

The Oregon Sentinel.

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JACKSONVILLE, SATURDAY, APRIL 29, 1865.

VOL. X.—NO. 15

THE OREGON SENTINEL.

ISSUED EVERY SATURDAY MORNING.

B. F. DOWELL, Proprietor.

SUBSCRIPTIONS—For One Year, in Advance, Four Dollars; if paid within the first six months of the year, five dollars; if not paid until the expiration of the year, six dollars. **ADVERTISEMENTS**—One square (10 lines or less), first insertion, Three Dollars; each subsequent insertion, One Dollar. A discount of fifty per cent will be made to those who advertise by the year. **Legal Tenders** received at current rates.

I. O. O. F.—Jacksonville Lodge No. 10, holds its regular meetings on every Saturday evening except the first Saturday of each month, and on Friday before the first Saturday in each month, at the Masonic Hall. Brothers in good standing are invited to attend. **ORANGE JACOBS, N. G. NEWMAN FISHER, R. Sec'y.** Trustees.—J. M. Sutton, Wm. Ray and S. J. Day.

Warren Lodge No. 10, A. F. & A. M. Hold their regular communications the Wednesday Evenings on or preceding the full moon, in Jacksonville, Oregon. **JOHN E. ROSS, W. M. C. W. SAYRE, Sec'y.**

G. JACOBS, E. F. RUSSELL, ATTORNEYS AND COUNSELORS AT LAW, AND SOLICITORS IN CHANCERY. JACONVILLE, OREGON. Office opposite the Court House. All business committed to their care will be promptly attended to. July 29, '62.

B. F. DOWELL, ATTORNEY AT LAW, JACKSONVILLE, OREGON. Will practice in all the Courts of the Third Judicial District, the Supreme Court of Oregon, and in Yreka, Cal. War Scrip promptly collected. Oct. 18.

J. H. STINSON, ATTORNEY & COUNSELLOR, AT LAW, Albany, Lincoln county, Oregon. oct22/11

J. S. HOWARD, SURVEYOR & CIVIL ENGINEER, JACKSONVILLE OREGON. Residence near the South end of Oregon street. January 2, 1864

DR. L. S. THOMPSON, OFFICE CITY DRUG STORE, RESIDENCE Opposite the County Jail, Jacksonville, Ogn. dec24/11

W. G. T'VAULT, Attorney and Counsellor AT LAW, JACKSONVILLE, OREGON. Office at residence on California Street. All business entrusted to his care promptly attended to. jan14/11

PETER BRITT, PHOTOGRAPHIC ARTIST IS PREPARED TO TAKE PICTURES IN EVERY STYLE OF THE ART, WITH ALL THE LATE IMPROVEMENTS. If Pictures do not give satisfaction, no charges will be made. Call at his new Gallery, on the hill, examine his pictures, and sit for your likeness.

DR. A. B. OVERBECK. Dr. Overbeck would announce to the citizens of Jackson county and vicinity, that he has returned to Jacksonville and resumed the practice of medicine. He will always be found at his old stand, the Overbeck Hospital, unless absent on professional business. He would respectfully solicit a renewal of former patronage.

FUN AND PROLIFIC MAY DAY FESTIVAL

LOUIS HERRLING has concluded, for the benefit of those who wish to roam over the romantic hills of Poor Man's Creek, on May Day, to give a Grand Ball on the 1st of May. All his ingenuity will be employed to make those comfortable, who will favor him with a call on that evening. A general attendance is solicited. February 17th, 1865. mah18/11

Veterans & Recruits. THE last Legislature gives a bounty of \$150 to each recruit in the regiment now being raised. It also voted **Five Dollars** per month extra pay to each person belonging to the cavalry regiment enlisted three years ago. These amounts are to be paid in State Bonds. Those wishing these bonds would do well to call on **JACOBS & RUSSELL, Jacksonville, Jan. 12, '64.** jan14/11

UPHOLSTERER — AND — **Paper Hanger.**

HEREBY notify all whom it may concern, that I still continue the business of Upholsterer and Paper Hanger, at my old stand in Jacksonville. All kinds of work in my line will be promptly attended to. Old mattresses will be repaired, four sides made, etc. **A. C. ALBERTS, Jacksonville, February 4th 1865. 11.**

For the Oregon SENTINEL. DIRGE.

Toll the bell, both faint and slow—
Knelling out a Nation's woe
For the brave.
By the foul assassin's blow,
Is our patriot Chief laid low
In the grave.
Drape our Nation's Starry Flag,
Let its folds in sadness drag
O'er his bier.
And let our sorrowing land—
At sympathies command—
Drop a tear.

