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HOUSE OF REPRESENTATIVES, February 22nd, 1865.—Laid on table, and ordered to be printed.

[By THE CHAIR.]

COMMUNICATION FROM SECRETARY OF TREASURY.

TREASURY DEPARTMENT, C. S. A.,
RICHMOND, FEBRUARY 20TH, 1865.

Hon. Thos. S. Bocoek, Speaker of House of Representatives :

SIR:—In obedience to the resolution adopted by the House of Representatives on the 6th instant, requesting information in relation to certain instructions issued from this Department, to carry into execution the tax laws, I have the honor of submitting the following papers :

1. Circular to the District Collectors and Assessors of Virginia, of date July 1, 1864.

2. Regulations and instructions more accurately defining the intent and meaning of paragraph 1, section 1, of the act to amend the tax laws, approved 14th June, 1864 ; of date August 12th, 1864.

3. Letter of Thompson Allan, Commissioner of Taxes, furnishing the information called for under the aforesaid resolution, addressed to the Secretary of Treasury and dated February 16th, 1865.

Very respectfully,

G. A. TRENHOLM,
Secretary of Treasury.

THE HISTORY

OF THE

The following text is extremely faint and illegible due to the low resolution and blurriness of the scan. It appears to be a historical document or a book's preface, but the specific content cannot be transcribed accurately. The text is organized into several paragraphs, with some lines appearing to be part of a list or index. The overall structure suggests a formal historical or academic work.

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C I R C U L A R .

OFFICE OF STATE COLLECTOR OF VA., }
RICHMOND, JULY 1st, 1864. }

To the District Collectors and Assessors of Virginia :

Congress, during its last session, modified the tax laws in many important particulars, as will be seen by reference to the "Regulations and Additional Instructions" of the Commissioner of Taxes of the 22nd of June, 1864, which I herewith enclose. Before the laws, as modified, can be fully executed, it will be necessary that additional forms for the assessment of the additional taxes levied by the late acts shall be devised and furnished by the Commissioner of Taxes, together with further instructions.

It is very desirable that the assessors should, as soon as possible, proceed with the assessments of property, moneys and credits under the Tax Act of February 17th, 1864, as modified.

I have, therefore, carefully prepared the following instructions for assessing the same. With the aid of these instructions and the "Regulations and Additional Instructions" of the Commissioner of Taxes, of the 22d of June, 1864, it is believed that the assessors will have no difficulty in correctly assessing every tax payer on the sheet, headed "Returns and Assessments of Confederate Tax on Property, Moneys and Credits, under the Tax Act of February 17th, 1864," which have already been furnished them.

I will now proceed to explain in detail the proper mode of filling up this "sheet."

As a preliminary to the assessment, the assessor will administer to the tax payer the following oath : "You do solemnly swear that you will render 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 you touching your property or effects, or any exemptions 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."

Having qualified the tax payer, he will commence with

1st. "Land or other Real Property."

Under this heading he will put down the number of acres of land owned by the tax payer in his County on the 17th of February, 1864, and also the number of lots, without specifying the number of acres in each particular tract. Land owned by the tax payer out of his county will be assessed where situated. Real Estate is to be valued as of 1860, except where it has been purchased since January 1st, 1862, in which case the price actually paid by the tax payer is to be regarded as its value, unless the "land has been purchased by a refugee driven from home by the presence or proximity of the enemy and was held or occupied by such refugee for his own use and for his residence," when "the land shall be assessed according to its market value in 1860. But if rented out by such refugee, or resided upon or used by any other person not a refugee, it shall be assessed at its cost to the owner." The books

of the Commissioners of the Revenue are the best guide for ascertaining the value of real estate in 1864. The value of any permanent improvement or injury to the property since 1860 should be rateably added or deducted, as the case may be.

2d. "Slaves" are to be assessed upon the basis of their market value in 1860, except where they have been purchased since January 1st, 1862, in which case they are to be assessed at the price actually paid for them by the tax payer. I have carefully prepared the following table, showing the fair average value of slaves in Virginia in 1860, which is believed to be as near correct as can be obtained.

Table showing the average value of Slaves in Virginia in 1860.

