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To Marriages and Deaths will be inserted at the same ates as regular advertisements.

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Patriot



Union.

VOL. 5.—NO. 215.

HARRISBURG, PA., TUESDAY, MAY 12, 1863.

Weekly."Patriot & Union,"

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The Patriot & Anion.

TUESDAY MORNING, MAY 12, 1863.

THE CONSCRIPTION LAW.

Causes of Exemption—Instructions to the Provost Marshais.

FORTY-FOUR COLUMNS OF READING MAT-The instructions for Provost Marshals and TER EACH WEEK! others under the Conscription Law are about to be issued by the War Department. The following is an extract from the regulations WHEN in regard to exemptions:

The following diseases and infirmities are hose which disqualify for military service, and for which only, drafted men are to be "rejected as physically or mentally unfit for

the service," viz: 1. Manifest imbecility or insanity. 2. Epilepsy. For this disability the statement of the drafted man is insufficient and the fact must be established by the duly attested affidavit of a physician of good standing who has attended him in a convulsion.

3. Paralysis, general or of one limb, or chorea; their existence to be adequately determined.

4. Acute or organic diseases of the brain or spinal cord; of the heart or lungs; of the stomach or intestines; of the liver or spleen; of the kidneys or bladder, sufficient to have impaired the general health, or so well marked as to leave no reasonable doubt of the man's incapacity for military service.

5. Confirmed consumption; cancer; aneur ism of the large arteries. 6. Inveterate and extensive disease of the

ekin, which will necessarily impair his efficiency as a soldier. 7 Decided feebleness of constitution, whether natural or acquired.

8. Scrofula or constitutional syphilis, which has resisted treatment and seriously impaired his general health. 9 Habitual and confirmed intemperance or this appear to them for assistance with the fullest couff-

solitary vice, in degree sufficient to have materially enfeebled the constitution. 10. Chronic rheumatism, unless manifested by positive change of structure, wasting of the affected limb, or puffiness or distortion of the joints does not exempt. Impaired motion of the joints and contraction of the limbs al-

leged to arise from rheumatism, and in which the nutrition of the limb is not manifestly impaired, are to be proved by examination while n a state of anæsthesia induced by ether 11. Pain, whether simulating headache. neuralgia in any of its forms, rheumatism. lumbago, or affections of the muscles, bones or joints is a symptom of disease so easily pretended that it is not to be admitted as a cause for

derangement of the general health, wasting of a limb, or other positive signs of disqualifying ocal disease. 12. Great injuries or diseases of the skull, occasioning impairment of the intellectual faculties, epilepsy, or other manifest nervous or

exemption unless accompanied with manifest

spasmodic symptems. 13. Total loss of sight; less of sight of right eye; cataract; loss of crystalline lens of right

eye.
14. Other serious diseases of the eye affectits integrity and use, e. g.: chronic op mia, fistula lachrymalis, ptosis, (if real,) ectropion, entropion, &c. Myopia, unless very decided or depending upon some structural change in the eye, is not a cause for exemption.

15. Loss of nose; deformity of nose so great as seriously to obstruct respiration ; ozena, dependent upon caries in progress.

16. Complete deafness. This disability must not be admitted on the mere statement of the nrafted man, but must be proved by the existence of positive disease or by other satisfactory evidence. Purulent ottorrhœa.

17. Caries of the superior or inferior maxilla of the nasal or palate bones, if in progress; left palate, (bony;) extensive loss of substance of the cheeks, or salivary fistula. 18. Dumbness; permanent loss of voice; not to be admitted without clear and satisfac-

tory proof. 19. Total loss of tongue; mutillation or partial loss of tongue, provided the mutiliation be

extensive enough to interfere with the necessary use of the organ. 20. Hypertrophy or atrophy of the tongue, sufficient in a degree to impair speech or deglution; obstinate chronic ulceration of the

21. Stammering, if excessive and confirmed: so low that we cannot offer greater inducements than to be established by satisfactory evidence, un-22. Loss of a sufficient number of teeth to

tongue.

prevent proper mastication of food and tearing 23. Incurable deformities or loss of part of either jaw, hindering biting on the cartridge

or proper mastication, or greatly injuring speech; anchylosis of lower jaw. 24. Tumors of the neck, impending respira-

tion or deglution; fistula of larynx or trachea torticollis, if of long standing and well marked. 25. Deformity of the chest sufficient to im-

pede respiration, or to prevent the carrying of arms and military equipments; caries of the ribs.

26. Deficient amplitude and power of expansion of chest. A man five feet three inches (minimum standard height for the regular army) should not measure less than thirty inches in circumference immediately above the nipples, and have an expansive mobility of not less than two inches.