The clank of slavery's chains,
Grating harsh no more remains
In our ears.
But for her murdered sons,
A weeping nation mourns
Drowned in tears.

Tears of sorrow shall be shed
O'er our hero statesman dead
And his grave.
Throughout all coming time,
Be a fit and sacred shrine
For the brave.

THE NEW INTERNAL REVENUE ACT.

This act makes important changes in the law regulating the income tax, stamps in deeds, bills and other documents. The most important changes are in these words:

Section 1.

That section 116 [of the Internal Revenue Act of 30th June, 1864] be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That there shall be levied, collected and paid annually upon the annual gains, profits and income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends, salaries, or from any profession, trade, employment, or vocation, carried on in the United States, or elsewhere, or from any other source whatever, a duty of 5 per centum on the excess over \$500 and not exceeding \$5,000; and a duty of 10 per centum on the excess over \$5,000; and in ascertaining the income of any person liable to an income tax, the amount of income received from institutions whose officers, is required by law, withhold a per centum of the dividends made by such institutions, and pay the same to the Commissioner of Internal Revenue, or other officer authorized to receive the same, shall not be included; and the amount so withheld shall be deducted from the tax which otherwise would be assessed upon such person. And the duty herein provided for shall be assessed, collected and paid upon the gains, profits and income for the year ending the 31st day of December next preceding the time for levying, collecting and paying said duty. Provided, That income derived from interest upon notes, bonds and other securities of the United States, and also all premium on gold and coupons shall be included in estimating incomes under this section. Provided further, that only one deduction of \$500 shall be made from the aggregate incomes of all the members of any family, composed of parents and minor children, or husband and wife. And provided further, That net profits realized by sales or real estate purchased within the year for which income is estimated, shall be chargeable as income; and losses on sales for real estate purchased within the year for which income is estimated shall be deducted from the income of such year.

That Section 117 be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That in estimating the annual gains, profits and income of any person, all National, State, county and municipal taxes paid within the year shall be deducted from the gains, profits or income of the person who has actually paid the same, whether owner, tenant, or mortgagee; also, the salary or pay received for services in the civil, military, naval, or other services of the United States, including Senators, Representatives and Delegates in Congress, above the rate of \$500 per annum; also, the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person or by his family in his own right or in the right of his wife, shall not be included and assessed as part of the income of such person. In estimating the annual gains, profits or income of any person, the interest received or accrued upon all notes, bonds and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest paid by or due from such person, shall be included and assessed as part of the income of such person for each year; and also, all income or gains derived from the purchase and sale of stocks or other property, real or personal, and of live stock and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton or other meats, hay and grain, or other vegetables or other productions, being the growth or produce of the estate of such person sold, not including any part thereof used or on hand during the year

next preceding the 31st of December, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and his share of the gains and profits of all companies, whether incorporated or partnership, shall be included in estimating the annual gains, profits or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income as aforesaid, when any person rents buildings, lands or other property, or hires labor to cultivate land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor or interest shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements or betterments, made to increase the value of any property or estate; provided, that in cases where the salary or other compensation shall be included in estimating the annual gains, profits or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe."

That Section 118 be amended by striking out all after the enacting clause, and inserting in lieu thereof the words: "That it shall be the duty of all persons, of law ful age to make and render a list or return, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the Assistant Assessor of the district in which they reside, of the amount of their income, gains and profits, as aforesaid; and all the guardians and trustees, whether as executors, administrators, or any other fiduciary capacity, shall make and render a list or return as aforesaid to the Assistant Assessor of the district in which such guardian or trustee resides, of the amount of income, gains and profits of any minor or person for whom they act as guardian or trustee; and the Assistant Assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount on any list or return, if he has reason to believe that the same is understated; and in case any person, guardian or trustee, shall neglect or refuse to make and render such list or return, it shall be the duty of the Assessor or Assistant Assessor to make such list according to the best information he can obtain, by the examination of such person, and his books and accounts, or any other evidence, and add 25 per centum as a penalty to the amount of the duty due on such list in all cases of willful neglect or refusal to make and render a list or return, and in all cases of a false and fraudulent list or return having been rendered to add 100 per centum as a penalty to the amount of duty ascertained to be due; the duty and additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false and fraudulent list or return. That any party, in his or her own behalf, as a guardian or trustee, shall be permitted to declare under oath or affirmation, the form and manner of which shall be prescribed by the Commissioners of Internal Revenue, that he or she, or his or her ward or beneficiary, was not possessed of and income of \$500, liable to be assessed according to the provisions of this Act; or may declare that he or she has been assessed and paid an income elsewhere in the same year, under authority of the United States upon his or her gains and profits, as prescribed by law, and if the Assistant Assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income duty in said district; or if the list or return of any party shall have been increased by the Assistant Assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of annual income liable to be assessed, but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the Assistant Assessor. Any person feeling aggrieved by the decision of the Assistant Assessor in such cases may appeal to the Assessor of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue."

