

# THE OREGON SENTINEL.

\$4 PER ANNUM, IN ADVANCE.

JACKSONVILLE, SATURDAY, JANUARY 6, 1866.

VOL. X.—NO. 51

## TABLE OF STAMP DUTIES

(As amended by Act of June 25, 1864.)

### Observations on Stamp Duties.

It is not lawful to record an unstamped or improperly stamped instrument, document or paper, and if recorded, such record shall be void, and shall not be used in evidence; but the instrument, document, and paper shall not, in consequence, be deemed invalid and of no effect; and all such papers of an official nature, issued or used by the officers of the United States government, are exempt from stamp duty.

\$200 fine for issuing any taxable document without a stamp.

\$100 fine for paying, negotiating or offering in payment any unstamped draft or order.

\$10 penalty for not affixing stamp on cosmetics, matches, sun pictures, &c.

\$50 penalty for removing and re-using any stamp to evade stamp duty.

Documents made in foreign countries, to be used in this, must be stamped as if made here; and the stamps must be affixed and canceled by the party to whom such documents are issued, or by whom they are used in this country.

No deed or mortgage of real estate shall be required to pay a stamp duty exceeding \$1,000.

Where land is sold subject to a mortgage, the stamps must be for whole value of the land; if grantee does not covenant to pay mortgage, the stamp must be appropriate to the consideration of the grant.

### Income.

The Internal Revenue Law requires every person to pay income tax on all income for the past year over and above \$600 derived from any source whatever. The tax is five per centum on the first \$5,000 in excess over \$600, and ten per centum on the excess over \$5,000. Income should be made up for the entire year, from the first day of January to the last day of December, both days inclusive. The sooner this is made up after the expiration of the year, the more correct it will likely be. This statement should be made up in detail, showing the receipts and expenditures from different sources. From this statement, the assessor will be enabled to make up a correct income for all persons. This statement should be made to the U. S. Assessor on or before the 1st of May following.

### Acknowledgment of deeds or other instruments.

Exempt. \$0 05

Agreement or appraisement, for each sheet. 05

Assignment or transfer of mortgage, lease, or policy of insurance, or the renewal of any agreement, contract or charter, is subject to the same duty as original instrument.

Bank Checks, drafts, orders, etc., at sight or on demand, for all sums of money exceeding \$10. 02

Bills of Exchange, (inland) draft or order for the payment of any sum of money, and any promissory note, (except bank notes issued by a circulation) or any other written or printed evidence of money to be paid, on sums not exceeding \$100. 05

For every additional \$100, or fraction thereof. 05

Bill of Exchange, (foreign) drawn in sets of three or more, for every bill of each set, where the sum does not exceed \$100 or its equivalent in foreign currency. 02

For every additional \$100 or fraction thereof. 02

If drawn singly or in duplicate, same rates of duty as inland Bills of Exchange.

For any foreign port, on every bill of each set. 10

Bill of sale of any vessel or part thereof, when the consideration does not exceed \$500. 50

For every additional \$500 or fraction thereof. 05

Bill of sale of personal property. 50

Bond for indemnifying any person, where the sum does not exceed \$1,000. 50

For every additional \$1,000 or fraction thereof. 50

Bond for due execution of duties of office. 1 00

Bond for deed or conveyance of land. 25

Bonds of any description, or other than such as are required in legal proceedings, and such as are not otherwise charged. 25

Cards, playing, per pack, not exceeding in price 18 cents. 02

Over 18 and not over 25 cents per pack. 04

Over 25 and not over 50 cents. 10

Certificates of Loan, same as promissory note.

Certificates of deposit in bank, sum not exceeding \$100. 02

Sum exceeding \$100. 05

Certificates of stock in an incorporated company. 25

Certificate of profits in an incorporated company for a sum not less than \$10 nor exceeding \$50. 10

Exceeding \$50 and not exceeding \$1,000. 25

For every additional \$1,000 or fraction thereof. 25

Certificate of damage or other documents issued by port warden or marine surveyor. 25

Certificates of any other description than those specified. 05

Certified transcripts of judgment, satisfaction of judgment, and of other papers recorded, and of papers on file, each. 10

Contract, brokers. 10

Conveyance, deeds, or other instrument conveying real property, the actual value of which exceeds \$100 and does not exceed \$500. 50

For every additional \$500 or fraction thereof. 50

Dispatch, telegraphic, where the first ten words does not exceed 20 cents. 10

Exceeding 20 cents. 50

Documents made in foreign countries, (power of attorney, deed, or other document), to be used in the United States, shall pay same duty as if issued in the United States.

