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ADDITIONAL INSTRUCTIONS

TO

COLLECTORS AND ASSESSORS OF CONFEDERATE TAXES.

OFFICE OF COMMISSIONER OF TAXES, }
Richmond, March 1st, 1864. }

The following additional instructions, adapted to the amendments of the tax laws of 1863, and to the act imposing additional taxes, approved 17th February, 1864, will be duly observed by all officers engaged in the assessment and collection of taxes for the Confederate States:

1. Interest-bearing Treasury notes, usually known as the 7.30 notes, are no longer to be received in payment of taxes.

2. No certificate of deposit for taxes made since 17th February, 1864, will be received in payment of taxes.

Any money received on such certificate must be returned as illegally paid.

3. Retail dealers whose quarterly sales exceed \$100 and are less than \$500, shall pay \$25 specific tax, and where their quarterly sales exceed \$500 the specific tax shall be \$50 as heretofore. Where such sales are less than \$100 the party is exempt from the specific tax.

4. Every person whose business it is to sell or offer to sell slaves, shall be deemed a wholesale dealer.

5. Contractors working for, and selling their own products exclusively to the Confederate States, to an amount not exceeding \$5,000 a year, and dealers that sell exclusively to consumers, and not to others to sell again, are declared retail dealers.

6. Distillers are required, as heretofore, to pay 20 per centum on sales, and also 20 per centum on the value of all liquors distilled for others. This refers exclusively to general distillers, and not to distillers of fruit for ninety days or less. The tax on distillers is declared to be a lien on the still or stills, and upon the other articles or fixtures used, and shall have priority over all other liens.

7. Twenty days are allowed registered persons to make their quarterly returns, after the expiration of a quarter, and payment of the tax is required to be made within such time as the Collector shall designate; time not to be less than ten, nor more than thirty days from date of notice.

8. When the income on any manufacturing or mining business, is derived from the production of pig metal, or bloom iron from the ore, there shall be deducted the cost of labor, food and necessary repairs.

9. When the farmer or planter shall fail to deliver his taxes in kind,

as required by law, he is required to pay five times the estimated value of the portion not delivered to be collected in the manner heretofore provided.

10. Not only farmers, planters and graziers are required to pay the tax in kind on slaughtered hogs, but every other person who slaughters hogs is required to pay the same, except such persons as do not slaughter more than 250 pounds of net pork, and they are exempt.

11. Every officer, soldier or seaman in the military or naval service, or who may have been discharged therefrom on account of wounds, or physical disability, and any widow of such officer, soldier or seaman, or any head of a family, who does not own more than two cows and calves, is exempted from the tax imposed on neat cattle.

12. In Districts heretofore, or which may hereafter be ascertained to be impracticable for the collection of taxes in kind, where Quartermasters and Commissaries serving with troops in the field, shall have collected or may hereafter collect from producers any portion of the tax in kind, the receipts of such officers shall be held good to the producers against the collection of the money value of their tax, to the extent and value of such portions as may have been or may be hereafter collected. Tax Collectors are directed to receive such receipts under the oath of the tax payer in satisfaction of the money value of tithes so collected, provided they are satisfied the same are genuine, and to turn them over to the State Collector as so much cash, and the State Collector will return them to this office.

Section 13 of the amended Act requires that the assessors of the tax in kind shall hereafter be appointed by, and be under the exclusive control of, the War Department. Until such assessors are so appointed and qualified, and notice thereof given, the present assessors will continue to discharge all the duties of assessors of the tax in kind, as well as of money taxes, as heretofore.

13. The estimates of incomes and profits, and the statements or bills for the amount of tax on occupations, &c., instead of being sent to the State Collector, as heretofore required, by section 14, Tax Act, shall be arranged and copied into a general list; a true copy of which shall be sent to the State Collector, in lieu of the bills, estimates and statements themselves.

14. The salaries of State Collectors shall be one-tenth of one per cent. on the amount collected in each State, the salary in no case to be less than \$2,000, nor more than \$5,000.

15. The assessors are required to make the two general lists of persons taxed, which have been heretofore required of the District Collectors.

