

A Falmouth (Va.) dispatch to the Tribune says: The rebels planted two Rodman guns on the hills back of Fredericksburg, but our batteries on this side soon silenced them.

A dispatch from the headquarters of the army dated 11 o'clock last night, says Gen. Sumner had demanded the surrender of Fredericksburg from the Mayor and Common Council. If refused, sixteen hours would be given for the removal of non-combatants from the city, at the end of which time the town would be shelled. The message was conveyed to Gen. Longstreet, whose troops are said to be encamped a short distance from the city. As the demand was made on the civil authorities the Mayor sent a reply which was evidently written at the dictation of Longstreet, to the effect that complaints innumerable, such as firing on pickets and furnishing supplies to the Confederate army, should be remedied, and also that the Confederates would dispute the Federal occupation of the city. He complained of the short time allowed for moving the women and children. The giving of any more time for this purpose is now under consideration. Permission has been given the citizens to run one train from the city, but only for the conveyance of women and children. Our guns on this side of the river fully command the railroad.

A dispatch from the headquarters of the army, dated Nov. 22d, says: Last night was a busy time in Fredericksburg, in removing the inhabitants. The military authorities also were not idle, as daylight this morning revealed a line of earthworks to the right and rear of the town as a result of the night's labors. Our artillery is now being placed in the most favorable positions, while the encampments which are within range of the enemy's guns are being removed further back from the river. There are, apparently, very strong reasons for our not opening upon the city to-day, unless forced to do so by the enemy. The rebels have just fired a few shots, but no response has yet been made.

Washington, Nov. 23.—Reports from correspondents at Aquia Creek have been received, dated at noon to-day. There had been no bombardment of Fredericksburg up to that time, and no attempt had been made to cross over from Falmouth. Wagons were still leaving Fredericksburg constantly and going South, and rebel cavalry were seen riding through the streets. The rebels still had a battery of ten guns near Fredericksburg and four below the place.

New York, Nov. 24.—A special dispatch to the Herald says the rebels in occupation of Fredericksburg demanded further time to consider the question of surrender. On Friday night, after an interview with the civil authorities, Gen. Sumner informed them that if they had any further communication to present General Patrick would hear them. On Saturday, accordingly, the Mayor and Council came over, accompanied by Gen. Kershaw of South Carolina and Col. Blunt. These officers claimed that the civil authorities could make no propositions unless the same were accepted by them. The civil authorities then asked an extension of the time for the removal of the women and children, alleging that our artillery had frightened off their trains, and that it would be impossible for the train to leave before night. The city was also said to be destitute of other means of transportation. Their request was complied with, and the time extended until eleven o'clock on Sunday morning.

The Herald's Falmouth dispatch says a general alarm was felt there, especially among females, many of whom had left the place and gone back into the country for safety. No lights were visible in Fredericksburg on Saturday night, but camp fires in the vicinity indicated the presence of a considerable rebel force. Since Friday the enemy have received large accessions to their forces. Should they be driven from their present position, it is thought they will again give battle along the Massaponax, eight miles from the city. There is no doubt the rebels have availed themselves of the time allowed for the removal of the women and children to carry off everything that could possibly be of service to them.

New York, Nov. 22.—The gunboat Massachusetts, from Port Royal, on the 16th, has arrived. The yellow fever had entirely disappeared.

Washington, Nov. 24.—A report has been received from Fort Monroe of a reconnaissance sent by Gen. Dix up the Peninsula as far as the Chickahominy, capturing some rebels and obtaining valuable information.

Secretary Chase's report will undoubtedly contain an urgent recommendation, supported by elaborate argument, to Congress