Pittsburgh Gazette.

S. RIDDLE & CO.,
EDITORS AND PROPRIETORS.

TUESDAY MORNING.....DEC. 15, 1863.

Jeff. Davis's Message.

The N. Y. *Tribune* gives the following very brief interpretation of the very circumlocutory Message of Jeff. Davis to his Congress:

"The Confederacy is played out! It has not soldiers enough to withstand the Union armies, yet it can neither feed, clothe nor shelter those it already has. Its people as well as its armies are ragged and famishing. Its credit is gone, and its paper money is worth (owing to the high price of cotton and the scarcity of rags) some six or eight cents per pound. Its people *know* that the rebel cause is 'gone up,' and must be hunted by bloodhounds to drive them into its shivering, dying legions. In short, it is used up."

But as this may perhaps appear *too* synoptical, and like rendering the "Book of Lamentations" into short metre verse, we must give a somewhat fuller report. After referring in the opening paragraphs to the military affairs of the year, the most favorable aspects of which he of course endeavors to present, and yet cannot succeed very well in making look favorable in any aspect, he takes up the subject of foreign relations, about which he speaks very spitefully, and evidently in great bitterness of spirit. During the year past—if we may believe Mr. Davis—the whole world has combined to cheat, beat and defeat the celebrated "Southern Confederacy." England has acted in her accustomed perfidious manner; France has most unreasonably given the cold shoulder to Davis; every rule of international law has been perversely violated by the great powers of Europe, in their anxiety to show no favor to the ill-used and unlucky Confederates; and we are not surprised to find Mr. Davis warming up as he recounts his wrongs in three mortal columns of small type, till at last he bursts out with threats, and tells his confederates what they might do—but had better not attempt. He threatens to declare a paper blockade of the coast of the United States, "and to capture all neutral vessels trading with their ports that our cruisers can intercept on the high seas." Truly a brilliant proposition, when we remember that these rebel cruisers are built, fitted, armed and manned in the same English ports from which the majority of the "neutral vessels" sail. But John Bull need not be alarmed; Jeff Davis *might* do this, he says, but he promises not to—at least for the present.

After showing how scandalously Europe has treated the "Confederacy," Mr. Davis proceeds to bewail, in two columns, the condition of Mr. Memminger's currency, which appears from his accounts to be nearly as worthless in Richmond as it is in New York. Here he gives two or three extraordinary pieces of news to the world. He confesses, in the first place, that the internal revenue has been collected in only three of the States:

"Popular aversion to internal taxation by the general government has influenced the legislation of the several states, and in only three of them—North Carolina, Mississippi and Texas—were the taxes actually collected from the people."

But this is not all; it appears that "popular aversion" was not without reasonable grounds, for Mr. Davis confesses to the extraordinary fact that the internal tax was levied on only one-third of the property of the people, and that the planters who sit in Congress at Richmond and direct the affairs of the unhappy Southern people, deliberately exempted their own peculiar property—land and slaves—from taxation. This species of property constitutes, according to Mr. Davis, "about two-thirds of the entire taxable property of the Confederate States"—and these two-thirds have hitherto been exempted from taxation. He tells them now that they can no longer hope to escape payment, that "the issues of treasury notes have been increased until the currency in circulation amounts to more than six hundred millions of dollars, or more than threefold the amount required by the business of the country," and that they must begin to tax slaves and plantations as well as the property of the common people.

What will the European creditors of the Confederacy say when they read these astonishing confessions of selfishness in the planting class, and of inefficiency in collecting even the tax that was levied? Lastly, in his currency disquisition the rebel chief urges a forced loan, by means of what he calls a "compulsory reduction of the currency," forcing holders to accept, instead of it, unsaleable bonds of the sinking Confederacy, on which it once promised to pay the interest in coin—a promise long since broken.

Among his plans for reinforcing the rebel armies, he urges the employment of negroes:

"Restoring to the army all who are improperly absent, putting an end to substitution, modifying the exemption law, restricting details, and placing in the ranks each of the able-bodied men, now employed as wagoners, nurses, cooks, and other employees, as are doing service *for which the negroes may be found competent.*"

Again, he adds:

"If to the above measures be added a law to enlarge the policy of the act of the 21st of April, 1862, so as to enable the department to replace not only enlisted cooks, but wagoners, and other employees in the army, by negroes, it is hoped that the ranks of the army will be so strengthened for the ensuing campaign as to put at defiance the utmost efforts of the enemy."

