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By J. B. OVIATT,

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The first New York Mercury Novelette for the New Year, to be commenced in the issue of January 3, 1863, is called

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OR,
The Heiress of Castle Cliffe.

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AUTHOR OF "GIPSY GOWER," "SYBIL CAMPBELL," "ERMINIE," "LAMASQUE," &c., &c.

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The New York Mercury is sold by all news men and periodical dealers in America. To subscribers, it is regularly mailed every Saturday morning, for $2 a year; three copies for $5; six copies for $9; eight copies for $12, with an extra copy, *free*, to the getter up of the club. Six months' subscriptions received. *Always write plainly the name of your Post Office, County and State.* We take the notes of all solvent banks at par. Payment must invariably be in advance.

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WAR POLICY.

"Divide and conquer" is a war maxim that comes down to us from the early times of civil and national strife, and is one of the self-evident truths all appreciate. Much fault-finding has, in some quarters impaired the faith which in 1860 the great majority of our Northern people had in the various President candidates who sought at Chicago, and who, since that memorable if bloodless campaign, have been exhibiting their transcendental strategic powers as President and Cabinet ministers at Washington. A little candid examination will show that they have been acting upon this fundamental maxim or military success—"Divide and conquer." No sooner did grim visaged war" stand out in its gory habiliments, than they commenced pulling the way and that way, dividing the people, dividing the army, dividing the efforts of the people, and faithful to the position so readily assumed by various means have they kept up the division, and made the North to be agreed in nothing but the unparalled success of this policy. Our forces have been divided and subdivided, and when any general has dared to remonstrate he has been treated as an imbecile, for well they know the value of divisions. The latest exemplification we have had of this time-tried and proven maxim is in the masterly movements of General Hooker. He crossed the Rappahannock, we believe, at two places, in two divisions, which, acting separately and apart, were defeated in detail, which might not have been the cause if they had been massed, as the miserable rebel general masses his forces. Again, the magnificient cavalry was sent off out of the way when the tug of war came to our forces, for well the military genius which govern our operations know and observe the maxim, "divide and conquer."

What might have been done, what sad disasters may have been prevented by this, let future generations study out if they can. Some miserable meddlers in matters military even claim that Heizelman with his thirty thousand, and other corps in various isolated places, should have been on the banks of the Rappahannock to strike with the forces there, to save the credit of the nation, and from defeat the brave soldiers who fought to sustain the Stars and Stripes from paling before the rebels in that disastrous encounter. Faultfinders there will always be, to seize upon any and every occasion to vent their spleen. Unacquainted with the sublime mystery of government, they suppose it to be either a willful act of intended treachery to our army, or a blunder occasioned by the incompetency of those who direct the movements of our armies. They should know that the exalted intellects of whom they complain have fathomed the art of war to the extremest results of the maxim, "divide and conquer." And they have nearly, if not quite conquered the patience of the Northern people, who, in a fit of extravagant credulity, placed them in power. They have nearly, if not quite subdued the errant zeal which trusted such hands the reins of government.—They have made sad inroad upon the patriotism that sent hale and manly recruits to the army. They have tired severely the tax payers, who stand aghast at the demands made upon their earnings.—They have thinned the country of its working, toiling laborers. They have destroyed all the confidence the candid and fair minded amongst their political opponents had in their integrity and ability. They have given to the Confederates hope, if not assurance of success. They have, in less time than any other ever did in any country, reduced theirs from the highest position among the nations to almost contempt.

The maxim is correct, and if the party in power had consented to the liberal proposals of the border states compromise, it would have divided the South and kept the North united. If it had given to Gen. McClellan the forces its system of division kept from him, Richmond would have fallen. Had it refrained from its arbitrary arrests and emancipation acts, it would not have lost the support and confidence of the people. Had it not run into the desperate policy of driving out gold and silver from the currency and striking down state rights, another great source of discontent would have been omitted by it.