That Section 133 be amended by adding, at the end thereof, the following words: "Provided, that no duty shall be levied in respect to any succession vesting before or subsequent to the act, where the successor shall be the wife of the predecessor."

That Section 158 be amended by striking out all after the enacting clause, and inserting in lieu thereof the following: "That any person or persons who shall make, sign, or issue, or shall have caused

to be made, signed, or issued, any instrument, document, or paper of any kind or description whatsoever, or shall accept, negotiate, or pay, or cause to be accepted, negotiated, or paid, any bill of exchange, draft, or promissory note, for the payment of money without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty chargeable thereon, with intent to evade the provisions of this act, shall, for every such offense forfeit the sum of \$50, and such instrument, document, or paper, shall be deemed invalid and of no effect; provided, that the title of a purchaser of land, by deed duly stamped, shall not be defeated or affected by the want of a proper stamp on any deed conveying said land by any person from, through, or under whom the grantor claims or holds title; and provided further, that hereafter, in all cases where the party has affixed to any instrument required by the 151st section of the act of June 30, 1856, or the schedule marked B, thereto affixed, at the time of making or issuing said instrument, and he, or they, or any party having an interest therein shall be subsequently desirous of affixing such stamp to said instrument, or he or they shall appear before the Collector of revenue of the district, who shall, upon the payment of the price of the proper stamp required by law, and of a penalty of \$50, and, where the whole amount of the duty denoted by the stamp required shall exceed the sum of \$50, on payment also of interest, at the rate of 6 per cent, on said duty from the day on which said stamp ought to have been affixed, affix the proper stamp to such instrument, and note upon the margin of said instrument the date of his so doing, and the fact that said penalty has been paid, and such instrument shall thereupon be deemed and held to be as valid to all intents and purposes, as if stamped when made or issued: And provided further, That where it shall appear to said Collector, upon oath or otherwise, to his satisfaction, that any such instrument has not been duly stamped at the time of making or issuing the same by reason of accident, mistake, inadvertence, or urgent necessity, and without any willful design to defraud the United States of the stamp duty, or to evade or delay the payment thereof, then, and in such case, if such instrument shall, within twelve calendar months after the making or issuing thereof, be brought to the said Collector of revenue to be stamped, and the stamp duty chargeable thereon shall be paid, it shall be lawful for the said Collector to remit the penalty aforesaid, and to cause such instrument to be duly stamped.

BY OVERLAND TELEGRAPH.

(REPORTED EXCLUSIVELY FOR THE SENTINEL.)

Washington, April 19th.—The solemn funeral rites and obsequies of the late President, Lincoln, took place to-day in the Capitol. No greater veneration for the memory of the illustrious dead has ever been recorded in the annals of civilization. Dawn was ushered in by the heavy boom of many guns from the fortifications surrounding the city. At a very early hour the people began to assemble in the vicinity of the executive mansion, which was almost entirely draped in crape, as also were public buildings and private residences in the vicinity. All over the city the public houses and private residences were closed. Emblems of mourning appeared at every corner, and dropped from thousands into the streets and by ten o'clock they were in many places impassable. Pennsylvania Avenue from Willard's to the White House presented, by noon, one dense mass of people, with the adjacent streets, for half a mile in every direction, were filled with military companies and processions. From a distance trains were bringing hundreds every hour. Between ten and eleven o'clock the military formed in line on Pennsylvania Avenue, the left resting on Fifteenth street. The escort consisted of two regiments of infantry, two battalions of cavalry, eight pieces of artillery and one battalion of marines, headed by a full band. The other military companies were also accompanied by bands. At noon the ceremonies commenced in the East room. President Johnson stood beside the remains of the lamented President during the funeral oration. Gen. Grant sat at the head of the corpse, while the members of the cabinet were grouped about. Rev. Dr. Hall, rector of the church of the Epiphany, read portions of the Episcopal service for the burial of the dead, commencing "Lord let me know my end, and the number of my days, that I may be certain how long I have to live." Bishop Simpson, of the Methodist church, offered a prayer in which he fervently alluded to the emancipation and other noble deeds performed by President Lincoln. Rev. Dr. H. A. H. then read the funeral oration, and passed a high tribute to the memory of the late President. At two o'clock the remains were taken to the Capitol followed by a procession over three miles in length, and were placed in the rotunda where they will lie in state to-day, and to-morrow they will be conveyed under escort to Springfield Illinois, via Philadelphia, New York, Buffalo and Chicago.