16. All property, currency, credits, income and profits, and every article or object subjected to taxation shall be estimated, valued and assessed at the value thereof at the time of assessment, in Confederate Treasury notes.

17. The compensation of District Collectors will hereafter be five per cent. on the first twenty thousand dollars collected and paid over, two per cent. on the next thirty thousand dollars collected and paid

over, one per cent. on the next fifty thousand dollars, and one-tenth of one per cent. on all moneys collected and paid over, above the sum of one hundred thousand dollars.

18. Assessors shall be allowed eight dollars for every day employed in making lists and assessments, and eight dollars for every one hundred taxable persons contained in the list as completed and delivered to the collector.

19. Referees under the Tax Act, shall be paid for their services five dollars a day while so employed, and assessors and collectors are empowered to compel the attendance of witnesses by written summons, and to require their testimony in any matter or investigation in reference to the assessments and estimates of taxes, and such witnesses are entitled to such compensation as is allowed witnesses for attending upon courts of record in the State where they attend.

Payments to referees and witnesses, will be made by the disbursing clerk of this office, upon accounts certified as required by regulations.

20. When personal goods or chattels distrained for taxes, shall be claimed by any person other than the party for whose default the distraint is made, the claimant shall be required to file with the officer making the distraint, an affidavit, stating distinctly the nature and extent of his claim; and then the right of property shall be determined as follows:

The collector and claimant shall each select a disinterested freeholder of the vicinage, who may call in a third in case of disagreement. If the claimant shall neglect or refuse to select a freeholder, the Collector shall select two, who shall proceed to decide the claim. Witnesses may be introduced by either party, and the decision in each case shall be final and conclusive.

The referees and witnesses in such cases shall be paid as before stated, and any witness failing to attend upon the summons of referees, in any case, is subject to a penalty of one hundred dollars, with costs, which the Collector is instructed to sue for in any court of competent jurisdiction.

21. The Secretary of the Treasury is authorized to dispense with the use of individual lists, bills or statements, whenever he shall deem it expedient to do so, and the Commissioner of taxes is authorized under his direction to devise the manner and form of making returns and estimates. Whenever such new form or plan is devised and adopted with reference to any class of tax returns, special instructions will be issued to the tax officers, explanatory of the same.

22. Section 5 of the act amendatory of the assessment act provides that if the Treasurer, Assistant Treasurer, or Depository of money of the Confederate States, or any clerk in the office of such Treasurer, Assistant Treasurer or Depository, or any Collector of Taxes, shall, prior to the first day of January, 1864, in the course of the lawful business of such officer, have received in payment or on deposit, in such office, any forged or counterfeit Treasury notes, and shall establish by proof to the satisfaction of the Secretary of the Treasury, that the receipt of such forged or counterfeit Treasury notes was not the

result of any want of diligence or care and attention on the part of such officer but was in good faith a mistake, involving no fault on his part the Secretary is invested with the power to relieve such officer from liability. The proof contemplated by said section, in case any tax collector has received such counterfeit notes and is unable to trace them to the person from whom they were received, shall be made out in writing, accompanied by the affidavit of the collector, and transmitted to this office through the State Collector, who is required to give his written opinion as to the merits of the application for relief.

23. Producers of sweet potatoes in 1863 may make commutation by payment of the money value thereof, at rates to be fixed by the Commissioners under the impressment act. The commutation will be collected by Post Quartermasters, and not by the Collectors of money tax.

24. An act approved 13th February, 1864, provides that when cotton or other property subject to taxation in money, shall have been burned or otherwise destroyed by authority of the Government, before the expiration of the time fixed by law for the payment of the tax thereon, the tax-payer may apply to the District Collector, who shall investigate the facts and make report thereof to the State Collector, who may, if satisfied of such destruction by Government authority, remit the said tax. If the tax in any such case shall have been paid in advance, it shall be refunded by the State Collector, and the tax-payer, in every such case, when decided against him, shall have the right of appeal to the Secretary of the Treasury, which appeal shall be transmitted by the State Collector, with his views, to this office. When the crop out of which the tax in kind is to be paid, has been taken or destroyed by the enemy, the District Collector may remit the tax in whole or in part, according to the extent of the loss sustained by the tax-payer. The facts in each case shall be reported to the District Collector, and the remission shall not be valid until approved by him, and in case the loss be sustained prior to assessment, the assessor on satisfactory proof thereof, may make deduction therefor in proportion to the loss.

