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"ONLY MOTHER."

The July sun was almost overhead in the heavens, drinking up the water from the little brooks, and fairly scorching the adroit grass in the pastures. The cattle left feeding in the meadows and stood kneedeep in the pond, where the thick shadows of the wood fell over it. It was far too warm to work or even to play, so the boys who had been standing all the morning with their fishing-lines dangling over the railing of the bridge, put up their hooks and threw themselves down in the cool shade of the old elms on the bank. They made a very pretty picture as they lay there, with their shirt-collars unbuttoned, and their moist hair pushed back from their flushed faces. One of them, Willie Downer, had a pictorial newspaper in his pocket, with large engravings of the companies of soldiers at Washington, their camp-grounds, flags and cannon, and the uniform they wore. He spread the paper on the grass and began explaining the pictures to his companion, Archie Morris.

"If I was only old enough," said Willie earnestly, "I should enlist for a soldier. It would be so grand to go out to fight for the country and help defend our liberties. Don't you wish you were a man, Archie?"

"Yes," said Archie, "I should like to be a man, but neither—say—we need not wait till that time to be brave; we can show our courage now."

"I know," said Willie; "even in Lyman joined the company, and he is only three years older than I, but then he is as tall as father, every bit."

"That wasn't what mother meant," said Archie; "she said a good soldier must be ready to undertake any duty, it took a great deal more courage to do little disagreeable things than to march up in the face of an enemy to battle. Then she said the first duty of every soldier was to learn to obey orders, and that is just what we boys are doing."

Willie looked a good deal dissatisfied, and did not seem to like this view of the matter; but just at that moment somebody came to the door of one of the white cottages just below the bridge and called, "Willie! Willie!" He did not stir, but went on examining the paper.

"Somebody called you, Willie," said Archie, looking towards the houses.

"It's only mother," replied Willie; "she wants me to go of some errand, and I am not going out in this hot sun."

Archie looked at him a moment in astonishment, and then asked, "But what will she say when you go home?"

"O," said Willie carelessly, "she won't know I heard her, for I didn't turn my head a bit."

"She is going to the spring for water," said Archie, still watching the house; "I would search my face to a blister before I would be here and let my mother do that."

"Pooh!" said Willie, "that's nothing; she is so used to being over the hot stove that she don't mind it much."

Just then a woman with a baby in her arms came to the window of the other cottage and called Archie.

"Ay, ay!" said Archie, springing up and swinging his hat toward the house.

"Don't go yet, Archie," said Willie; "just wait till we finish this paper; it won't make any difference."

"I'm learning to obey orders," said Archie; "besides, I know mother wants me to take care of baby while she gets dinner."

"I do hate baby-tending; it's girl's work," said Willie.

"So is cooking and washing clothes, but the soldiers have to do both. Right about face!" said he, shouldering his fish-pole and starting for home, "my company has received marching orders."

"Just in time, Archie," said his mother, placing the baby in his arms. "I see my volunteer means to be on hand whenever his order come."

Now, Archie really disliked tending baby very much, especially on such a warm day, when it took all his patience and ingenuity to amuse his little brother, made unusually fretful by the heat. But one glance into the heated kitchen, where his mother was busy over the glowing stove, made him think himself very fortunate to be able to remain in the sitting room, with closed blinds and open windows. But baby was not at all pleased with the darkened room. He would not sit on the floor and roll Archie's ball; he would not laugh at all Archie's antics and grimaces; he wanted to be carried, and carried he must be.

"Come on then," said Archie, tossing him to his shoulders. "Now I'm on a forced march from Washington to Texas, and this is my knapsack and blanket—Heavy load, hot weather—mercury up to 500 degrees in the shade—whole army of secessionists running away from us—bound to get there before morning—band

strike up Yankee Doodle"—and he commenced rapidly pacing the room, whistling Yankee Doodle to baby's great satisfaction.

Just as he was beginning to find it pretty hard work the door opened, and his sister Sarah came in from school—"Turn out and relieve guard," said Archie, dropping the baby into her lap and throwing himself full length on the carpet.

"You're full of your war nonsense," said Sarah, laughing.

"O, well," said Archie, "anything to amuse baby and keep a fellow good-natured this hot weather."

Willie Downer lay still under the tree for a while after Archie left him, thinking what great things he would do when he grew up to be a man; how he would be a brave general, and lead armies to battle, and be called the defender of his country. Then, when he thought dinner was about ready, he got up and sauntered slowly home.

His tired mother was hurrying about the kitchen with the baby on one arm, trying to prepare the food for the table. "O, Willie," said she, "I have wanted you to help me so much. Mary is sick with the headache, and while I was gone for cool water for her the baby woke up, and I have had to carry him around ever since. I called you twice, but you didn't hear me."