New York, April 20th.—The capture of

Mobile was announced by rebel deserters in Savannah. April 21st Columbus was captured by Thomas' cavalry, they had a hard fight with Forrest, and 400 of his men were captured. Montgomery is captured.

Washington April 19th.—Secretary Seward was so far recovered to-day that he was able to be taken from his bed and supported at the window where he might see the passing of a portion of the funeral procession. Frederick Seward is also improving.

New York, April 20th.—Herald's advice from Winchester, 18th, say Mosby surrendered his forces to Gen. Chapman April 17th, on terms similar to those granted Lee.

It is understood that Gen. Resseau has asked that his command be included in the cartel. Mosby's men numbered about 700. Great numbers of Lee's soldiers are arriving within our lines. They scout at the idea that any considerable number of their men have gone to Johnston, and say that when it is fairly understood by Johnston's men that they can go to their homes they will go.

The Herald's correspondent with Wilson's cavalry, says: The first resistance met by Wilson's troops was at Mantieello, where, after a short fight, Rally was routed. He retreated skimming about twenty-two miles when, on the first instant, having formed a junction with Forrest, Logan and Chalmers, the first named took command and made a stand, but was driven again with a loss of ten killed and wounded, over twenty prisoners and three pieces of artillery. They then retreated to Seima, where, behind very strong breastworks, an obstinate defense was prepared for the next day. General Wilson moved to the attack. After hours of severe fighting the fortifications were carried by assault. Over 2,000 prisoners, 15 cannon, a large number of horses, in many quantities of supplies and ammunition was taken. Besides these Gen. Wilson took possession of a million dollars worth of cotton, a large arsenal, naval iron works and other large manufacturing works, together with many buildings belonging to prominent rebels were destroyed.

New York, April 22d.—The Tribune learns from a passenger from Charleston that just as the steamer left a report came that the expedition under Potter to Santerville and Manchester destroyed all the bridges between Columbia and Florence, 1,000 bales of cotton, 3 locomotives and 13 passenger cars were brought on and twenty-three liberated slaves.

New York, April 22d.—The Herald's Richmond correspondent says Gen. Ord has been superseded in command there by Halleck. From official reports at Charleston, S. C. Halleck lately commanding at the latter place was directed to report for duty at Washington. The Tribune's special says parties from Richmond report an unsatisfactory state of affairs; one Union soldier had been assassinated, and several assaults have been made on Unionists.

New York, April 22d.—The Times' Spanish Port correspondent says, there was captured in the distress of Mobile 316 guns, of which the Spanish Port had 40. The rebel gunboats escaped up the river but will be captured or destroyed. There was five of them, four being ironclads. One loss was about 1,000 men. The rebel loss in killed and wounded was not less.

Boston April 21st.—A movement has been started here to raise \$100,000 by one dollar subscriptions to be presented to Mrs. Lincoln, as a token of the respect and reverence felt by the people for the deceased President.

New York, April 22d.—The Herald's Paris correspondent says, Maximilian's minister in London has resigned; that he is satisfied the Mexican Empire is collapsed, and that Maximilian will soon return to Austria, being completely disappointed in his most important expectations, recognition by the United States and the support of the Pope and Mexican clergy. In confirmation of this report it is stated that Maximilian has returned the renunciation of his rights to the Empire of Austria in a note before leaving Europe.

New York, April 21st.—The Herald's correspondent says the paroling of Lee's army was completed April 13th. The official report puts the number of men at 26,115, with 59 pieces of artillery, 71 stand of colors, 15,918 stand of small arms, 1,100 wagon caissons, etc., 4,000 horses and mules.

Baltimore, April 21st.—The remains of President Lincoln arrived at ten o'clock. The escort was very large. The stores were closed and the whole population is in the streets.

Tommy, (Pa.) April 21st.—Booth has not been captured, but he has been traced as far as Tommy. The man arrested on suspicion has been discharged.