He closes his report of the manifold disasters, humiliations and disappointments of the year with a half-column of abuse of the "savage ferocity," "revolting inhumanity," &c., &c., &c., of the Yankees.

THE repulse at Fort Sanders was not the only defeat with which the rebels met during their late invasion of Tennessee. Kingston, about forty miles from Knoxville, under command of Col. Bird, of the First Tennessee, was attacked by Wheeler's rebel cavalry on the 24th ult. The fight continued without intermission for seven hours, and was participated in on our side by the Sixteenth Kentucky, Twenty-fifth Michigan, and six companies of the Second Tennessee cavalry. Artillery was brought into action on both sides, and the shells of the enemy were thrown into the town. The Union casualties were comparatively slight. The brigade of Col. Bird numbers 2,700, but only the above mentioned regiments were engaged, the others being posted in the rear of the town, to prevent the enemy's flanking them. Skirmishing was kept up for [illegible] days before the battle. The Loyal [illegible] from which [illegible] at last [illegible]

[illegible] United States Consul [illegible] Cadiz for the with [illegible] Washington, and we [illegible] by exalted by [illegible] that best to [illegible] is to the same [illegible] Virginia [illegible] be al- [illegible] these evil [illegible]

[illegible] Minister for the [illegible] for Holmes, 1863.

Report of the Commissioner of Internal Revenue—Operation of the Tax Law—Suggestions and Recommendations.

The Commissioner of Internal Revenue remarks, in beginning his annual report, that the present tax laws have been favorably received by the people, and have added to the revenue of the nation, if not so much as was anticipated at the time of their passage, yet enough to improve largely the credit of the government, and to demonstrate the immense resources which it possesses yet untouched in the loyalty and growing wealth of the people.

No sudden or violent change in the system of taxation devised by Congress appears to be necessary. On the contrary, it is believed that its capacity to produce revenue is not fully indicated by the receipts hitherto obtained. Not only are the productive property and the industry of the country, which are the great sources of this revenue, rapidly growing, but the administration of the laws is improving constantly, and is believed, with the aid of Congress, to be susceptible of such further improvements as will materially add to the revenue. Every advance in this direction is a manifest gain both to the government and the community; for it tends to equalise burdens, to discourage frauds and irregular speculations, and to encourage honest industry and legitimate traffic, while it directly increases the returns to the treasury. Commissioner Lewis therefore refrains from suggesting any radical changes, but proposes such specific alterations as seem to be necessary in order to enable the government to sustain its financial credit by the payment of interest on the accumulating debt incident to the prolongation of the war.

RECEIPTS.

The actual receipts of the internal revenue office from all sources, between September 30th, 1862, and June 30 h, 1863, were $35,586,204 50; and up to September 1st, 1863 they were $7,489,473 00. Up to June 30th, the drawbacks amounted to $676,683 75, and up to September 1st, $503 066 36. At each of these dates, however, there were considerable sums in the hands of collectors, and the annual taxes, including those on incomes, had been only partially received. To say with accuracy how much the excise laws have yielded within a given period is not practicable. Their operation is continuous and the machinery is constantly active. There are hardly over in the mails less than half a million of dollars, including checks, drafts and certificates of deposit, to the credit of this office, *in transitu*. The estimate of the product of the taxes assessed within the year ending on the first day of September last is sixty-five millions of dollars.

The Commissioner says:

"If the law should remain untouched, experience in its administration will enable the officers having charge of the subject to make the yield larger and the expense of collection less; and the increase in the production of the country, owing to the activity of trade and industry, will operate in the same direction. I attribute these causes an addition to the internal revenue of another year of not less than ten millions of dollars. If we add to this the probable results from the measures suggested in relation to spirituous, vinous and malt liquors, and tobacco, in case of their immediate adoption, the internal revenue for the year eighteen hundred and sixty-four, reckoned from January to December, both months included, will reach the sum of *ninety two millions*, without taking into calculation anything likely to come from districts now insurrectionary."

LIFE INSURANCE COMPANIES.