	AVERAGE VALUE.
Under 5 years of age,	\$ 200
Between 5 and 10 years of age,	400
" 10 and 15 " "	800
" 15 and 20 " "	1100
" 20 and 25 " "	1200
" 25 and 30 " "	1000
" 30 and 35 " "	800
" 35 and 40 " "	600
" 40 and 45 " "	500
" 45 and 50 " "	400
" 50 and 55 " "	300
" 55 and 60 " "	200
" 60 and 65 " "	150
" 65 and 70 " "	100
Over 70 years of age,	50

The assessors will exercise their own judgment in the valuation of slaves in their respective districts, but it is recommended that the average value shall correspond as nearly as possible with the values as exhibited in the foregoing table. If a slave possesses an additional value above the average on account of any peculiar qualification as a mechanic, house servant, &c., he should be assessed at a correspondingly increased valuation.

Slaves are to be assessed in the name of the owner and not of the hirer. By the 11th paragraph of "Regulations and Additional Instructions" of the Commissioners of Taxes, of the 22d of June, 1864, slaves are required to be assessed in all cases in the counties where they were on the 17th of February, 1864. In order, therefore, that all slaves should be assessed it is necessary that the assessor should enquire of every tax payer not only what slaves he owned on the 17th of February in his county, but also what slaves belonging to other persons were in his possession on that day, and if any were owned by non-residents of the county, such non-resident's name should be entered on the "sheet," and the value of such slaves assessed against him.

3d. "Horses, Mules, Asses and Jennets," "Cattle of the Bovine Species," "Sheep, Goats and Swine."

These animals should be valued as of the year 1860. The assessors should examine the books of the Commissioners of the Revenue for 1860, and ascertain therefrom the average value of such animals in his county as a guide for his assessments.

4th. "Cotton and Wool," "Tobacco," "Corn," "Wheat," "Rye, Oats, Buckwheat, Rice, and all other kinds of grain," "Potatoes of all kinds, Peas, Ground Peas, Beans and all other products of the farm, garden, or orchard not specifically mentioned in the foregoing columns." All agricultural products are to be valued as of the year 1860, except cotton and tobacco purchased since January 1st, 1862, which are to be assessed at the prices actually paid for them by the tax payer. The word "cotton" includes cotton yarns, and "tobacco" includes manufactured tobacco and segars. In assessing agricultural products, the assessor should first ascertain all agricultural products on hand on the 17th of Feb'y, 1864, including any that were taxed July 1st, 1863. He should then allow a fair deduction, proportioned to the size of the tax payer's family, for its support for the year 1864. This deduction is only to be allowed of those articles raised by the tax payer and tithed in 1863. The amount to be deducted should be uniform in all cases. The assessor should determine what deductions should be allowed for the support of families of different sizes, establishing

a uniform rule without consulting the tax payer. The word "family" is construed by the Commissioner of Taxes "to include only the white persons of a family, house servants and family horses." By "family horses," I understand to be meant horses used exclusively for pleasure.

5th. "Flour, Meal, Sugar, Molasses, Bacon, Lard, and all other Groceries, Goods, Wares, or Merchandise, Spirituous Liquors, Wines, Cider, Vinegar, &c., &c.

These articles held by the tax payer on the 17th of February, 1864, are to be assessed upon the basis of their market value in 1860, without any deduction for family supplies, except in the articles of sugar and bacon, which were raised by the tax payer and actually tithed in 1863. Goods, wares and merchandise held by *registered persons*, are to be assessed without any deduction.

6th. "Value of all Household and Kitchen Furniture, Agricultural Tools and Implements, and all Tools of mechanics or others, Musical Instruments, and all articles of domestic use," Carriages, Wagons, Carts, Drays and every species of vehicle on wheels," "Books, Maps, Pictures, Paintings, Statuary, and all other Works of Art."

These articles are to be assessed as of their value in 1860.

7th. Value of all Shares in any bank, banking company or association, canal navigation, importing, exporting, insurance, manufacturing, telegraph, express, railroad, and dry dock companies, and all other joint stock companies of every kind, whether incorporated or not.

These shares are not now liable to the property tax, and are not to be assessed, but joint stock companies are to be assessed with their property, money and credits as individuals. The property of co-partnerships should be assessed against the individual members and not in the name of the firm.

8th. "All Gold and Silver Wares and Plate, Jewels, Jewelry and Watches."

A tax of ten per cent is to be assessed, in Confederate money, on these articles, as of their value in 1860.

9th. "Gold and Silver Coin, Gold Dust, Gold or Silver Bullion."

These subjects are to be assessed at their face value, or value in gold or silver, as the case may be. The amount of gold and silver should be assessed and entered on the "sheets" separately. The collectors will collect a tax of 5 per cent. on these subjects, in kind, which may be commuted by the tax payer by the payment of 17 dollars in Confederate notes for one dollar in silver coin, and eighteen dollars for one dollar in gold coin, until further instructed.