Entry of goods or wares at the Custom House, either for consumption or warehousing, not exceeding \$100 in value. 25

Exceeding \$100 and not exceeding \$500. 50

Exceeding \$500 in value. 1 00

Withdrawal of goods from bonded warehouse. 50

Insurance, (marine, inland and fire) where amount paid does not exceed \$10. 10

From \$10 to \$50. 25

Exceeding \$50. 50

Insurance, (life) when amount insured does not exceed \$1,000. 25

Exceeds \$1,000 and does not exceed \$5,000. 50

Exceeds \$5,000. 1 00

Lease of lands or tenements, where the rental value does not exceed \$300 per annum. 50

Exceeding \$300, for every additional \$300 or fractional. 50

Change of guarantee of payment of rent 5 cents additional.

Legal documents, writ or other original process, commenced in any court of law or equity. 50

Where amount claimed in a writ issued in a court not of record is \$100 or over. 50

Upon confession of judgment, or equivalent for \$100 or over. 50

Appeals from justices, or inferior courts to court of record. 50

Warrants of distress, when amt of rent does not exceed \$100. 25

When the amount exceeds 100. 50

Manifest for Custom House entry or clearance of the cargo of any vessel not exceeding 300 tons. 1 00

From 300 to 600 tons. 2 00

Exceeding 600 tons. 5 00

Matches, in packages of 100 or less. 01

For every additional 100 in a package. 01

Mortgage of real or personal property for a sum exceeding 100 and not exceeding 500 dollars. 50

For every additional 500 dollars or fraction. 50

Owner's checks. 05

Passage ticket to a foreign port, costing not over 25 dollars. 50

From 25 to 50 dollars. 1 00

For every additional 50 dollars or fractional. 1 00

Patent Medicines, bottles, perfumery, cosmetics, etc., on each package retailing at not over 25 cents. 01

From 25 to 50 cents. 02

From 50 to 75 cents. 03

From 75 cents to one dollar. 04

Over one dollar, each additional 50 cents. 02

Power of attorney to sell or transfer stock, bonds or scrip or collect dividends thereon. 25

To vote at election of incorporated company. 10

To receive and collect rents. 25

To convey real estate, or rent or lease the same. 1 00

For any other purpose. 50

Photographs, upon each picture, the price of which does not exceed 25 cents. 02

From 25 cents to 50 cents. 03

From 50 cents to one dollar. 05

For every additional dollar or fraction thereof. 05

Probate of will, or letters of administration, where the value of both real and personal estate does not exceed 2,000 dollars. 1 00

For every additional 1,000 dollars or fraction thereof. 50

Bonds of executors, administrators, trustees and guardians. 40

Certificate of appointment. 25

Protest upon note, bill of exchange, check, draft, etc., on each package retailing at not over 25 cents. 05

For every additional 100 dollars or fractional part thereof. 05

Renewal of promissory note subject to same stamp duty.

Quitclaim deed should be stamped "Conveyance," except when given as "release of mortgage," in which case it is. Exempt.

Release, discharge, and satisfaction of mortgage. Exempt.

Receipts for a sum exceeding 20 dollars. 02

Returns, Gaugers, for quantity not exceeding 500 gallons. 16

Exceeding 500 gallons. 25

Returns, Measurers, for quantity not exceeding 1,000 bushels. 10

Exceeding 1,000 bushels. 25

Returns, Weighers, for weight not exceeding 5,000 pounds. 16

Exceeding 5,000 pounds. 25

Trust deed, made to secure a debt, same as mortgage. 1 00

Conveying estate, same as conveyance.

Warehouse receipts for property or goods not exceeding in value 500 dollars. 10

From 500 to 1,000 dollars. 20

For every additional 1,000 dollars Warehouse receipts not otherwise provided for. 25