27. Abdomen grossly protuberant; excessive obecity; hernia, either inguinal or femo-

28. Artificial anus; stricture of the rectum; prolapsus anni. Fistula in ano is not a positive disqualification, but may be so if extensive or complicated with visceral disease. 29. Old and ulcerated internal homorrhoids

if in degree sufficient to impair the man's efficiency. External hæmorrhoids are no cause for exemption. 30. Total loss or nearly total loss of penis; epispadia or hypospadia at the middle or near

the root of the penis. 31. Incurable permanent organic stricture of the uretha, in which the urine is passed drop by drop, or which is complicated by disease of the bladder; urinary fistula. Recent or spasmodic stricture of the uretha does not exempt. 32. Incontinence of urine, being a disease

frequently feigned and of rare occurrence, is not of itself a cause for exemption. Stone in the bladder, ascertained by the introduction of sive, must be returned. the metallic catheter, is a positive disqualifica-33. Loss or complete atrophy of both tes-

ticles from any cause; permanent retention of one or both testicles within the inguinal canal; but voluntary retraction does not exempt 34. Confirmed or malignant sarcocele hydrotesticle. Varicocele and crisocele are not, in

themselves, disqualifying. 85. Excessive anterior or posterior curvature of the spine; caries of the spine.

limb, or chronic disease of the joints or bones that would impede marching or prevent continuous muscular exertion.

PRICE TWO CENTS.

38. Anchylosis or irreducible dislocation of the shoulder, elbow, wrist, hip, knee, or ankle

39. Muscular or cutaneous contractions from wounds or burns, in degree sufficient to prevent

useful motion of a limb. 40. Total loss of a thumb; loss of ungual phalanx of right thumb.

41. Total loss of two fingers of same hand. 42. Total loss of index finger of right hand. 43. Loss of the first and second phalanges of the fingers of right hand. 44. Permanent extension or permanent con-

traction of any finger except the little finger; all the fingers adherent or united. 45. Total loss of either great toe; loss of any three toes on the same foot; all the toes

joined together. 46. The great toe crossing the other toes with great prominence of the articulation of the metatarsal bone and first phalanx of the great toe.

47. Overriding, or superposition of all the 48. Permanent retraction of the last phalank of one of the toes so that the free border

of the nail bears upon the ground; or flexion at a right angle of the first phalanx of a toe upon a second with antichlosis of this articulation. 49. Club feet; splay feet, where the arch is so far effaced that the tuberosity of the sca-

phoid bone touches the ground, and the line of station runs along the whole internal border of the foot, with great prominence of the inner ankle; but ordinary, large, ill-shaped or flat feet do not exempt.

50. Varicose veins of inferior extremities, if not large and numerous, having clusters of knots, and accompanied with chronic swelling or ulcerations.

51. Chronic ulcers; extensive, deep and adherent cicatrices of lower extremities.

86. No certificate of a physician or surgeon is to be received in support of any point in the claim of drafted men for exemption from military service, unless the facts and statements therein set forth are affirmed or sworn to before a civil magistrate competent to administer oaths.

87. The exempts under the first provision of section 24 of the act for enrolling and calling out the national forces, etc., will generally be sufficiently well known to the board to obviate the necessity of evidence with regard to them. Should, however, the board consider it necessary in any case, the commission or certificate of office of any person claiming exemption under the provision mentioned may be required to be shown.

89. To establish exemption under the second third, fourth, fifth and sixth provisions of section 2 of the act for enrolling and calling out the national forces, &c., the board shall require the affidavits of the persons seeking to be exempt and of two respectable men (heads of families) residing in the district, that the man in question is "the only son liable to military duty of a widow dependent on his labor for support," "the only son of aged or infirm parent or parents dependent upon him for support," or otherwise, according to the particular provision of the section under which the exemption is claimed. These affidavits will be made according to the forms hereinafter prescribed, and must in all cases be taken before a civil magistrate duly authorized to administer oaths These forms of affidavit shall be published by the board of enrollment in the newspapers of the district, for the information of the public, when a draft is ordered.

90. Persons claiming exemption from enrollment must furnish clear proof of their right to such exemption. They will be enrolled where the proof of their exemption is not clear and conclusive.

THE INCOME TAX.