10th. "Value of Moneys held abroad, Bills of Exchange on foreign countries."

To this heading on the sheet should be added "Promissory Notes, Rights, Credits, and Securities, payable in foreign countries."

These subjects are to be assessed at their face value, or value in specie, and a tax of 5 per cent. is to be collected, payable in gold or silver, at the election of the tax payer, which may be commuted in Confederate notes at the rate of seventeen for one, until otherwise instructed. This tax cannot be paid in 4 per cent. bonds or certificates.

11th. "Amount of Solvent Credits, Bank Bills, and all other papers issued as currency, exclusive of non-interest bearing Confederate Treasury notes, and not employed in a taxed business."

These subjects are to be assessed at their face value, and the tax of 5 per cent. thereon is to be paid in Confederate notes.

"Credits." Under this heading on the "sheet," means credits within the Confederate States, and includes Confederate bonds.

12th. "Value of all articles of Personal or Mixed Property, not in terms embraced in any of the foregoing columns, nor exempt from taxation."

Under this heading will be assessed all property not included in the preceding columns, among which may be mentioned the wearing apparel of the tax payer and his family, which are to be assessed as of their value in 1860.

13th. There being no column on the "sheet" for inserting the value of property exempted by the law, the assessors will write the word "Exemptions" over the words "Value of all shares in any bank, banking company or association, canal, navigation, importing, exporting, &c.," and enter in that column the aggregate amount of the exemptions to which the tax payer is entitled, which will be ascertained as follows:

If the tax payer's assessable property, exclusive of household furniture, exceeds \$1,000, according to the basis of valuation prescribed by the law, he is entitled to no exemption in any case.

I. If his property is worth less than \$1,000, exclusive of household furniture, he is entitled to an exemption of \$500, if the head of a family, and to \$100 for each minor child, and to the further sum of \$500 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 his family when he entered the service.

II. Every officer, soldier, sailor, or marine actually engaged in the military or naval service, or such as have been disabled in such service, are exempted to the value of \$1000.

III. The widow, or if there be no widow, the minor children of any officer, soldier, sailor, or marine who may have died or been killed in the military or naval service, are entitled to an exemption of \$1,000.

IV. The entire property of hospitals, asylums, churches, schools, colleges, and other charitable institutions, and of companies formed under the act entitled an "Act to establish a Volunteer Navy," is exempted.

It will be observed that the property of the institutions and companies mentioned in the above paragraph is exempted, though they are worth more than \$1,000, yet when the individual tax payer is worth more than \$1,000, exclusive of his household furniture, he is entitled to no exemption, though he be the head of a family or in the military or naval service, or would otherwise be exempted.

14th. "Aggregate." Under this head will be entered the total value of the tax payer's property as assessed on the "sheet," except the specie assessments, that is, the assessments on "Gold and silver coin, gold dust, gold and silver bullion," "Value of moneys held abroad, bills of exchange on foreign countries, &c."

15th. "Tax." Under the heading "Tax" will be entered the total amount of the tax upon the property assessed upon the tax payer upon the "sheet," except the tax on specie, and foreign credits assessed in specie, referred to in the above paragraph. The tax on property, &c., assessed on the "sheet" is 5 per cent., except the tax on "all gold and silver wares, and plate, jewels, jewelry and watches," upon which there is an additional tax of five per cent. In calculating the "tax" the amount of exemptions should be deducted from the aggregate amount of property, &c., assessed. The tax on specie and foreign credits will not be entered on the sheets, but will be calculated and collected by the collector when the tax is paid.

16th. "Soldiers' Tax." By the 12th paragraph of "Regulations and Additional Instructions" of the Commissioner of Taxes, of the 22d June, 1864, the assessors are required to assess separately the "soldiers' tax," that is, the additional tax of one-fifth of all the taxes of 1864, laid by an act of the last session of Congress to meet the increased pay of soldiers. There being no column on the "sheet" for this tax, the assessors will rule a column on the left hand margin of the "sheet," heading it "Soldiers' Tax," and putting in it one-fifth of the amount found in the column on the right hand of the "sheet" headed "Tax." The collector is required to collect this tax in Confederate Treasury notes of the new issue, giving a separate receipt for it, and reporting it separately to me monthly. There being no credit allowed on account of the tithe, this tax will be collected as soon as assessed. The collection of the balance of the tax assessed on the "sheet" will be suspended until further instructions, whenever the tax payer claims a credit on account of his tithe. The value of "gold and silver coin, gold dust, gold or silver bullion," and the "value of moneys held abroad, bills of exchange on foreign countries, &c." not being included in the column headed "Aggregate," the tax on them will be collected as soon as assessed. The "soldiers' tax" on specie and foreign credits not being included in the column headed "Soldiers' Tax," will be calculated and collected by the collector on the "new issue," at the rate of 17 for silver and 18 for gold.