The Commissioner holds that the dividends of life insurance companies should be exempted from the payment of the income tax, but proposes to make a partial compensation to the treasury by increasing the stamp duty now required upon policies of life insurance. The report says:

"It is believed that a stamp on every policy, or emolument of like effect, of fifty cents for each one thousand dollars of the amount insured, may be levied without oppressing the companies or discouraging the demand for insurance. It should also be remarked that life insurance companies which are not purely mutual, but which have a capital stock invested in them for the sake of revenue, should obviously be taxed upon the revenue in the same proportion as the gains and profits of any other business."

TAX UPON LIQUORS.

An increase of the tax upon distilled spirits to sixty cents a gallon is recommended. It is also suggested that a tax upon malt of thirty cents a bushel be imposed, but should it be deemed advisable to continue the exception of malt, and tax only the liquor produced by it, it seems certain that the revenue might be considerably increased by a judicious arrangement of the tax, say to one dollar and fifty cents per barrel.

PETROLEUM.

Certain provisions of the present law which relates to petroleum have occasioned embarrassment and require revision to make them more simple and efficient. The Commissioner condemns the drawback allowed by section 116 as a direct discrimination against the people of this country, and in favor of all other nations, in supplying which nature has given us almost a monopoly, and recommends its repeal.

TOBACCO.

Regarding tobacco as purely a luxury, and in no way a necessary of life, the Commissioner recommends a large increase of the tax upon it. He says:

"This year, notwithstanding the extensive planting in the northern and middle States, the crop is estimated in the last report of the Agricultural bureau, at only two hundred and fifty-eight millions; being still one hundred and seventy millions of pounds less than in 1860. While the domestic production is thus diminished, the foreign demand has been constantly increasing, and it will not be likely to be seriously affected by the difference in price which its exportation, subject to our excise on the raw material, will occasion. I, therefore, beg leave to submit the proposition that tobacco be taxed in the leaf in the hands of the producer, and that no drawback be allowed on its exportation in that shape; so that the cost to the foreign manufacturer may be increased to the extent of our excise. If any drawback is to be allowed, the proper policy of encouraging and sustaining our own manufacturer against adverse legislation of a foreign government, seems to require that it shall be allowed, if at all, only on the manufactured article. The extent to which the allowance should go is a question of some nicety. The tax on tobacco in the leaf, with all the stems on, might, I think, be fixed with advantage to the revenue, and without injury to the producer, at twenty cents per pound. A light tax, varying from five to ten or twelve cents per pound additional, might be imposed on the manufactured commodity. A drawback on this from ten to fifteen cents would give to the domestic manufacturer all the advantages he would derive in the foreign market, and would, in some measure, counterveil the legislation of foreign nations to his prejudice."

WINES.

The use of wines and the tax upon them are thus treated in the report:

"The cultivation of the grape and the manufacture of wine in this country is still in an infant state, and good policy would seem to require that they be encouraged. Though the experience of Europe has shown that the consumption of spirits is not reduced by high rates of duties, it may be in some respects owing to the fact that cheap wines are not furnished to the consumer. If cheap, mild wine could be made to supersede spirits as the common liquor of the million, the result would be gratifying, both in a moral and industrial point of view, and any modification of the excise tending in that direction would be desirable. I apprehend, however, that the tax on spirits must ascend to a much higher figure than has yet been proposed, before any appreciable effect will be produced in determining the choice of liquors on the part of those who habitually drink them, and that at all events, in the present needs of the country for increased revenue, a duty of ten cents per gallon on native wines will not be severely felt or deemed unreasonable. These changes in the amount of duty to be laid on spirituous, vinous, malt liquors seem to be suggested by common experience and the policy which obtains in every well poised system of taxation. They belong to a class of luxuries which may be properly denominated hurtful, and, if the consumption should happen to be affected by the weight of the taxes, the result would not be without compensation to the consumer and the country. The duties are now very low, in view of the modes of using the subjects of them. Twenty cents a gallon is but one cent and a quarter a half pint—a quantity usually sufficient, I presume, for one day's allowance for a moderate drinker. Three times that tax would not be sensibly felt, in a proportionable increase of price. If it would exert any influence on consumption, it would be in favor of the cheaper liquors, which, for that reason, could then better bear some additional duty.