In practicable districts, the Post Quartermasters holding and controlling the estimates of taxes in kind, shall be held and considered as the District Collector, upon whom the power is conferred to remit. But in impracticable districts where estimates have been turned over to the District Collector of money taxes, he shall have power to remit.

25. The daily wages of detailed soldiers and other employees of the Government, which are exempt from taxation as income, extends only to persons who are employed and paid by the Government, and who do not receive a regular salary but only daily wages.

26. The tenth of tobacco shall be collected by the agents appointed by the Secretary of the Treasury, and all tax assessors shall transfer their estimates of the tobacco, due from each person, specifying both quantity and quality to said agents or to sub-agents, taking their receipts therefor, and shall also transmit a copy of these estimates to the chief of the produce loan office at Richmond. The tax assessors

shall also require a statement from each farmer or planter as to the different qualities of tobacco raised by him, and shall assess as due the Confederate States one-tenth of each said qualities, which shall be stated separately in his estimates, and shall be delivered separately by the farmer or planter.

TAX ON PROPERTY, MONEYS AND CREDITS UNDER ACT OF 17TH OF FEBRUARY, 1864, LEVYING ADDITIONAL TAXES.

27. The District Collector shall as soon as practicable, after being furnished with the necessary forms, send the assessors throughout their respective districts to inquire after and procure returns of all taxable property, moneys, or effects in such districts, and all taxes due by any person, corporation, company or firm therein, and the said assessor shall require each tax-payer to make due return on oath of all articles or objects taxed by sections one, two and three of the act of 17th February, 1864, entitled an "Act to levy additional taxes for the common defence and support of the Government," to wit:

I. Upon the value of property real, personal and mixed, of every kind and description, and not exempted by the act or taxed at a different rate, a tax of five per cent. shall be assessed, levied and collected.

II. Upon the value of gold and silver wares and plate, jewels, jewelry and watches, a tax of ten per centum shall be assessed, levied and collected. The value of the above property taxed under section one shall be assessed on the basis of the market value of the same or similar property in the neighborhood where assessed, in the year 1860, except land, slaves, cotton or tobacco purchased since 1st day of January, 1862, when the said land, slaves, cotton and tobacco so purchased shall be assessed at the price actually paid for the same by the owner.

III. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing and exporting, insurance, manufacturing, telegraph, express, railroad and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not, five per cent. tax shall be assessed, levied and collected. The value of property taxed under section two of said act, and enumerated under this head, shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there in the purchase and sale of such property, at the time of assessment, that is, on the 17th day of February, 1864.

IV. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations, or individuals, five per cent. shall be levied and collected, and upon all moneys held abroad, or upon the amount of all bills of exchange drawn therefor on foreign countries, a tax of five per cent. shall be levied and collected. Such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

The tax upon gold and silver coin, and gold dust, and gold and

silver bullion, is five per cent of the amount to be paid in kind out on the thing taxed. That is, a tax of five dollars in gold is to be paid on every hundred dollars in gold coin, &c. If the article taxed be money held abroad, or a bill of exchange drawn therefor, it shall be valued and assessed at its value in Confederate currency at the place where the tax is paid.

V. Upon the amount of all solvent credit, and of all bank bills and all other paper issued as currency, (except non-interest bearing Confederate Treasury notes,) and not employed in a registered business, the income derived from which is taxed, a tax of five per cent. shall be assessed and collected. This tax to be paid in Confederate currency, and the credits, bank bills, and other papers issued as money, to be assessed at par according to the amount exhibited on their face.

The taxes on all property, coin, money, credits, stocks, shares, bullion, &c., before mentioned, and laid for the year 1864, shall be assessed as on the day of the passage of the act, and be due and collected on the first day of June, 1864, or as soon thereafter as practicable, allowing an extension of ninety days west of the Mississippi river.