The first of May is the time designated by the tax law for the assessment of the tax on incomes, the present assessment being for the year ending December 31, 1862. Every person, whether in business or not, including those acting in a fiduciary character as guardians, trustees, and administrators, must return to the assistant assessors a statement of all the receipts of their business or property of every kind and description, and the assessors will decide what deductions are to be made. This tax is annual, and the assessments will be submitted to examination, and appeals may be taken. If persons refuse to make a statement of their income, or the statement is not deemed to be true, a list will be made on the best information the assessors can obtain, subject to the oath or affirmation of the persons assessed, as prescribed by the law. In taxing trust funds

the exemption of \$600 will not be made unless oath is made that the minor or beneficiary has no other income from which the \$600 exemption | per cent. can be made. The following succinct abstract of the law relating to this annual tax will be found useful in guiding persons in making out a statement of their incomes, and also gives the deductions to be made by the assessors. Mechanics, merchants, and manufacturers

will return the whole amount of the avails or revenue of their business, and a statement of the expense of the same, for labor, material, &c. Co-partners will return their share or interest in the co-partnership income. Corporators the amount of profits, whether in the form of dividends or otherwise. Evidences of debt, for adjusted accounts, will be valued as if the person was making an inventory of the same on settlement of an estate.

Farmers will return the value of the produce of the farm. If a portion of the same has been "fed out" to stock for sale, the value of the stock fattened, &c., will be returned; also all sales of such stock. (This will avoid the payment of a double tax, viz: both for the product of the farm-grain, hay, &c., and the income from the stock fattened from the same.) No deduction will be made for the labor or service of himself or family. Expenses of hired help will be deducted; also all payment for rent, insurance, ordinary repairs, interest on mortgages, &c. No deduction will be made for any portion of the products of the farm consumed in the family. Produce on hand December 31, 1862, must be valued at the then market price.

Salaried men will return the full amount of the salaries they receive, whether fixed by statutes or agreement, or derived from fees, &c. Previous to September 1, 1862, no deduction of three per cent. was made from salaries of persons in the employ of the United States. It follows that the gross amount received between January 1, 1862, and August 31, 1862, inclu-

A return must be made of the income or dividends derived from stock in any bank, insurance company, savings institution, trust company, railroad, railroad bonds, steamboat, ferryboat or bridge, between Jan. 1, 1862, and Aug. 31, 1862, inclusive.

The net gains or profits of manufacturers are to be taxed under section ninety of the law, the original statute was removed by the amend. ment of " March 3, 1863."

37. Wounds, fractures, tumors, atrophy of a notes, stock in gas companies or manufacturing do but little work."

PUBLISHED EVERY MORNING. SUNDAYS EXCEPTED,

BY O. BARRETT & CO

THE DAILY PATRIOT AND UNION will be served to subscribers residing in the Borough for ten gents per weef, payable to the Carrier. Mail subscribers, five dollars PER ANNUM.

THE WEEKLY PATRIOT AND UNION is published at two DOLLARS PER ANNUM, invariably in advance. Ten copie to one address, fifteen dollars.

Cannected with this establishment is an extensive JOB OFFICE, containing a variety of plain and fancy type, unequalled by any establishment in the interior of the State, for which the patronage of the public is solicited.

companies, during the whole of the year 1862, is to be returned and taxed.

All income received from telegraph or express companies, or profits made by express men, are to be taxed, if received between the first of January, 1862, and September 30, 1862. inclusive.

Persons whose income does not exceed \$10,000, and who reside in the United States, are liable to a tax of three per cent. upon all such part thereof as is non-exempt. Exceeding \$10,000, five per cent. Providing, however, that income derived from United States securities shall be subject to a duty of one and a half per cent. only. Citizens of the United States residing abroad, and not in the employment of the United States, are subject to a duty of five per cent. upon their property, stock, or securities, and upon those one and a half per cent. The following deductions will also be made

from the aggregate income of any person, and the tax levied upon the remainder, viz: State and local taxes of the calendar year January 1, 1862, to December 31.

Salaries of United States officials from which has been already deducted by disbursing officers the three per cent, tax of the statute. Interest, dividends, &c., of stock in banks

and other moneyed corporations from which the statute tax of three per cent. has already been deducted or retained (i. e.) since August 31, 1862. Receipts derived from "advertisements" on which a duty shall already have been paid. The sum of \$600, except in those cases in

which the \$600 has already been deducted

from the salaries or pay of government officers The rent actually paid for rent of dwellinghouse of estate, the residence of person asses-

sed. (The value of rent of house occupied by owner, is not deducted.) The amount of hired labor, and value of the

board of such labor. Persons receiving rent are entitled to deduct the cost of repairs, insurance and interest on incumbrance upon rented property. The cost of extraordinary repairs, new structures, &c.,

will in no case be deducted. In referring to this tax the Phiadelphia Age remarks :