"If in making your estimate of the needs of the Government, it should be found that no considerable increase in the amount derived from internal duties is desired, I should think it a question worthy of consideration whether some increase of tax on all hurtful luxuries, including even tobacco, would not be eligible, so that relief might be afforded to those interests that produce the common necessaries of life. If an increase of the tax on certain products of which the use is purely voluntary, and at the same time at least useless, would be attended by a diminution of tax on such commodities as contribute to the support, comfort or enjoyment of the community, the propriety of the change would seem to be obvious. But if a large revenue is wanted to aid in sustaining the national credit and supplying means for the large expenditures incident to the war, the reason for the change would become invincible."

MINERAL WATERS, &C.

It is proposed to levy the following taxes upon artificial mineral waters, soda waters, sarsaparilla waters, and other beverages of like kind sold in bottles—two cents per dozen of bottles holding a half pint or less, and when sold in bottles of greater capacity, four cents per dozen for each dozen of bottles holding a pint or less; and when sold in bottles of still greater capacity than a pint, one cent per bottle. When sold in any other way, a duty of five per cent. *ad valorem*.

TAXING LUXURIES.

A tax upon the following articles is recommended: Gold watches, pianos, guitars, dogs, looking-glasses beyond a certain size, diamonds, emeralds, and other precious stones, kept for ornament or use.

COTTON.

Cotton is now subjected to a duty of one-half of one cent per pound. Quadruple the tax will not, in the Commissioner's opinion, be excessive. So insignificant a sum can be added to the price in the foreign market, without affecting the demand or exciting dangerous competition. Thread and yarn manufactured and sold, or delivered for being knit or woven into fabrics, may properly be made subject to three per cent. *ad valorem*, the same as if such thread or yarn were sold in the market.

INCREASE OF OTHER TAXES.

Boards planed, tongued and grooved, shingles, bricks, Roman cement, calcined plaster, draining tiles, dressed building stone, printers' ink, maps, charts, periodical publications other than newspapers, and engraver's work, would bear an *ad valorem* duty.

The tax on auction sales is now very low, and will bear to be increased probably to one-fourth of one per cent.

The tax on slaughtered animals may be advantageously adjusted on a somewhat different scale without becoming burdensome, viz: on each head of horned cattle, more than eight weeks old, slaughtered for sale, a tax of thirty cents; and on calves of eight weeks old and less, a tax of five cents per head. On slaughtered swine, exceeding fifty pounds in weight, ten cents per head.

MANUFACTURED ARTICLES.

An amendment of that part of the law which relates to the taxation of manufactured articles is recommended. The report says:

"A number of railroad companies, and other large operators, who manufacture locomotive engines, railroad cars, paper for printing and many other articles consumed by them in the prosecution of their business, embracing in the aggregate the value of millions, have insisted that the six hundred dollar limitation has application only to manufactures that are sold, not those consumed by manufacturers themselves; and that constructions has been adopted in several litigated cases. Though it may be in accordance with the legal intent of the statute, I cannot believe that it was contemplated by Congress to give large corporations the privilege of carrying on extensive manufactures of wood, iron and other materials, without the payment of a duty, because they happen to be such extensive consumers as to make the business of manufacturing for themselves profitable. It is not consistent with the general spirit of the legislation of that honorable body to discriminate in favor of corporate institutions or private firms, wielding enormous capital, to the prejudice of small manufacturers, and to the aggregation, instead of the diffusion, of capital, and the healthy condition of trade produced by active competition. I therefore beg leave to suggest the propriety of so amending the law as to make it answer plainly the original intent. This, I submit, may be done by requiring that all productions or manufactures used or consumed by the producers or manufacturers thereof, being articles of commercial value, and which would be taxable if sold, shall be in like manner taxable when used or consumed."