Willie felt a little guilty at these words, but he did not make any answer, except to complain of the heat and ask how soon dinner would be ready.

His listless attempts at amusing the baby only made him fret the more, till Mary rose slowly from her pillow and took him in her arms.

"O, dear!" said Willie, dropping upon the sofa where his sister had been lying. "I do wish I was a man and could do something worth doing."

"You might have found enough to do if you had been at home this forenoon," said Mary; "poor mother needed you sadly."

"I don't like tending baby and bringing wood and water, and such tiresome work," said Willie scornfully; "I think mother might keep a girl to do it for her."

"Willie," said his sister, "I think you must have forgotten the first verse of your Bible last Sabbath. He that is faithful in that which is least, is faithful also in much; and he that is unjust in the least, is unjust also in much. Suppose a company of soldiers were going to be attacked by an enemy, and instead of preparing to defend themselves, should just lie idle waiting for their coming. Why don't you go to work and throw up some fortifications, and get your rifles in order, and your big guns mounted? you would ask them, 'O, they would say, 'we don't like digging trenches, and cleaning arms, and drilling and practicing; we are going to fight, and when the enemy comes you will see how brave we are.' What foolish soldiers! you would say, and so I say to you, What a foolish soldier! Here you are with your fort to build, and you haven't laid up any stone of ammunition or learned how to use your weapons, and yet you are impatient for the enemy to come. Don't you know that every time you give up your own pleasure for the good of others there is one big stone in your fort; every time you cheerfully submit to uncomfortable, unpleasant things, there is another stone. Everything new that you learn is so much ammunition laid up for use; the great things are cannonballs, and the little things are powder and shot. It takes a great deal of patient drilling to make a good soldier, Willie, but one good one can accomplish more than a great many poor ones."

"Give me the baby," said Willie, jumping up, "mother told me to take care of him, and I'll begin to drill by learning to obey orders; Archie says that's the first thing. I have been thinking what a brave man I would be, Mary, but I see after all I have been acting like a coward, and deserve to be drummed out of camp."

Ladies' Repository.

A Southerner Makes a Speech, and then Spits Upon the Likeness of Davis and Beauregard.

A scene took place at the Central Station yesterday afternoon, which caused us to ponder awhile on the multitudinous fancies to which the human brain is subjected. It has always been a mooted question between scientific gentlemen as to what point a man ceases to be sane and becomes insane. There are individuals, whom no one would ever suspect of ebriety, who contend that mankind is more or less insane either on one or more subjects. But that there is method, and even reason, in the madness of some, is developed almost daily. We have a case in point. It is as follows:

In the Rogues' Gallery room, yesterday afternoon, there was seated, beside himself, Detective Franklin, smoking his meersbaum, as a philo-sophical solace, because of the reduction of the salaries of the Police. He was in that dreamy state of half-insomnolence incident to the fragrant influences of "Lyneburg fine cut." By his side was seated the ever-active Fire Marshal Blackburn, jotting down in his diary the minute particulars of the last conflagration; the irrepensible Josh. Taggart was reclining on the sofa, he having been out all night on a "piping" expedition; the tall Lemmon was lying back in an arm-chair, his long pedals be-

ing elevated to a corner of the table; Wigley was extemporizing, in his usual happy style, on the glory of our Union, and the horrors of civil war, and we were undergoing the painful infliction of reading an editorial as to what the Government ought to do, and what it ought not to do. The quietness of this happy family of professional gentlemen was broken by the entrance of a fine-looking specimen of humanity, whose address was that of a perfect gentleman. His voice was musical, deep, sonorous.

"Gentlemen," said he, "I hope I do not intrude; but I desire to see the Rogues' Gallery."

"Certainly, certainly," said Blackburn, in his usual urbane style; "walk in, sir."

The gentleman stepped forward, rather gracefully, and looking around at the great variety of faces that stared from the surrounding walls, he said:

"I am told you have the traitors here."

"Yes, sir," replied a Detective; "they are in that row," pointing them out at the same time. "There they are, from Jeff. Davis down to Ex-Marshal Kane, of Baltimore."

The stranger looked steadily at them at once glance, then he examined each with more than ordinary minuteness, mumbling something to himself, as he passed along. Presently he turned, and remarked that he "knew every one of the d-d traitors, who are nothing more nor less than like the money-changers in the temple of livery. They would cast down and throttle the Goddess of Peace, and tear under the Goddess of Liberty from that glorious flag which she yet waves in triumph."