"It is a fact that the income tax, from the manner it is levied, and the inquisitorial method of ascertaining the amount to be assessed on each tax-payer, is the most onerous of all that can be inflicted on a free people; while, on the other hand, its yield seldom reaches more than half the estimates. Real estate is the only species of property which cannot be concealed, and it is for this reason that it cannot escape the assessor like personal property which may be transferred from hand

The Chicago Post expresses itself on the same subject as follows:

"On Friday last there became due and payable to the United States the income tax. That is a tax laid by Congress upon the earnings and proceeds of the labor and capital of the country. All persons are required to furnish the Federal tax officer a statement of all the moneys received by him during the year ending April 30, 1863. From the aggregate receipts, whether it be laborers' or mechanics' earning, clerks' salaries, or dealers' profits, or interest, or rents, or capital, there is to be deducted the sum of six hundred dollars, and on the excess a tax of three per cent, is levied law, which the party upon whom it is levied must pay. If we understand the law correctly, in addition to the exceptions of six hundred dollars, the law exempts the amount paid for house rent. This will, therefore, leave to every householder six hundred dollars and the amount of his house rent free from taxation.— Those housekeepers who own their dwellings will have to pay on all their income over six

hundred dollars. "Every person whose salary or wages exceeds twelve dollars a week, will have to pay the three per cent. tax on all sums above that amount. In estimating the income of a person, he is required to state (and on oath, if the assessor demand it;) the actual sums received by him during the year from all sources, whether as earings of labor, rent of houses, dividends on stocks, interests on investments, &c. The entire business of every man must be disclosed, and the means of living of all exhibited to the public. The assessor makes the legal deductions, and collects the taxes upon the residue. No more searching tax law was ever passed by any government, and nothing like this was ever previously known in this country. It requires the farmer to disclose the amount of produce of every kind raised during the last year, with the amount of money received therefor. He is allowed the credit of six hundred dollars, and the amount paid by him for labor in producing his crops, raising his stock, &c. On the balance he must pay the tax of three

"We do not think the amount realized by this law, after deducting its expenses, will be very great. The principal source of revenue will be from capitalists; from those whose income, after deducting all allowances, will exceed three thousand dollars.

"The law, as we have said, exempts six hundred dollars and the amount paid for house rent. These exemptions will release the vast majority of the people. The annual gross income of two-thirds of the people does not exceed one thousand dollars per year. The exemptions will cover nearly if not quite that amount. But upon farmers the tax will fall with oppressive severity. We suppose the assessors will soon be around with their lists, and the public must be prepared to show their business affairs to the revenue officer."

We have but little to say on this tax question to the public, but what we have to say is directly to the point. Make fair returns-pay your assessment without grumbling. The necessities growing out of this glorious war in which we are engaged require it-the necessities of the poor enslaved negro require it—and these necessities must be met. IT is related that one day last week a large,

red-faced woman, with a porter's load of expensive finery upon her person, entered the largest jewelry store in New York, and inquiring for diamonds, a magnificent assortment of rings, brooches, ear-rings, necklaces, etc., were spread before her. From these she selected three thousands five hundred dollars worth, which she requested might be sent to her house with the bill. The clerk would find her husband at home, she said, and he would pay for them. A pen and card were handed to her, and she was requested to write her address. She hesitated, her broad face turned from red to crimson, and finally, in great confusion, she made her mark (a big cross) on the card, and tossing it to the salesman, said: "Thar; I haint time to write, but I guess he'll know that." The illiterate queen of diamonds was a

contractor's wife. THE Vicksburg Whig of the 21st ult. excuses cele, if complicated with organic disease of the | without regard to the fact that they have al- | its shortcomings thus: "We owe our readers ready paid a tax. The exemption contained in | an apology for the scarcity of reading matter in this morning's paper. The shells from the Yankee battery across the river burst so close All income received from bonds, mortgages, to our office yesterday that the printers could

THE

THE CHEAPEST PAPER PUBLISHED IN

AND THE ONLY DEMOCRATIC PAPER PUBLISHED AT THE SEAT OF GOVERNMENT!

AT THE LOW PRICE OF ONE DOLLAR AND FIFTY CENTS!