THE INCOME TAX

On this important subject the Commissioner makes the following observations:

"I suggest that the income tax be left untouched, except in a few slight particulars. This tax, though as fair in theory as any that can be laid, has been found by the experience of other countries to be encumbered with practical difficulties in the assessment which have deprived it of all claims to public favor. The people of this country have accepted it with cheerfulness, to meet a temporary exigency, and it has excited no serious complaint in its administration. In order that it might not be felt to be inquisitorial in its character, the instructions issued by this office required that the returns of income shall not be open to the inspection of others than officers of the revenue. Some doubt having been entertained whether a proper construction of the law sustains the instructions, I recommend that the doubt be removed by express enactment. It will, I think, contribute to fairness if the provision allowing a deduction for rent paid for dwelling houses be stricken from the law, and that owners of such houses, residing in them, be charged with their rental value as income. It seems to me, also, that a change in the rate of taxation of large incomes may be properly made, subjecting incomes over five thousand dollars ($5,000) and less than ten thousand dollars ($10,000) in amount to four per cent. tax, and those over ten thousand dollars ($10,000) and less than twenty thousand dollars ($20,000) to five per cent., and those exceeding twenty thousand dollars ($20,000 to five and a half or six per cent. The English rate is now over four per cent. in time of peace, and during the Russian war it was upwards of five and eight-tenths per cent. on all incomes over £150. If the English people could tolerate, without murmuring, such a tax to sustain a war of conquest and ambition, American citizens will certainly endure a lighter one for union and freedom.

"There is a class of persons subject to the assessment of the income tax who claim exemption on peculiar grounds. I allude to the subjects of foreign governments representing them here as consular agents. Many of these persons are obliged to pay a tax upon the salaries which they receive from the home governments for their official services, and complaint is made, with some reason, that a double tax charged upon the same source is unduly severe. In some countries it appears that American consuls are obliged to pay taxes on their income however derived, while in [illegible] no such tax is exacted. I submit the consideration whether the same measure of liberal courtesy might not be extended to the subjects of foreign governments serving as consuls in our ports, as are extended by those governments to American citizens serving abroad in a consular capacity. We have sufficient information in this office to enable us to make the proper discrimination. The inequality, if any should exist, will be attributed to the proper cause, and those who suffer by it will know where to apply for the remedy."

STAMP DUTIES ON DOCUMENTS.

It is proposed to levy a duty upon receipts for the payment of money, equal to one-half the duty now required on checks and sight drafts. The following additional sources of revenue are also indicated:

"Assignments and transfers of personal property other than instruments of evidence now provided for, by any writing, such as assignments in trust, deeds, for the benefit of creditors or others; bills of sale and documents of like nature. Indentures of apprenticeship, articles of partnership, attested copies of instruments made evidence by law, warrants of distress, writs of execution, letters patent for inventions, leases of personal property, certificates of copyright, commissions appointing persons to offices, certificates of admission of attorney's or counsellors to practice law, diplomas of medical schools, colleges and universities, and certificates of marriage, and all written or printed instruments not otherwise provided for, when offered in evidence on the trial or hearing of any civil case at law before any court or judicial magistrate."

VARIOUS RECOMMENDATIONS.

The Commissioner adds these recommendations:

"I respectfully recommend that the stamp duties on promissory notes, inland bills, drafts and orders, and also mortgages and personal bonds for the payment of certain sums of money be doubled, and that the maximum of those to be required in any case be also doubled; that the stamp duties on agreements or contracts, other than those specified in the schedule, be ten cents; that the words 'exceeding twenty dollars' be stricken from the clause in schedule B relating to bank checks, drafts or orders, and also from the first paragraph of the sixth section of the amendatory act; that the stamp duties on life, marine and inland insurance policies be doubled; that those on leases be proportioned to the rent reserved and the length of the term; that to letters of attorney to do single acts, such as enter satisfaction on a judgment or mortgage, execute a paper or document other than a conveyance, serve a notice or process to appear to a suit or action, to receive prize money or wages of labor, be assigned a moderate duty more appropriate to the nature of the service to be performed than that now provided; and that writs, summonses, and other processes for the commencement of actions before justices of the peace, in cases of civil jurisdiction, and writs of execution, also issued by such justices for the seizure or sale of goods, be made subject to a small stamp duty."