The maxim is a good one. It means divide the enemy and not your own forces. Its only fault is in its application. It is efficient as all can see. It is fatally, it wrongly applied. We have the fruits of its applications. They are 300,000 lives lost. Call up the victims.—From the swamps of the peninsula, from the death dealing miasma of the lower Mississippi, from battle-fields they will come up to your recognition, some, many lingering for days wounded and starving, some in delirious fever, yelling like damned spirits from the sufferings upon them, some from pits, where, like mere brutes, wars necessities had thrown them, some from loathsome prisons, where vermin had anatomized them ere life departed, some from prisons where inexorable military law consigned them for attempting to break through its meshes, to view once more the faces of mothers, sisters, friends, to see once more home and its surroundings. The dreadful home-sickness which maddens the carefully and tenderly watched and administered unto, when first separated from the associations of childhood and youth, will send up to you its thousands of skeletons to swell the grand army of the lost, in this christian warfare. Place them in front, with spectre officers, summoned from the same charnel places, upon spectre horses as frightful as their riders, array the fleshless bones, broken with balls, eaten with disease, that once moved so gracefully in domestic life, of the musicians, the trumpeters, the standard bearers, and let the grim wail of horror resound from the sacrificed to this most philanthropic slaughter of humanity.—Place next to them the bowed and heart stricken mourners, their immediate relations—some millions of your fellow mortals—and gloat over the horrid scene which will be before you. Bring up behind them the poverty-burthened, ragged multitude who always, in all countries, come helplessly in the wake of war's desolation, with the mutilated cripples who escaped with life, contemplate them, and in mockery sing your hosannas of triumph if you have triumphed. Alexander and his horse Bucephelas live in remembrance, the only prominent names of his wars which have places in the niches of fame for which mankind strive in war. The great mass are in the dark forgetful regions of the grave, and even to the hero and his horse, what a shadow it is!—*Tioga & Bradford Democrat.*

Mince Pies vs. Tracts.

We heard a good story yesterday related by a German who was confined in one of the hospitals at Nashville, which proves conclusively that soldiers appreciate food for the stomach more than food for the brain.

A rebel lady visited the hospital one morning, with a negro servant, who carried a large basket on his arm covered with a white linen cloth. She approached our German friend and accosted him thus:

"Are you a good Union man?"

"I ish dat," was the laconic reply of the German, at the same time casting a hopeful glance at the aforesaid basket.

"That's all I wanted to know," replied the lady, and, beckoning the negro to follow, she passed to the opposite side of the room where a rebel soldier lay, and asked him the same question, to which he very promptly replied:

"Not by a d——d sight."

The lady thereupon uncovered the basket and laid out a bottle of wine, mince pies, pound cake, and other delicacies which were greedily devoured in the presence of the Union soldiers, who felt somewhat indignant.

On the following morning, however, another lady made her appearance with a large covered basket, and she also accosted our German friend, and desired to know if he was a good Union man?

"I ish, by Got; I no care vat you got; I bese Union."

The lady then set her basket on the table, and our German friend thought that the truth availed in this case, if it did fail in the other. But imagine the length of the poor fellow's face when the lady uncovered the basket and presented him with about a bushel of tracts. He shook his head dolefully and said:

"I no read English; and, besides, dat rebel on tother side of the house, he got dem so more as me."

The lady distributed them, and left.

Soldiers and their Generals.

The Tribune claims to know a defeat from a victory, a failure from a success." The public, which remembers how the *Tribune* hailed the hideous massacre of our troops before Fredericksburg as a glorious triumph, will probably have its own opinion also on this point. But whatever may be the value of the *Tribune's* as a barometer of battle, all the world will agree with it when it concedes that the soldiers of General McClellan "love and confide in him." Day after day the evidences of this truth multiply upon us.

The shouts with which the returned regiments of the Army of the Potomac arrested their old commander as he was sitting through Albany, and held him the captive of their passionate devotion, are still almost ringing upon the air. Only a day or two ago the picture of McClellan, hanging in the streets of Syracuse, received, from the Onondaga regiment on his march through the streets of that town, such an ovation of rapturous applause as the actual presence of few other men could command. In Washington itself the awful over-shadowing" of Wade and Chandlers of War Committees and the War Office cannot prevent the brave volunteers, whose banners blaze with the names of McClellan's hard-fought battles, from shouting the name of their general into the ears of power as they march back to their homes. And the homage of this unbought military affection is the highest tribute, let it be remembered, that can be paid to the capacity as well as to the character of a commander. Success in war, as in all other human pursuits, is very far from being an infallible test of merit. It is contingent often upon accidents which no genius can control, and those who have borne the burden and heat of the day with a general actually waging war are the only competent and sure judges of that general's own share on the victory which crowns or the defeat which clouds his campaign. The men who defated Burgoyne at Saratoga, and those who were beaten by Cornwallis in Carolina, might have been safely appealed to with no danger that the one would glorify Gates or the other vilify Greene. The troops who saw Richmond won from them by cowardice and selfishness at Washington know their general's true value as well as those who doubtless thank heaven with Grant that the Mississippi is not tied by telegraph to the Potomac, and that the War Office is not a sufficiently ambulatory convenience to be wheeled within speaking distance of the Yazoo.