This kind of talk rather suited us, the labored editorial became nauseating to our patriotic stomach, and the paper dropped from our hands. Blackburn laid aside his pen, Lemmon brought his pedals to a perpendicular, and Job rose to an upright position. A certain expression of the eye of the stranger revealed the fact that he was insane, but harmless—"Go on, sir; we shall be very happy to hear you," ejaculated the Fire Marshal. The gentleman made quite a speech, and as it was somewhat interesting to us, we present an abstract of it; though incoherent, it yet contains some good points.

"Gentlemen," said he, "I am a Southerner by birth—my wife, my children, all first came into the light of this world beneath the genial rays of the sunny South. It is a beautiful country—its mountains, its valleys, its plains, its swamps, all proclaim the bounty of a beneficent Providence; its gentle winds used to sing hymns of peace in the branches of its stately trees; its rolling streams, meandering through its ever-lasting hills, sang praises to the God of all. Oh! how many happy, happy hours have I spent upon the banks of the Severn river, there, with my wife clinging to me as the ivy to the oak—there, with my little pretting boy, and my sweet little girls, clustering around us as grapes pending from the vine—there we spent many a happy hour, gentlemen, when the clear moonlight of the Summer evening glittered in silver-spangled beauty on the bosom of the stream, and taught us all to look from that bright and glowing picture to the stars that danced in the rippling tide, opening, as it were, to us the windows of peaceful Heaven. The infernal traitors to our country invaded the peace of the whole South—domestic tranquility gave place to horror and ruin even our minister of the Gospel preached hell from his lips, and his heart was a Vesuvius of damnation, belching forth its lava of destruction. Armed guards waited upon me, but I buried them back with defiance, and I impaled one of them on the spear of my flag-staff. I waved the flag of the free in their damning presence—

but my wife, the idol of my heart, [here the tears started down the man's cheeks,] she was terrified—a more beautiful, kind angel was never sent from Heaven to lend grace to the earth, or enchantment to life. She never recovered from that damned moment of the rebellion, but she died, and she now lays embalmed on the banks of the Severn river, where the once genial zephyrs sing a requiem over her tomb. They said I was crazy, and forced me into the asylum; but the hell-hounds took all my property. Davis, the arch traitor, is bound to hell-fiery dragons haunt him day and night. Wigley is a drunkard, an infernal inebriate, a d-d scoundrel, and a pusillanimous thief. Floyd is more than doubly damned in all the villainy that human flesh is heir to. Letcher is a blood red whiskey drinker, and Buchanan is an old fogy. Moury is a fawning peeper, and crooks the pregnant hinges of his gristle-back—he has no back-bone. Beauregard is a humbug; why don't he attack Washington? why don't he come on, and say, damned be he who first cries hold, enough! where is the braggy Wise, who wanted to whip the firement why don't Lee cross the Potomac? why don't Johnston come and lick all Philadelphia? why don't they sack New York, and burn down Boston?—Where are you, all you accursed satastria, beshanalian hell-hounds, vampired why don't suck more blood of the innocent? why don't you burn more niggers, to horrify the rest! Gracious Heaven! how I tremble when I think of the scenes of despair that I have gone through with in Carolina. My rice is gone; my cotton is laying waste; my niggers are taken; my children are separ-

ated from me; my wife is dead—and all this because of the unboly, cruel, cruel war against the Union, by a set of blaspheming, whiskey-drinking, crazy fiends, who were let loose from hell by John C. Calhoun, when he was pitched headlong into the cauldron of liquid fire. I am a Union man; therefore they say I am crazy. Gentlemen, I have entwined my arms around the Goddess of Liberty, and I exclaim, war to the knife, and eternal damnation to all traitors, Gospel traitors in particular, for they have helped to do it all. They didn't preach peace on earth, and good will to all men. Not they lied in their teeth; with hollow mockery in their hearts, with duplicity on their lips, they preached treason from the pulpit, clothed as it was in the beautiful garb of religion. Oh, ye canting hypocrites! Ye are of your father, the devil. I tell you gentlemen, the devil will have to have more clerks, for he has not forces enough to record the names of the traitors. They will get Manassas after awhile, with a vengeance; legions will be hurled to the bottomless pit; the American flag shall wave over Fort Sumter; Charleston shall be laid in ashes; my property, and all, shall go; Bragg shall be driven from Pensacola; New Orleans shall be regenerated, redeemed, and disenthralled; Montgomery shall be sacked; Richmond shall be blown up, and the niggers shall be set free; I own twenty niggers, that shall all be set free, rather than our country shall be ruined; and for all this, they tell me I am crazy.