SUESCRIBED FOR IN CLUBS OF NOT LESS THAN TEN COPIES TO ONE ADDRESS! We have been compelled to raise the club subscription

price to one dollar and fifty cents in order to save ourselves from actual loss. Paper has risen, including taxes, about twenty-five per cent., and is still rising; and when we tell our Democratic friends, candidly, that we can no longer afford to sell the Weekly PATRICT AND Union at one dollar a year, and must add fifty cents or stop the publication, we trust they will appreciate our position, and, instead of withdrawing their subscriptions, go to work with a will to increase our list in every county in the State. We have endeavored, and shall continue our efforts, to make the paper useful as a party organ, and welcome as a news messenger to every family. We flatter ourselves that it has not been without some influence in producing the glorious revolution in

the politics of the State achieved at the late election; and if fearlessness in the discharge of duty, fidelity to the principles of the party, and an anxious desire to promote its interests, with some experience and a moderate degree of ability, can be made serviceable hereafter, the Weekly Patriot and Union will not be less useful to the party or less welcome to the family circle in the vture than it has been in the past. We confidently look for increased encouragement in this great enterprise, and appeal to every influential Democrat in the State to lend us his aid in running our sapscription list up to twenty or thirty thousand. The expense to each individual is trilling, the benefit to the party may be great. Believing that the Democracy of the State feel the necessity of sustaining a ferriesa central organ, we make

The same reasons which induce us to raise the price of the Weekly, operate in regard to the Daily paper, the price of which is also increased. The additional cost to each subscriber will be but triding; and, while we cannot persuade ourselves that the change necessarily made will result in any diminution of our daily circulation, yet, were we certain that such would be the consequence, we should still be compelled to make it, or suffer a ruinous loss. Under these circumstances we must throw ourselves upon the generosity, or, rather, the justice of the public, and abide their verdict, whatever it may be.

of the same, in order that they may RENEW THEIR CLUBS. We shall also take it as an especial favor if our presen subscribers will urge upon their neighbors the fact that the PATRIOT AND UNION is the only Democratic paper printed in Harrisburg, and considering the large amount of reading matter, embracing all the current news of

TELEGRAPHIC DISPATCHES

the day, and

The period for which many of our subscribers have

paid for their paper being on the eve of expiring, we

take the liberty of issuing this notice, reminding them

From everywhere up to the moment the paper goes to press, political, miscellaneous, general and local news market reports, is decidedly the THE STATE! There is scarcely a village or town in the State in which a club cannot be raised if the proper exertion be made, and surely there are few places in which one or nore energetic men cannot be found who are in favor of the dissemination of sound Democratic doctrines, who

would be willing to make the effort to raise a club. DEMOCRATS OF THE INTERIOR! Let us hear from you. The existing war, and the approaching sessions of Congress and the State Legislature, are invested with unusual interest, and every man should have the news.

Single copy for one year, in advance......\$5 00 Single copy during the session of the Legislature.. 2 00 City subscribers ten cents per week. Copies supplied to agents at the rate of \$1 50 per hun-

TERMS.

DAILY PATRIOT AND UNION.

WEEKLY PATRIOT AND UNION. Published every Thursday. Single copy one year, in advance...........\$2 00 Subscriptions may commence at any time. PAY AL-WAYS IN ADVANCE. We are obliged to make this imperative. In every instance each must accompany subscription. Any person sending us a club of twenty subscribers to the Weekly will be entitled to a copy for his services. The price, even at the advanced rate is this. Additions may be made at any time to a club of der oath. subscribers by remitting one dollar and fifty cents for each additional name. It is not necessary to send us the names of those constituting a club, as we cannot undertake to address each paper to club subscribers

separately. Specimen copies of the Weekly will be sent to all who desire it. O. BARRETT & CO., Harrisburg, Pa. N. B.—The following law, passed by Congress in 1860, defines the duty of Postmasters in relation to the de-

livery of newspapers to club subscribers: (See Little, Brown & Co.'s edition of the Laws of 1860, page 38, chapter 181, section 1.)

"Provided, however, that where packages of new papers or periodicals are received at any post office directed to one address, and the names of the club subscribers to which they belong, with the postage for a quarter in advance, shall be handed to the postmaster, he shall deliver the same to their respective owners."

To enable the Postmaster to comply with this regulation, it will be necessary that he be furnished with the list of names composing the club, and paid a quarter's (or year's) postage in advance. The uniform courtesy of Postmasters, affords the assurance that they will cheerfuliyaccommodate club subscribers, and the latter should take care that the postage, which is but a trifle

in each case, be paid in advance. Send on the clubs. TAPANESE TEA.—A choice lot of this celebrated Teajust received. It is of the first cargo ever imported, and is much superior to the Chinese Teas in quality, strength and fragrance, and is also entirely free of adulteration, coloring or mixture of any

ind. It is the natural leaf of the Japenese Tea Plant. For sale by WM. DOCK, jr., & Co.

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new, and each package warranted. Just received, and for sale low by WM. DOCK, Jr., & Oo. NEW ORLEANS SUGAR!—FIRST IN THE MARKET!—For sale by WM. DOCK, Jr., & CO.