The report recommends a tax upon the tonnage receipts of railroad and steamboat companies, and upon the dividends of telegraph companies; he also recommends a tax of two and one-fifth per cent. instead of one per cent. on the circulation of banks, of one fifth of one per cent. on deposits instead of one-eighth, and of one-twentieth of one per cent. on sales at brokers' boards. The Commissioner says:

"The extension proposed to be given to the system of internal revenue, and the additional duties on the producing sources above suggested, in view of the increasing wants of the government, cannot be fairly expected to yield the sum of one hundred and fifty millions of dollars, which, as I have already stated, was the estimate reported to you by this office in December last. If, therefore, it shall be deemed necessary to obtain by internal duties the last named sum, recourse must be had to some other quarter, in additional taxes imposed on products which enter largely into consumption. A tax of two per cent. additional on the general manufactures of the country, would, I think, produce the required sum—probably a few millions more. In making the estimate, some allowance must be made for reduced consumption caused by the increased economy in the use, incident to increased taxes. Doubling duties on necessaries will not double the revenue, and the proportion of the receipts to the rate will be less than in the case of such luxuries as are used in gratifying the appetites. Consideration has been given to common experience on this point, and due allowance made for it."

The report concludes with suggestions of amendments to the Excise law, designed to increase its efficiency. Among these suggestions is one looking to the facilitation of collections, as follows:

"As a means of facilitating such collections, and affording to the United States and citizens alike an opportunity of having their respective rights in all internal revenue cases quickly and cheaply adjusted, I beg leave to suggest whether it will not be expedient to confer civil jurisdiction on commissioners appointed or to be appointed by the circuit courts, where the sum in controversy does not exceed a certain limit to be named in the laws, and I should think that limit may be safely fixed at two hundred and fifty or three hundred dollars. Right of jury trial may be secured by making provision for appeal. As a condition annexed to the benefit of appeal, security for costs may be required of any other party than the United States. A tribunal of the kind suggested, making justice under the internal revenue laws rapid in movement and small in expense, would probably be found to be peculiarly acceptable to the citizen as well as useful to the government."

HOW THE GOVERNMENT IS PROVIDED FOR WAR.—The Government, which had not half a million of muskets in all the armories at the commencement of the rebellion, now has, in addition to the million and a half placed in the hands of the men of our armies, enough remaining to equip eight hundred thousand men. There are accoutrements enough for eighteen hundred thousand men. It is not likely that, as a nation, we shall ever hereafter be caught unprepared for war, for our present necessities have developed all the resources which are required to supply the materials of war.

THE estimate of clothing for the army for the next fiscal year is $38,000,000.

NINE hundred thousand dollars are asked for the benefit of prisoners of war.

CANDIDATES.

CORONER.—JOHN MCCLUNG, of the First Ward, Allegheny, will be candidate for Coroner of Allegheny County, subject to the decision of the ensuing County Union Convention. de14:tc

THE MAYORALTY OF ALLEGHENY.—Capt. SIMON DACH, at the urgent solicitation of many citizens, has consented to permit his name to be used as a candidate for the Mayoralty of Allegheny City, at the ensuing municipal election. no14:tc

NEW ADVERTISEMENTS.

CLUE—57 bbls. now landing, for sale by ISAIAH DICKEY & CO.

CALICOS, at McCLELLAND'S AUCTION.

GUM SHOES, at McCLELLAND'S AUCTION.

GREASE—35 bbls. now landing from steamer Minerva, for sale by ISAIAH DICKEY & CO.

SALT.—1000 bbls Extra No. 1 Salt, for sale at 185 Liberty street, by WM. P. BERK & CO.

GREASE.—35 bbls. Grease on board steamer Conway No. 2, to arrive and for sale by ISAIAH DICKEY & CO.

CRUDE AND REFINED OIL always on hand and for sale by JAS. DALZELL & SON, 69 and 70 Water street.

OIL BARRELS.—1,000 prime, second-hand, Crude and Refined Oil Barrels, for sale by JAS. DALZELL & SON, 69 and 70 Water street.

LARD OIL.

50 bbls. No. 1 Winter Strained;
50 " " Fall;
For sale by JAS. DALZELL & SON, 69 and 70 Water street.

LUBRICATING OIL.

100 bbls. pure Duck Creek Oil;
50 " " Franklin;
Warranted not to chill or gum, equal to No. 2 Lard Oil as lubricators, for sale by JAS. DALZELL & SON, 69 and 70 Water street.

PUBLIC NOTICES.

OFFICE OF THE CITIZENS INSURANCE CO., Pittsburgh, Dec 14th, 1863.

DIVIDEND NOTICE.—The President and Directors of this Company have this day declared a Dividend of FOUR DOLLARS PER SHARE, free of U. S. Tax, payable to the Stockholders forthwith.
de15:1w SAMUEL REA, Secretary.