The above is a brief epitome of a half-hour speech, as delivered by as fine a looking specimen of humanity as we have seen for many a day. He spat on the likeness of Jeff. Davis and Beauregard, and, calming down from his excitement, started toward the door, and bidding good-bye, left the building. It was a strange scene throughout, but decidedly interesting.—*Daily News.*

OFFICIAL COPY Of the direct Tax Bill.

THE TAX ON INCOMES.

A copy of the direct tax bill passed by Congress is published, and differs very materially from the one going the rounds of the press. It appears that the proposed tax on watches and carriages, and an excise upon domestic liquors contained in the original bill, were stricken out by the committee of conference of the two Houses. The bill as passed, taxes the incomes of residents of the United States, whose said incomes are over \$900, three per cent, and the incomes of non-residents who over \$800, and accruing from property, &c., owned in the United States, five per cent. The total levy of \$20,000,000 is upon real property and incomes. Every resident is entitled to exemption in the property upon which he resides as far as \$500, and on incomes of less than \$800 per year no tax is levied.

The great importance of this law induces us to give a very full abstract of its provisions.

It commences with section 8 of the new tariff bill, and lays a direct tax of \$20,000,000, apportioned to the several states as follows:

STATE	AMOUNT
Maine	\$420,826
Indiana	1,146,551
N. Hampshire	218,406
Illinois	1,146,551
Vermont	211,065
Missouri	761,127
Massachusetts	824,581
Kansas	71,743
Rhode Island	116,763
Arkansas	261,886
Connecticut	305,214
Michigan	501,763
New York	2,603,918
Florida	77,532
New Jersey	450,134
Texas	355,103
Pennsylvania	1,946,719
Iowa	452,088
Delaware	74,681
Wisconsin	519,688
Maryland	436,823
California	254,538
Virginia	937,550
Minnesota	108,523
N. Carolina	576,194
Oregon	35,140
S. Carolina	303,570
New Mexico	62,642
Georgia	546,367
Utah	26,981
Alabama	529,313
Washington	7,755
Mississippi	413,084
Nebraska	19,321
Louisiana	385,886
Nevada	4,592
Ohio	1,567,089
Colorado	22,905
Kentucky	713,695
Dacota	3,241
Tennessee	669,489
Dis. Columbia	49,437

ASSESSORS AND COLLECTORS.

Sections 9, 10, 11 and 12 of the bill declare the mode of appointing assessors and collectors, and their duties. The Secretary of the Treasury will divide the States, Territories and District of Columbia into convenient districts, and appoint an assessor and collector, who must be freeholders and residents in each district. They must give suitable bonds and take oath to execute their offices faithfully. Their appointment is to take place before the second Tuesday of February 1862.

THE MODE OF ASSESSMENT.

Sections 13, 14 and 15 enact that the direct tax laid by the act is to be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling houses, with several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the 1st day of April, 1862: Provided, however, that all property of whatever kind coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the direct tax aforesaid. And pro-

vided further, that in making such assessment, due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said 1st day of April.

If any person owning, possessing or having the care or management of property liable to a direct tax, shall not be prepared to exhibit a written list when required, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, buildings and dwelling houses, taxable as aforesaid, then, and in that case, it shall be the duty of the officer to make such list which, being distinctly read and consented to, shall be received as the list of such person.

PENALTIES FOR EVADING OR REFUSING TO PAY THE TAX.

Section 15 declares that any one furnishing a fraudulent list of property shall be fined a sum not exceeding \$500 with costs.

ABSENTEE PROPERTY OWNERS.

Sections 17, 18, 19, 20, 21, enact that in case of the absence of property owners the assessor must leave a note requiring the owner to present the list within ten days. If he refuses, the assessor may enter the premises and make the list as best he can, and said list so made to be considered correct, and taxed accordingly. Owners may make out the lists of property situated in districts in which if they do not reside, and the said lists shall be valid and sufficient for the purposes of this act, and on the delivery of every such list the person making and delivering the same shall pay the assessor one dollar, which he shall retain to his own use.

PUBLICATION OF TAX LISTS AND RECTIFICATIONS.

Sections 22, 23, 24, 25, 26, 27, 28 and 29 provide that after valuations are assessed, lists must be published by the assessor in each district, and for twenty-five days after publication appeals will be received and determined relative to excessive valuations or enumerations. No valuation shall be increased without a previous notice of at least five days.