St. Louis, April 21st.—The Jackson (Miss.) News of the 9th, says Gen. H. Adams, with about 1,300 men, encountered the Federal forces under Gen. Clouson, 2,500 strong, at Pleasant Ridge, Alabama, and whipped them badly, killing 360 and wounding and capturing a large number and taking all their artillery and pontoons.

Washington, 22d.—The Surgeon Gen-

eral reports that Secretary Seward passed a very uncomfortable night, but has taken his breakfast with a relish, and is quite as strong as he was yesterday. Fred. Seward has improved within the past twenty-four hours.

Washington, 22d.—D. P. M.—To Stanton: I have the honor to report that the Secretary is stronger and more comfortable tonight. Fred. Seward's condition justifying and requiring a further removal of the fragments of the bone. The operation was borne well and has been productive of partial relief.

Washington, 22d.—Gen. Hancock reports that nearly all of Mosby's command have surrendered, including nearly or quite all the officers, except Mosby himself. Some of Mosby's men are hunting for him. A reward of \$2,000 having been offered for him by Gen. Hancock, who has been directed to establish his headquarters at Washington. The counties of Prince George, Charles, St. Mary's in Maryland have during the whole war been noted for their hostility to the Government and protecting blockade runners, rebel spies, and every species of public enemies. The murderer of the President was harbored there before the murder. Booth fled in that direction. If he escapes, it will be owing to rebel accomplices in that region. The military commander of the district will surely take measures to bring these rebels and accomplices in murder to a sense of their criminal conduct.

Stanton.

New York, 22d.—New Orleans papers say our forces are following the retreating rebels from Mobile in the direction of Macon. The speedy capture of Macon is expected. Kirby Smith has been conscripting slave up Red River.

Washington, 22d.—Yesterday evening a bearer of dispatches arrived from Gen. Sherman's army. An agreement for a suspension of hostilities and the memorandum of what is called a basis for peace had been entered into, on April 18th, by Gen. Sherman with the rebel Gen. Johnston. The rebel Gen. Breckinridge was present at the conference. A cabinet meeting was held at 8 o'clock in the evening, at which the action of Gen. Sherman was disapproved by the President, Secretary of War, Gen. Grant, and every member of the cabinet. Sherman was ordered to resume hostilities immediately, and directed that the instructions given by the late President in the following telegram is approved by President Johnson, and now reiterated to govern the action of our military commanders:

Washington, March 31.—Lieut. General Grant, the President directs me to say to you that he wishes you not to have the conference with Gen. Lee, unless it be for the capitulation of Lee's army or some minor or purely military matter. He instructs me to say that you are not to decide, discuss, or confer upon any political question. Such questions the President holds in his own hands, and will submit them to no military conference or convention, meantime you are to press to the utmost your military advantages.

Stanton.

Washington, 22d.—The following is the basis agreed upon by Sherman and Johnston: First. The armies to maintain their *status quo* until notice is given by the commanding General of either army—twenty-four hours notice to be given. Second. The Confederate armies to be disbanded and conducted to their several State Capitals; deposit their arms in the State armories; officers and men to execute and file an agreement to cease from acts of war. The number of arms and munitions of war to be reported to the Chief of Ordnance at Washington. In the mean time the arms to be used only to maintain order in the several States. Third. Recognition of the several State governments and their officers and legislatures upon taking the oath prescribed by the Constitution. The legitimacy of existing State governments resulting from the war to be admitted to the Supreme Court of the United States. Fourth. The re-establishment of all the Federal courts in the several States. Fifth. The people of all the States to be guaranteed political rights and principles as well as their rights of person and property. Sixth. The executive authority of the government not to disturb any of the people by reason of war, so long as they live in peace, and abstain from acts of armed hostility, and obey the laws in existence, at any place of their residence. Seventh. In general terms, there was to have been declared a general amnesty, so far as the executive power of the United States can command, on condition of the disbandment of the confederate armies and return to their homes.

On B to sides.—A correspondent on his way to Wilmington writes: "An incident, illustrating the peculiarity of our struggle, occurred in our march yesterday. Passing a house by the roadside, a corporal of one of the regiments asked permission to enter it, alleging as the reason for his request that it was the residence of his parents and the home of his youth. His request was granted. He entered the house, and was soon clasped in the arms of his overjoyed mother. 'John,' said she, 'your brother was here yesterday; he stopped at the Confederates' march past here.' That mother has a son in each army."

A VALENTINE passed through the post-office addressed, "To the slightest man in Louisville." We know who got it—Democrat.

We should think so. If you don't, the under heaven don't—Journal.