PROVOST MARSHAL'S OFFICE, 22D DIST. PA., No. 89 Fourth street, PITTSBURGH, PA., Dec. 13, 1863.

ELECTION BY PARENTS.—Owing to the fact that the time for bearing aliens, non-residents, those under or over age, and examining cases of manifest permanent physical disability, expires on Dec. 20th, the Board of Enrollment will not hear cases of Election by Parent before WEDNESDAY, Dec. 23d, at 10 o'clock, when all such applications will be considered in the order they are filed. Where one of the sons is enrolled in another districts, the applicant must produce a certificate of that fact from the proper Board.

By order of the Board of Enrollment.

J. HERON FOSTER, Captain and Provost Marshal 22dDist. Pa.
de15:2td:1tw

BIRMINGHAM, Dec. 12, 1863.

TO JAMES SALISBURY, Esq., Burgess of the Borough of Birmingham.—Sir.—The undersigned would most respectfully request you to call a PUBLIC MEETING of all the citizens of this borough liable to be drafted under the present call for men, and also of all others in favor of raising the quota of the borough of Birmingham by volunteering instead of drafting, for the purpose of devising means for raising bounties for volunteers.

We respectfully suggest to you the expediency of issuing the call for said meeting at an early day.

Very respectfully your fellow citizens,

John P. Peters,	Samuel M'Kee,
W. G. Anghinbaugh,	A. B. Stevenson,
R. B. Carnahan,	Wolfe & Duff,
N. Patterson,	James Whitfield,
John Carrick,	S. Reynolds,
B. A. Wolf.	

BIRMINGHAM, Dec. 14, 1863.

In accordance with the above request, I do hereby appoint a meeting to be held in the BIRMINGHAM MARKET HALL on WEDNESDAY, the 16th inst., at 7 o'clock, p. m. Business relating to the coming draft will be before the meeting. The citizens of the Borough are respectfully invited to attend.
de15 JAMES SALISBURY, Burgess.

PITTSBURGH SANITARY COMMITTEE.

Office and Depository, 80 Fourth Street, Between Wood and Market Streets.

PRESIDENT—THOMAS BAKEWELL.

SECRETARY—JOSEPH B. HUNTER.

TREASURER—JAMES PARK, Jr.

Contributions of money and goods solicited.

Stores sent to all parts of the army.

Information furnished in relation to the sick and wounded in the Camps and Hospitals.

The freight on goods donated is paid here.

Address, PITTSBURGH SANITARY COMMITTEE.
de3:6tdf

COLLECTOR'S NOTICE.—The Annual Assessment List for 1863, containing Taxes on Trades, Silver Plate, Carriages, &c., and License Duties in the 4th Division of the 22d Penna. District, comprising the 6th, 7th and 8th Wards of the City of Pittsburgh, and 4th Township, excepting that part north of Penn street, has been received from the Assessor, and the Taxes are now due. I will receive the Taxes as aforesaid, at the office of Aldermen BUTLER, No. 120 Wylie street, from the 21st day of November until the 15th day of December, 1863, inclusive, between the hours of 1 and 3 p. m., after which time the penalties prescribed by the law will be exacted. JOHN A. SERGEANT, Deputy Collector 4th Division, 22d District.
de4:tde15

THE NEW GYMNASTICS AT MENZIES HALL.—The Classes are open for new members at each time of meeting. Ladies and Gentlemen, TUESDAY and FRIDAY EVENINGS, at 7½ o'clock. Ladies and Children, WEDNESDAY and SATURDAY AFTERNOONS, at 3 o'clock.

TERMS, IN ADVANCE:

For Adults, course of twenty lessons	$5 00
For Lads and Misses, " "	4 00
For Children, " "	3 00.

no17:tf

FIRST NATIONAL BANK OF ALLEGHENY.—The Board of Directors have this day called on an assessment of Fifty Per Cent. of the Capital Stock of "The First National Bank of Allegheny," payable on the 17th inst., at the office of the Mechanics' Savings' Bank, Allegheny.
de10:td T. H. KEVIN, President.

OFFICE OF THE CITIZENS INSURANCE CO., Pittsburgh, Dec. 10th, 1863.