Every soldier this day living who marched with McClellan from Yorktown to Harrison's Bar—every soldier this day living, who smitten into despair under Pope at Manassas woke afresh with McClellan to hope and heroism at Antietam, is a witness whose simple shout at sight of his general's well-known face is more eloquent of truth and history in the matter of our armies and how to command them than whole hosts of political committees and whole continents of partisan newspapers.—*N. Y. World.*

Free Speech.—Extract from a speech delivered by Hon. A. G. Riddle, Republican member of Congress from Ohio, in February last:

"The freedom of speech is the last franchise a free people will surrender, and our millions will exercise it in the midst of no matter what calamities. They will discuss the events and management of the war. It is their war, and the humblest of them has an interest in it equal to that of the first citizen, and they must and may discuss his (the President's) acts with a free and manly ken."

A certain youthful Second Lieutenant, who is also Assistant Provost Marshal somewhere in Missouri, has decided that the people in his district cannot have the privilege of reading the Chicago *Times*, Cleveland *Enquirer*, and other papers. He has issued an order to that effect. We have not hitherto known of any offices beneath a Colonel having sat in judgment upon the question of the loyalty of any newspapers. Here, however, we have a Second Lieutenant thus sitting and doubtless we shall shortly behold a Corporal exercising the same function.—*Pat. & Union*

THE MOZART HALL DEMOCRACY SPEAK OUT.

The Mozart Hall Democracy met at their rooms, in large numbers, on Thursday evening, and adopted a series of resolutions in favor of peace, and protesting against the arrest of Hon. Clement L. Vallandigham.

Ex-Recorder Smith said, there is not a despotism on the face of the earth where a man at least has not the right to express his views in the cause of humanity. But in this country a man who has lately occupied a high position as a member of Congress, a man of ability, education and tried patriotism, for no cause in the world except that in a political meeting he said to those that were around him that we were in a war which cannot result beneficially to us; for this his house is forcibly entered by soldiers, and he is carried away and imprisoned. He is brought before a military tribunal. Is not treason defined by the statute? Is there any reason that the law should be trampled on and entirely disregarded, as if they wished to show the people the power they have, and that they care not for the Constitution and law? They commit an act of outrage and violence unparalleled in the history of this or any other civilized land since the bloody days of the French Revolution. [Applause.] Neither this Government or any other can stifle the voice of the millions of the people, except they drown it in blood. [Applause.]—Have they forgotten how Burke and Chatham in the British Parliament denounced the American revolution? These men were not seized and brought before a military tribunal for expressing that opinion. It is true there was a peace party.

If ever there was a time when we should call for a cessation of these experiments, we have been making; it is now. Some of these men who are opposed to this if they could but hear the wails, the weeping, that go up all over this land, if they could understand, as they will understand by and by, that no benefit whatever is to result from this war; if they can understand that we may go on spending millions of treasure, entailing upon our children a debt that will be fearful; and if they could understand that it must result in some arrangement or other at last, they would agree with us and say: "For God's sake let us sheathe the sword and make a peace upon some terms or other, and stop this horrid war, which is a curse to both North and South." [Appause.]

In response to loud calls, Hon. James Brooke rose to speak. He said he thought a crisis had arisen in public affairs in which it is necessary for every man, as often as possible, to show himself in public in order to rebuke the existing Administration. When a distinguished public man, whom he knew well, whom many of them knew well, whom we all loved and revered, distinguished for his eloquence, his learning, his high attainments, distinguished above all for his moral heroism—physical heroes are abundant, but moral heroes are few and far between—when such a man had been arrested, he had felt it his duty to appear here and join in a general expression of public opinion; Mr. Vallandingham's arrest. The doors of his house had been battered down at 3 o'clock in the morning by a company of Abolition soldiers, armed with muskets, and he was arrested. Kidnapped from his wife and house, abducted, carried off to Cincinnatti, and incarcerated there lawlessly, tyranically wickedly by the minions in power. No outrage on earth can be so great as that. No king in in Europe, not Napoleon on his throne, or the Czar of Rossia even, dare violate the sacredness of a private citizen's home, and the principle is so high and holy in English law that for five hundred years the king of England has not dared to violate it. A man's house is his castle. The doors of this man's house had been broken in by a lawless soldiery in the hour approaching morning, when man slumbers most heavily, cruelly alarming his wife and children.