### Sale of School Lands.

NOTICE is hereby given, that in pursuance of an order of the Board of Commissioners of Jackson county, the undersigned will offer for sale, at public vendue, at the Court House door in Jacksonville, on Saturday, the 10th day of February, 1866, between the hours of 9 o'clock A. M. and 4 o'clock P. M., the following described School Lands, to-wit: The S. E. 1/4 of N. E. School Lands, to-wit: The S. E. 1/4 of N. E. 1/4 of Sec. 14, containing 40 acres; the N. E. 1/4 of Sec. 23, containing 7.94 acres; also, beginning at the S. E. corner of Sec. 16, and running thence W. on the south boundary of Sec. 16, 43.22 chains; thence S. 8.12 chains; thence E. 43.22 chains; thence S. 8.12 chains to the place of beginning, containing 96.39 acres, more or less; also, the S. E. 1/4 of S. W. 1/4, and the S. E. 1/4 of N. E. 1/4 of S. W. 1/4, containing 58.92 acres, more or less; all in T. 38 S. R. 1 W.; also, Donation claim No. 86, in T. 37 S. R. 2 W., containing 160.26 acres, and the S. E. fractional 1/4 of the S. E. 1/4 of Sec. 25—same T. and R.—containing 18.82 acres; also, the S. E. 1/4 of S. W. 1/4 and S. E. 1/4 of N. W. 1/4, Sec. 36, T. 35 S. R. 3 W., containing 80 acres. Terms of sale—one-fourth of the purchase money to be paid in gold coin, on the day of sale, and the residue, in three equal annual installments, bearing interest at ten per cent, per annum, payable in gold coin; the deferred payments to be secured by notes of the purchasers with sufficient security. M. A. WILLIAMS, Supt. Com. Schools J. C. December 30, 1865. dec30w5

## THE OREGON SENTINEL.

ISSUED EVERY SATURDAY MORNING.

B. F. DOWELL, Proprietor.

Subscription.—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.

## BY OVERLAND TELEGRAPH

ARRIVAL FROM THE RIO GRANDE.—GENERAL SHERIDAN TALKING PLAIN TO MEJIA.—INTERESTING CORRESPONDENCE.

New York, December 24th.—Advices from the Rio Grande reach us as growing more mixed. Additional correspondence has passed between General Weitzel and Mejia, the Imperial Commander at Matamoros. Weitzel alleges that Mejia has, on mere supposition imprisoned innocent American citizens, and informs him, by direction of General Sheridan, that if such outrages are repeated, no personal apologies will be accepted, and strongly intimates that he will be authorized to settle matters by force of arms.

General Mejia's complaint is the old one of aid and comfort given to Mexican Republicans by Weitzel's troops. Weitzel says he is ordered to say that, hereafter when any garrison under Mejia's command is in a state of siege no supplies of any kind will be permitted to pass to such garrison from this side, General Sheridan considering it a violation of neutrality against the legitimate authorities of Mexico to send powder to such persons; and that [Weitzel] is ordered to stop all intercourse with any garrison during the progress of a siege, except that which humanity shall dictate.

The *Harold's* Brownsville letter says: Forced loans of money and other property are constantly being collected by the Imperial soldiers at the point of the bayonet and citizens who demur to such treatment incur the penalty of death or imprisonment. This correspondent further says the probability of active interference by the United States in the affairs of Mexico is the only thing thought of at Brownsville, and the impression is very strong that this will be delayed but a short time. Certainly the tone of the authorities is such as would warrant the conclusion that no great pains will be taken to avoid a rupture.

New Orleans, December 23d.—City of Mexico advices to November 30th say: The Emperor has extended the period of his amnesty.

The *Times* Mexican correspondent says General Diaz is carrying all before him, and the whole State of Gajaca is in arms against the Imperialists. The Liberals are masters of the whole coast between Vera Cruz and Tuxpan, and also south of Yera Cruz. The Austrians have met with several defeats.

Marsal Bazaine writes to General Mejia that the Northern frontier is under double protection of the Emperor of Mexico and the Emperor of the French.

The *Times* Brownsville correspondent says: The Austrian reinforcements amount to 400 men. They are anxious to desert to our army.

General Weitzel demanded the release of an American steamer seized by Mejia and converted into a gunboat, but was unsuccessful. There is no doubt that American citizens were forced into the imperial trenches during the siege.

New York, December 25th.—A letter from Brownsville mentions the return of a party of Americans who have been exploring the Mexican States of Tamaulipas, Nueva Leon and Coahuila. In the towns Mazza, Gernero, Volocino, Tannas, Candala, Salinas, Montevo and Maury and others of less importance, the people acknowledge the Juarez Government. The French troops left Monterey about November 1st, reaching Saitillo on November 6th. Four hundred native troops were left in the city. The French Commandant gives as a reason for the withdrawal of the troops the unhealthiness of the place. There was a lack of a large quantity of supplies in Monterey, which would be necessary for the sustenance of troops, had they remained in Saitillo. It is rendered probable that the French administration of affairs about Monterey had been very tyrannical, and the people everywhere were more dissatisfied with the empire than they had previously been with the republic. Many complaints were made of outrages committed on citizens by French officers, particularly upon Americans and other foreigners.