28. The mode and manner of assessing said tax shall be as follows: Instead of receiving the returns on individual lists, as heretofore practised, each District Collector will be furnished by the State Collector with three copies of the tax digest in book form, with appropriate headings and columns for all the subjects of taxation, and the equivalent of a fourth book in loose sheets; the latter of which will be sent him in advance of the books. Upon the receipt of the sheets, he will immediately place them in the hands of the assessors of his district, who shall proceed to make the assessments, requiring each tax-payer to sign his name to his assessment, having first been sworn according to the form of oath in these instructions prescribed, and the assessor shall certify to each sheet according to the form thereon prescribed. The assessor shall transfer the sheets from time to time, as they become filled, to the District Collector, who shall transcribe them into one of the copies of the digest, arranging the names of the tax-payers in alphabetical order; and after the assessments are completed, and notice given, and time for hearing appeals has expired, according to law, the District Collector shall proceed to collect the taxes on the first day of June, 1864, and shall furnish the Commissioner of Taxes and the State Collector each with a copy of his tax book, transcribed into the other two copies of the digest as furnished him, which copies shall be certified to by the assessor as true and correct. So much of the instructions of 15th of May, 1863, and of all subsequent instructions as are not inconsistent with the existing tax laws, and as are not inapplicable to the tax laws of 1863, as amended, are hereby declared to be in full force.

PROPERTY EXEMPTED BY SECTION 5 OF THE ACT.

29. The following exemptions under the Act of 17th February, 1864, laying additional taxes, shall be allowed by the assessors, to wit:

1. Property of each head of a family to the value of \$500 and for

each minor child of the family to the further value of \$100, and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further sum of \$500.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then property of the family, if they are minor children, to the value of \$1,000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of \$1,000.

30. The foregoing exemptions shall not be allowed to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding \$1,000. Where property held or owned on the 17th day of February, 1864, has been injured or destroyed by the enemy, or the owner has been temporarily deprived of the use or occupancy thereof, or in case of lands, has been deprived of the means of cultivating the same, by reason of the presence or proximity of the enemy, the assessor may reduce the assessment on such property in proportion to the damage sustained by the owner, or if the injury occurs after assessment and before the payment on the tax, the same may be reduced in the same ratio by the District Collector, on satisfactory evidence submitted to him by the owner or assessor. The assessor is authorized, in receiving returns of property, money, &c., to administer oaths to tax-payers, in the following form:

"You do solemnly swear that you will render a true and faithful return and statement of all the property, articles or objects for which you are liable to taxation, and of which a return is required by law to be made at this time, and that you will true answers make to all questions which shall be put to you, touching your property or effects, or any exemption which may be claimed, and also as to any fact in reference thereto, and that you shall speak the truth, the whole truth and nothing but the truth, so help you God."

The assessor, after administering this oath, will then interrogate the tax-payer as to his or her return, and as to any other fact or circumstance necessary to be known in arriving at a true return, and after the same shall have been entered on the list or sheet, the tax-payer will be required to sign it, as hereinbefore stated. If any exemption is claimed, the first thing to be ascertained by the assessor will be whether, exclusive of household furniture, the value of the property of the tax-payer, subject to the tax, according to the basis of valuation laid down in the act, exceeds one thousand dollars. If it does, no exemption can be allowed. If it does not, the party will be interrogated under oath as to the facts upon which it is claimed, and if the facts be satisfactorily established, the exemption will be allowed.

31. The question as to whether the value of the tithes of 1863 or those of 1864 is to be deducted from the tax on the value of property for 1864, has so many attendant difficulties that it is deemed best not

to settle it at present by the Department but to refer it to Congress at its meeting in May. The tax not being payable till June no injury will ensue from the delay.

ADDITIONAL TAX ON PROFITS, LEVIED UNDER ACT 17TH FEBRUARY, 1864.