If such a thing were done in England, not only peasant and lay'orer, but the aristocrat himself, would arise in indignation to overturn an Administration that dared be guilty of such an outrage. (Applause.) Here, and here alone, has the thing been attempted, in order to affright and overawe the Democracy of Ohio.—Twenty five years ago, when Napoleon was laying out the beautiful garden of the Tuileries in Paris for the gratification of the French nation, a miserable but a dirty shanty was held some two hundred yards from the palace of the first and most Napoleon, who had six hundred thousand bayonets under his control, by an humble Frenchman, who, on being asked to sell, refused, and the august Napoleon never dared to break open the door of that little hut, so sacred was this right, even in France. [Applause.] If we do not resist this now, it will soon be too late to resist. If we do not protest against it from the beginning and on every occasion, the manacles of despotism will be soon so enchained upon us that no human power can bear them. We should carefully, within the bounds of law, create the system of agitation, continual agitation, which will arouse the people and awaken them to resistance. We should present petitions as well as remonstrances to the President—for the right of petition is yet left to us poor subjects of Abraham Lincoln; we should petition our Governor if necessary, to use his influence with the Governor of Ohio to maintain the principles of the Magna Charta and *habeas corpus* for the liberation of our illustrious fellow-citizen Mr. Vallandigham. (Cheers.)

Mr. Brooks said he had received a letter this afternoon from a Brigadier General in Indiana, General Haskell, in which he speaks of an article commenting on a most extraordinary war order he had issued, and says it is lucky for him (the speaker) that his paper was not published in Indiana, for he would have suppressed it very quickly. The audacity and insolence of these miserable creatures in straps and lace the speaker would resist and denounce on every occasion and at all hazards. Republican liberty is never to be secured but by continual watchfulness. Tyranny and despotism we should resist to the utmost of our ability in and under the law. As long as they leave us the ballot-box our victory is sure, and if they do not leave us the ballot-box, said Mr. Brooks, by the eternal God I will be willing to lead an army if you will trust to my leadership to resist all such tyranny in active opposition.

THE DEMOCRATIC PARTY AND FREE SPEECH.

The *Tribune* finds itself as a party organ in a mighty unpleasant predicament. It sees that the proceedings against Mr. Vallandigham must ruin its party unless their damaging effect is by some means warded off, and it sees, too, that these proceedings are every way, and in all respects, indefensible. It, therefore, has recourse to a shallow and pitiful dodge. It makes a show of charging hostility to free discussion upon Democrats. And what is its argument? Why, that General Burnside (heaven save the mark!) is a Democrat; and that Judge Leavitt, who denied Mr. Vallandigham's application for a *habeas corpus*, is a Democrat! Democrats indeed! It matters very little what party a man who could connect the silly mess of inconsequential twaddle Burnside sent into the court in the shape of a protest against the issue of the writ may or may not have acted with; he really has not brains enough, nor political information enough, to be capable of forming an intelligent opinion on any political subject. The politics of such men are merely the result of circumstances. They drift like chips on the water. You might as well call a poodle dog a Democrat (or a Republican either, for that matter) or an educated monkey a Democrat. General Burnside, having disgracefully failed as a soldier and lost all manly self-reliance, clutches at the only spar that can keep him afloat, which is abject servility to the administration. His first conspicuous exhibition of this despicable servility was immediately after his foolhardy dashing his army to pieces against Fredericksburg had unmanned him, when he meanly consented to make himself the scapegoat of the administration. He has never done a manly act since; probably he never will.

Of Judge Leavitt we will say nothing, for we know nothing. His name has had an obscure place in the blue-book as one of the district judges of Ohio, for something like a quarter of a century; but it never found a sticking place in anybody's memory. He is probably sinking into his dotage; but who ever heard of him when he was in his prime? What has he ever done? At the close of a long life he is indebted to Mr. Vallandigham for the momentary notice which the country, for the first time, bestows upon him. If General Burnside's silly protest had any influence in controlling his judgment that fact sufficiently gauges his intellect. What were the political views of this man and Burnside years ago, nobody knew or cared to inquire; they were beneath curiosity. It is evident that they are no Democrats now; they are mere parasites of this administration.

But the *Tribune* thinks it has found, in the wide range of our history, another example of Democratic recreancy to the rights of discussion: namely, General Jackson's proceedings at New Orleans. To liken him to Burnside is ridiculous. The cases do not resemble each other at all. When Jackson proclaimed martial law at New Orleans, it was on the eve of a battle. The enemy were within three hours' march of the city, and its fate doubtful. The city formed General Jackson's camp; nobody questions the right of a military commander to absolute control in his camp. Judge Hall had himself assented to the proclamation of martial law, and expressed strong approbation of it after it was issued. When the movement was made in Congress to refund General Jackson's fine, the old patriot, then in retirement at the Hermitage, wrote to a senator a letter on a subject in which he said: *I would be the last man on earth to do any act which would invalidate the principle that* THE MILITARY SHOULD ALWAYS BE SUBJECT TO THE CIVIL POWER."