The State Department has completed the instructions which it desires the Minister to Mexico to follow, and he will be dispatched at once to the headquarters of the Juarez Government, and remain with the President of the republic, following him wherever he goes, thus making an active demonstration to Maximilian of the

policy this Government intends to pursue. This course has given offense to the French Minister.

The *Republican* issued an extra last evening on Mexican affairs. It professes to have information from London to the effect that there is a secret understanding between Napoleon and Maximilian, allowing the former to withdraw the French troops from Mexico whenever payments should become two months in arrears.

Washington, December 23d.—The Secretary of State has, by direction of the President, sent letters to Provisional Governors Holden of North Carolina and Perry of South Carolina, relieving them from their trust and expressing the President's acknowledgment of the loyalty and discretion which have marked their administration. To the Government of South Carolina he tenders the co-operation of the Government of the United States whenever it may be found necessary in effecting the restoration of the permanent prosperity and welfare of the state over which he has been called upon to preside.

Governor Orr sent the following response:

Columbia, (S. C.), December 22d.

W. H. Seward, Secretary of State: It will be very gratifying to the people of South Carolina to have a government of their own selection. In their name I thank you for the honor and for the proffered co-operation of the Government of the United States when found necessary in effecting early restoration and permanent prosperity and welfare of the State. You may be assured of my unalterable purpose to aid in upholding the supremacy of the United States, and in advancing the honor interest and prosperity of a common country.

JAS. L. ORR, Governor of South Carolina.

The Treasury Department, during the week ending to-day, redeemed certificates to the amount of one million two hundred and fifty thousand dollars, and interest bearing notes to the amount of four millions.

On the re-assembling of Congress, a joint resolution will be offered and passed, proposing an amendment to the Constitution to the effect that qualified voters, instead of gross population, shall be the basis of representation.

The pardon business has grown dull, and issuing such documents has almost ceased.

New York, December 24th.—The American Consul at Toronto and the agent of the Post Office Department have libeled \$100,000 worth of United States three-cent postage stamps found in bond in the Toronto Custom house, and supposed to have been captured at sea by the pirate Florida. The question of ownership will shortly be argued in a Canadian Court.

Military officers recently arrived from the East state positively that General Grant has determined on paying an early visit to the Pacific Coast.

Gold in New York, December 23d, was 145 1/2; sterling 109 1/4.

Washington, December 23d.—The Treasury Department is making preparations to commence the payment of gold coupons due in January.

There are rumors that General Logan, immediately upon communicating with the republican Government, will propose a commercial treaty between the United States and the republic, which shall secure to America important rights upon the great lines from the Gulf of Mexico to the Pacific coast, and such extension of the free list as will greatly extend the Mexican market for American manufactures. In exchange for these privileges, which may be secured by military interposition if necessary, the United States is to loan twenty millions of dollars, or guarantee Mexican bonds to that amount in behalf of the Mexican republic. This last should be received with allowance.

Washington, Dec. 22d.—The Mexican Minister to-day received official intelligence from President Juarez of the abandonment of Chichuahu by the French forces. Two million coined in Mexican silver dollars, at El Paso, were deposited in one of our city banks to day to the credit of the Mexican Republic.

It is reported to night that the Secretary of State has been notified by the Spanish Minister that one certainly, and possibly two, privateers are fitting out in New York to prey on Spanish commerce under the Chilean flag.

General Logan has positively declined the mission to Mexico. A successor will be appointed immediately. Lewis D. Campbell, of Ohio, is mentioned for the place. There are indications that ad valorem duties will be done away with by the present Congress, as far as possible, and other duties substituted.

The Paris correspondent of the *London Post* says it is generally believed in official circles that Spain will push her demands against Chile. England and France still remain neutral, while the United States will espouse the cause of Chile. It is

thought the expected visit of the Empress Charlotte to France is preliminary to Maximilian's return to France. The papers are strictly forbidden to speak on Mexican affairs.

The January interest of the public debt, amounting to from fourteen to fifteen millions, is now ready.

There is reason to believe that several Mexican privateers will soon sail from ports on the Atlantic and Pacific to prey on French commerce.

The Mexicans have advised that the French expedition was corralled at Alamos, Sinaloa, and unable to return to Guaymas. Another account says that Alamos was captured by the Liberals.