32. Immediately after receiving the necessary forms the District Collectors shall cause their assessors to proceed through their districts, and require returns of the profits made on trade and business, such returns to be made within such time as may be prescribed by public notice, as follows:

I. On all profits made by buying and selling at any time between the first day of January, 1863, and the first day of January, 1864, any spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel, or nails, a tax of ten per cent. shall be assessed and collected. This tax is in addition to the tax on income and profits under the tax act of 24th of April, 1863.

II. On all profits made by buying and selling between the first day of January, 1863, and the first day of January, 1864, money, gold, silver, foreign exchange, stocks, notes, debts, credits or obligations of any kind, and *any merchandise, property or effects of any kind* not enumerated in the preceding paragraph, a tax of ten per cent. in addition to the tax on such profits as income, under the act of 24th April, 1863, shall be assessed and collected.

III. On the amount of all profits exceeding twenty five per cent. made during the year 1863, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, a tax of twenty-five per cent. shall be assessed and collected on such excess, in addition to the income tax of such banks, companies or corporations under the act of 24th April, 1863.

The estimates will be made and the profits ascertained in the manner required by the last mentioned act as heretofore.

For the return of profits under paragraphs I and II, form No. 12 will be used; and for profits exceeding 25 per cent named in this paragraph, form No. 13 will be used. As fast as the estimates are taken, the assessors will transfer them to the District Collector, in the manner heretofore practiced and required by law, who shall proceed to collect them forthwith. The form of the oath to be administered to the taxpayers and referees, is laid down in article 13 of supplemental instructions dated 3d September, 1863. The mode of ascertaining the amount of profits derived from the purchase and sale of any of the articles or objects referred to, will be that laid down in paragraph V, section 8, of the act of 24th April, 1863.

33. The taxes on incomes or profits for the year 1864 will be assessed and collected according to the provisions of the tax and as-

assessment acts of 1863, and will be due and payable on the first day of January, 1865. But no income or profits derived from property or effects during this year, which property or effects are taxed upon amount or value by the tax act of 17th February, 1864, will be subject to income tax, under the provisions of the act of 24th April, 1863. And no estimated rent, hire or interest on property or credits taxed *ad valorem*, shall be assessed or taxed as incomes under the tax act of 1863, and the first section of this act is suspended and excluded therefrom as amended and re enacted on 17th of February, 1864.

34. All non interest bearing Confederate Treasury notes, of all denominations, will be receivable at par in payment of taxes up to the first day of April, 1864, east, and until the first day of July, 1864, west of the Mississippi river. All Confederate Treasury notes of the denomination of five dollars shall be receivable in payment of taxes at par until first day of July, 1864, east, and until first day of October, 1864, west of the Mississippi river. After that time they shall be receivable only at the rate of sixty six and two-thirds cents on every dollar promised on their face. The new issue of all Treasury notes and the old under five dollars will be received at par.

All Treasury notes of the denomination of ten, twenty and fifty dollars, from and after the 1st day of April, 1864, east, and the 1st day of July, 1864, west of the Mississippi river, shall only be received in payment of taxes at the rate of sixty-six and two-thirds cents on every dollar promised on their face; but, from and after the 1st day of April, 1864, east, and the 1st day of July, 1864, west of the Mississippi river, all Treasury notes of the denomination of one hundred dollars shall cease to be receivable in payment of taxes at any rate. The certificates issued under the act to reduce the currency approved 17th February, 1864, and the bonds for which they may be exchanged, are receivable for taxes of the year 1864, at the full amount expressed on the face, without interest, and are not subject to the tax imposed for the year 1864 on other bonds and credits.

From and after the 1st day of January, 1865, none of said Treasury notes shall be receivable in payment of taxes at any rate whatever.

35. Joint stock companies and corporations may return and pay tax on the shares of their capital stock themselves, and whenever they shall elect to do so, notice thereof shall be given to the shareholders, and to the collector of the tax district in which the place of business of such companies or corporations is situate, and the shares in the hands of individual stockholders shall be exempt.

THOMPSON ALLAN, Commissioner of Taxes.

(Approved.)

C. G. MEMMINGER, Sect'y of the Treasury.



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