The Democratic party has always been the champion of free discussion. It was that portion of the citizens of the country who afterward rallied around Jefferson that procured the introduction into the Constitution of the guarantee of freedom of speech and the press, and placed it at the head of all the amendments. It was the Democratic party that broke down the infamous Sedition Law. Mr. Madison's celebrated report on the Virginia resolutions (always the corner-stone of the Democratic creed) is a masterly vindication of the freedom of the press, and of the utmost license of public criticism. The presidential election of 1800, which first brought the Democratic party into power, was a agitation against the Sedition Law, which it rendered forever odious. The Democratic party has been in power in both the great wars in which the country has been engaged previous to the present; in both those wars there was a violent, virulent, and virulent active opposition, fiercely assailing the war and its motives, and demanding its discontinuance; but in neither was any attempt made to combat this opposition except by its own weapons, in the exercise of that freedom of speech which the war party while using it itself conceded as an unquestionable right to its opponents.

But while the Democratic record is thus consistent and honorable, how is it with the Republican party? That party is now for the first time in power, and it ought to blush for its recreancy to the principles it *professed* while it was a candidate for public favor. It was then the pretended apostle of the *habeas corpus*, not tolerating its denial even to a fugitive slave; now it denies it to white freemen. One of its first mottoes was "free soil, free speech, and free men," which it subsequently parodied into "free soil, free speech, and Fremont;" but the *free speech* was a mere electioneering pretense, as is proved by its suppression as soon as the party came into power.—*N. Y. World.*

This Union or Another Government.—The conservative party throughout the country is pledged firmly to the Union cause. The radical party is everywhere engaged in sowing the seeds of disunion by teaching the people that the Union as it is not to be desired, and we are fighting for some new government which is to be hereafter constructed.—The only rule of faith ought to be the Constitution, the sole object of the war ought to be the old Union. That is worth fighting for. But as for a new, vague, undefined government to suit radicals, that is not worth fighting for. Let us keep the war to its true purposes.—*Journal of Commerce.*

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 the 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 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 *gains* 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—gain, 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, inclusive, must be returned.

A return must be made of the income or dividends derived stock in any bank, insurance company, savings institution, trust company, railroads, railroads bonds, steamboat, ferry-boat 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, without regard to the fact that they have already paid a tax. The exemption contained in the original statute was removed by the amendment of "March 3, 1863."

Gen. McClellan.

A sick soldier, going up in the New Haven cars the other day, was addressed by a stranger who sat behind him, and in the course of conversation the latter spoke of General McClellan in terms somewhat the same as are daily used by Rep. newspapers. The soldier turned around in his seat and at first very gently reproved the stranger. The latter repeated his remarks, and insolently expressed his surprise that a Union soldier should defend McClellan. The soldier took a roll of money from his pocket, and, said, so that all in the car heard him, "I'll give you that, sir, if you'll go into the next car and say out loud what you have just said to me." What do you mean by that?" asked the other. "I mean that I'm too sick to touch you myself, but as I came through that car I saw two soldiers there that I know are from the Army of the Potomac. I never saw either of them before, but, if you'll go in there and say to them what you have said to me, they'll put you off the cars before you know where you are, and I'll give this to see it done." The stranger "subsided," while a hearty cheer proved that the car full of travellers was in entire sympathy with the soldier. Against influence like this, in every town and village, and in the most retired farm-houses of the country, the radical slanderers of the general in vain labor. Soldiers' letters are powerful letters, and thousands and hundreds of thousands are read and re-read in every corner of the Northern States, expressing the soldiers' faith in the first of American generals.

The National *Intelligencer* we'l said, a short time ago, in substance, that when the enemies of McClellan choose to drop their attacks on him, then patriots and honest Americans co'd allow his retirement to be undisturbed. But the radical brawlers are determined to keep him before the public; and the most remarkable exhibition hitherto made is found in the acidity with which they seize on the remarks of violent Southern papers, and quote them with editorial approval. The closest sympathy seems to exist between the Richmond secession organs and the Northern radical papers, and they work together with a will, whether the object is to destroy the Union or damage the reputation of the Union army and its generals.

With reference to the various government expeditions against the Indians, Brigham Young says: "I will, comparatively speaking, take one plug of tobacco, a shirt, and three cents worth of paint, and save more life and hinder more Indian depredations than they can by expending millions of dollars vested in an army to fight and kill the Indians.

Mrs Matilda Maggs has a fresh shingle at her shop door in one of the Eastern Cities with this announcement:

"Notis—I ar got sum nu arttikels fur sail such as krackers, kandls, kups, sorcers, and many other arttikels to numerus to menshun, al celling cheep."