The following was a synopsis of Wilson's bill, introduced to-day, to maintain and enforce freedom: "The preamble recites that Congress submitted an Amendment to the Constitution providing for the Abolition of Slavery, and official proclamation has been made that such Amendment has been ratified by three-fourths of the States. The bill provides that all laws, ordinances and regulations in any State or Territory recognizing inequality of civil rights or immunities among the inhabitants, in consequence of race or color, be null and void, and rendering it illegal to make and enforce such laws hereafter. Section two provides that the inhabitants of any State, without distinction of color, be entitled to make contracts, sue and be sued, testify in Courts, purchase or sell real estate, and have an equal benefit of all laws for the security of person and property. Section three provides that any person violating the provisions of this Act shall be guilty of misdemeanor, and punished by fine and imprisonment. The proceedings under this section in insurrectionary States may be made in military Courts till the civil courts are re-established. Section four provides that defendants in any action in any court who shall claim any rights under this Act, by way of defense, may remove by petition such suits into the proper District or Circuit Court.

Major Geo, who was in charge of the Saultabury prison when the mortality among Union prisoners there was the greatest, has been brought here for trial. It is hinted that he eliminates Jeff Davis, so that we may yet see that arch-traitor before a Military Court.

## National Abolition of Slavery

—Proclamation of the Secretary of State.

The following is the proclamation of Secretary Seward, declaring the abolition of Slavery:

To all to whom these presents shall come, greeting: Know ye that whereas, the Congress of the United States, on the 1st day of February last, passed a resolution which is in the words following, namely:

ARTICLE XIII.

Section 1. Neither slavery nor involuntary servitude, except as a punishment for crime, whereof the party shall have been duly convicted, shall exist within the United States, or any place subject to their jurisdiction.

Sec. 3. Congress shall have power to enforce this article by appropriate legislation.

And whereas, it appears from official documents on file in this Department, that the Amendment to the Constitution of the United States proposed as aforesaid has been ratified by the Legislature of the States of Illinois, Rhode Island, Michigan, Maryland, New York, West Virginia, Maine, Kansas, Massachusetts, Pennsylvania, Virginia, Ohio, Missouri, Nevada, Indiana, Louisiana, Minnesota, Wisconsin, Vermont, Tennessee, Arkansas, Connecticut, New Hampshire, South Carolina, Alabama, North Carolina and Georgia, in all twenty-seven; and whereas the whole number of States in the United States is 36; and whereas the before specially named States whose legislatures have ratified the said proposed amendment constitute three-fourths of the whole number of the States in the United States; now, therefore, be it known, that I, William H. Seward, Secretary of State of the United States, by virtue of and in pursuance of the second section of the Act of Congress approved 26th of April, 1818 (1), entitled an "Act to provide for the publication of the laws of the United States and for other purposes," do hereby certify that the Amendment has become valid to all intents and purposes, as part of the Constitution of the United States.

In testimony whereof, etc.

W. H. SEWARD, Secretary of State.

An exchange gives reasons for not publishing a poetic effusion, as follows: "The rithm sounds like pumpkins rolling over a barn floor, while some lines appear to have been measured with a yard-stick, and others with a ten-foot pole.

To remove stains from the character—get rich.

The Ft. Klara Bill.—Mr. Wagner, of Jackson county, introduced the following bill, in the Senate, at the call session of the Legislature, December 6, 1865.

A BILL.

To change the boundaries of Jackson county.

Be it enacted by the Legislative Assembly of the State of Oregon, as follows:

Section 1. That so much of the territory now included in Wasco county as is contained in the following boundaries, to-wit: Beginning at the southeast corner of Douglas county, thence running due east to the one hundredth and twentieth meridian of west latitude, thence due south along the boundary between Grant and Wasco counties to the forty-second parallel of north latitude, thence due west along said forty-second parallel to the southeast corner of Jackson county, thence northerly along the east boundary of Jackson county to the place of beginning, be, and the same hereby is, attached to Jackson county.

Sec. 2. No political or civil right of any person residing in the territory aforesaid shall be abridged or destroyed by such transfer. Suits at law, or in equity, which have been commenced in Wasco county prior to the passage of this act, shall be determined in the same manner as if the act had not passed.

Sec. 3. Hereafter the territory herein described shall be a part of Jackson county and within the jurisdiction thereof.

Sec. 4. In order that no delay or inconvenience may result, it is enacted that this act shall be in force from and after its approval by the Governor.

SECRETARY McCULLOUGH AND GREENBAUMS.—The Springfield (Mass.) *Republican* of November 21st, says:

McCullough is advancing steadily with his plan for the gradual contraction of the currency. The revenues are such that