The board of assessors must carefully examine the lists of valuation, and they may revise, adjust, and equalize the valuation of property in any county or State district, by adding thereto or deducting therefrom, such a rate per centum as shall under the valuation of the several county and State districts, be just and equitable. Provided the relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case they have power to correct the same, as to them shall appear just and right. And if, in consequence of any revision, change and alteration of the said valuation, any inequality shall be produced in the apportionment of the direct tax to the several States, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

When the assessors have completed the adjustment and equalization, the proper quota of the direct tax to each county and district of a State shall be apportioned.—Various other duties of assessors and collectors are set forth at length.

COMPENSATION OF ASSESSORS, COLLECTORS, &c.

Section 30 and 31 allow each assessor \$3 per day while employed in making necessary arrangements and instructing assistant assessors; \$3 per day for hearing appeals, revising valuations, &c., and \$1 for every hundred taxable persons on the tax list. Each assistant assessor to be paid \$2 per day while employed and \$1 for every hundred taxable persons on the list. The compensation for principals, however, shall not exceed \$2,500 per annum, and that of assistant \$1,200. Each member of the board of assessors is to be paid \$3 per day while in actual attendance, be-ides ten cents per mile for traveling expenses, by the most direct route, and each clerk of the board \$2 while in actual attendance.

ASSESSORS' AND COLLECTORS' BONDS A LIEN ON PROPERTY.

Sections 32, 33 and 34 fix the conditions of the bonds of assessors and collectors, and make the annual amount of taxes assessed a lien upon the property of individuals, for two years after payment of such taxes become due, no matter if such property shall have been divided or alienated.

Sections 35, 36, and 37 provide that collectors shall give notice that the tax has become due, to be paid at places to be designated. In case those assessed fail to appear, the collector or deputies are to apply at their respective dwellings, and there demand the taxes payable by such persons, and then if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels or effects of the persons delinquent and also for the payment of costs, and a commission of five per cent. to the collector; provided, that its shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plow necessary for the cultivation of improved lands, arms or household furniture, or apparel necessary for a family.

These sections make various other provisions for a certain collection of the tax

and the sale of property of delinquents.

UNPAID TAXES.

Sections 38 and 39 provide that when any tax shall remain unpaid for the term of one year, the collector in the State where the property lies, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon; or if such property is not divisible, as aforesaid, the whole thereof shall be sold and accounted for. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition. Property sold for taxes may be redeemed within two years by paying the amount of purchase money, with interest for the same at the rate of twenty per centum per annum, and a commission of five per centum. Various other provisions are made for the recovery of property sold for taxes.

REPORTS OF COLLECTORS.

Sections 40 to 51 inclusive, set forth at much length the duty of collectors to make monthly reports to the Secretary of the Treasury, with quarterly payments or oftener if required. The liabilities and duties of the collectors are also given and provisions made against loss by delinquent collectors. Any collector guilty of oppression, injustice, or extortion, shall be liable to a fine of not more than \$2000. Any person guilty of perjury shall be liable to a fine of \$500.

The appointment is authorized of a commissioner of taxes in connection with the Treasury Department, who shall be appointed by the President on the recommendation of the Secretary, and receive a salary of \$3,000 per annum, and shall have a number of clerks whose aggregate salaries shall not exceed \$8,000.

Any State or Territory which shall collect and pay over its quota of the tax is to be allowed a deduction of 15 per cent., provided the payment be made by the last day of June, and ten per cent, if paid on or before the 1st of September following.

THE INCOME TAX.

Section 52. *And be it further enacted.* That from and after the 1st day of January next, there shall be levied, collected and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment or vocation, carried on in the United States or elsewhere, or from any source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars; provided that upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States there shall be levied collected and paid a tax of 2 per cent. Upon the income, rents, or dividends, accruing upon any property, securities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected and paid, a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the government of the United States, which shall pay one and one-half per centum. The tax herein provided shall be assessed upon the annual income of the persons herein named for the year next preceding the time for assessing said tax, to wit; the year next preceding the 1st of January, eighteen hundred and sixty two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same with the interest and other expenses of collection until paid. Provided that all local taxes assessed upon this property from which the income is derived shall be first deducted.

Section 53. The President, with the advice of the Senate, to appoint one principal assessor and one principal collector in each of the States and Territories of the United States, to assess and collect the taxes imposed by the first section of this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury.—The latter officer is authorized to select and appoint one or more depositaries in each State for the deposit and safe-keeping of the moneys arising from the tax.

Section 54. *And be it further enacted.* That the tax imposed by this act shall be due and payable on or before the 30th day of June, in the year 1862, and all sums due and unpaid at that day shall draw interest thereafter at the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay, after due notice, any tax assessed against him, her or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of collecting such tax, and they are hereby authorized to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such tax, with the interest due thereon, and the expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of the