AN ELECTION FOR THIRTEEN DIRECTORS OF THIS COMPANY, to serve during the ensuing year, will be held at this office on MONDAY, the 21st inst., between the hours of 11 a. m. and 1 p. m.
de10:td SAMUEL REA, Secretary.

NEW ADVERTISEMENTS.

FOR SALE—A large Cottage BRICK DWELLING HOUSE, on Borough street, Lawrenceville, with large lot of ground, beautifully ornamented; fruit and shade trees.
Enquire of S. B. W. GILL,
de14:tw 89 Fifth street, Pittsburgh.

LOST—ON TUESDAY LAST, AN ARTICLE OF AGREEMENT between Wm. Aber, of Pittsburgh, and George D. M'Kinnon of Columbiana county, Ohio. The finder will be suitably rewarded by leaving it at the DISPATCH OFFICE.
de14:3t

$5.00 REWARD.—Strayed, from the residence of the subscriber, at No. 761 Penn street, Ninth Ward, about two weeks since, a MILK COW, with small tents, of red color, and in good order. The finder will receive the above reward by taking her to the undersigned.
de14:1t GOODLIF STARR.

THIRD WARD UNPAID WATER RENTS, CITY, POOR AND BUSINESS TAXES, for 1863, are due and must be paid to save costs. Received at City Treasurer's Office, Fourth street, during business hours, or at my residence, No. 179 Webster street, opposite the Water Works, from 6 to 8 a. m. and 5 to 7 o'clock p. m.
de8:tf J. R. NEWMAN, Collector.

NEW HISTORICAL WORK.

HISTORY OF CHARLES, THE BOLD DUKE OF BURGUNDY. By John Foster Kirk. 2 vols., 8vo., with portrait.
For sale by KAY & COMPANY,
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75 TO 100 TONS OF

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de14 Office, Butler street, Lawrenceville.

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200 bbls. choice FAMILY FLOUR;
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HOUSE AND LOT FOR SALE, A CHEAP FOR CASH.—The Lot has 22 feet front on Townsend street, Sixth Ward, and runs back 100 feet to an alley. The House is a two-story brick, containing five rooms, and is on the rear of the lot, fronting on the alley. A good bargain may be had by applying soon, to JOHN KNOWLSON, Townsend street, or at
de8:tw THIS OFFICE.

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ALBUMS, GOLD PENS AND CASES; LADIES' WORK BOXES, BASKETS, PORTFOLIOS, TOY BOOKS, INTELLECTUAL AND AMUSING GAMES, &c., &c., in great variety, at the new Book Store of
THOS. E. WAKEHAM,
de14 101 Federal street, Allegheny.

EXEMPTIONS FROM THE DRAFT.—Aliens persons enrolled in the wrong place, those who were under 20 or over 35 (not married,) on the 1st of July last, but more especially fathers and mothers having two or more sons liable to the draft, should file their claims immediately, so as to claim on the ground of election by father or mother can be filed after Saturday next. N. B.—The papers, necessary to be used in the above cases, carefully made out and filed by WM. T. DUNN, 103 Fifth st.
de14:tw Third door below Cathedral.

VALUABLE STOCKS AT AUCTION.—ON TUESDAY EVENING, Dec. 15th, 1863, at 7½ o'clock, will be sold, at the Commercial Sale Rooms, No. 54 Fifth street:

10 shares Exchange Bank Stock;	
15 do Merchants' & Manufacturers' Bank;	
1 do Iron City Bank Stock;	
20 do Citizens' Bank Stock;	
1 do Marine Railway Co.;	
50 do Pittsburgh & Connellsville R. R. Co.;	
50 do Allegheny Valley Railroad Co.;	

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Also, one other tract of timber land, containing 115 ACRES, situate in Burrell township, Indiana county, 4 miles from Blairsville. The timber, principally oak, is of the best quality. There is also on this tract an abundance of Coal and Iron Ore. The tract lies on both sides of a good stream, on which are excellent Saw Mill seats.

A rare opportunity is here offered to persons who wish to purchase valuable lands. Possession will be given to the first tract on the 1st of April, 1864, and to the second tract immediately.

For further particulars and terms address,

W. B. ROYERS, Attorney-at-Law,
de12:1wcod Blairsville, Pa.

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