17th. "Name of the Tax Payer to be signed by the person taking the oath."

Under this heading the tax payer will sign his name. If he is a non-resident of the county, his name must be signed by his agent, if he has one as such, and if there be no agent, then by the assessor.

The assessments upon the sheet headed "Returns and Assessments of Confederate Taxes, &c.," which I have explained above, in detail, are to be made as of the 1st of February, 1864. I herewith enclose to the collector a "sheet" filled up as a sam-

ple, a copy of which he will furnish each assessor in his district who has been assigned to this duty. Real estate and slaves are to be assessed in the county where they are. Property of all other kind should be assessed in the county where the tax payer resides. If any portion of it is in another district, the assessor should forward to the assessor of the district where the property is, a certified statement of the assessment, who shall examine the same, and if approved, shall return it with his approval thereon. If disapproved he shall make such alterations thereon as he may deem just, and return it with any additions thereto which he may have made. The assessment thus corrected should be entered on the "sheet." Property in another State cannot be assessed in this State.

The collectors will collect at once the "Soldier's Tax" of one-fifth in the "new issue," on the specific tax and tax on quarterly sales of registered persons for 1864. The income, salary and tax on registered persons for 1863, due January 1st, 1864, are not liable to this tax, nor is the additional tax of 10 per cent. on profits made by buying and selling in 1863.

In making the assessments on the "sheet," the assessors will enter them perpendicularly, if the columns are too narrow to enter them horizontally, using as much space as is necessary.

Respectfully,

THOS C. GREEN,
State Collector of Va.

REGULATIONS AND INSTRUCTIONS,

More accurately defining the intent and meaning of Paragraph 1, Section 1, of the Act to amend the Tax Laws, approved 14th June, 1864.

OFFICE COMMISSIONER OF TAXES,
Richmond, August 12, 1864. }

In order that local tax officers may have a uniform rule for their action in assessing "property employed in agriculture," and in order that the assessments may be equal and uniform, the following regulations and instructions are issued:

1. Land rented, and slaves hired, though employed in agriculture, shall not be so returned and assessed, inasmuch as the tax on such land and slaves cannot be entitled to a credit on account of the tithe paid. The landlord, and not the tenant, is chargeable with the tax on the land, and he is not entitled to be credited with the value of the tithe, because he does not pay the tithe. The tenant is not entitled to the credit, because he does not pay the tax on the land. The same rule will apply to slaves hired out, and employed in agriculture.

2. The words "employed in agriculture," include land actually cultivated this year, such meadow and pasture land as is enclosed, and such wood land as is used in connection with the above described lands, not to exceed one-third of the same, except in cases where the fencing has been destroyed by the enemy or the Confederate forces, in which cases the land is to be regarded as being employed in agriculture if it was so employed before such destruction.

3. The words "employed in agriculture" do not include land used in the production of crops not liable to the tithe, or any unenclosed cleared land, except where the fencing has been destroyed, as stated under Article 2d of these instructions, nor timbered land exceeding one-third of the enclosed cleared land.

4. Slaves employed in agriculture should include all over twelve years of age actually employed in cultivating crops liable to the tithe, and cooks, exclusively employed in cooking for such slaves. House and body servants, carriage drivers, slave mechanics, &c., shall not be assessed as employed in agriculture, except where partially so employed, when their value should be rateably apportioned.

5. Only such horses, mules and oxen as are actually employed in farming and plantation work, shall be assessed as employed in agriculture. This excludes carriage, riding and other pleasure horses, race horses and stallions, and also stock cattle,

brood mares not worked, and colts. If work animals are partially employed in agriculture and partially otherwise, their value shall be rateably apportioned, as in the case of slaves.

(Signed)

THOMPSON ALLAN,
Commissioner.

Approved:

(Signed) G. A. TRENDOLM,
Secretary of the Treasury.

OFFICE COMMISSIONER OF TAXES, }
RICHMOND, FEB'Y 18TH, 1865. }

Hon. G. A. Trendholm, Secretary of the Treasury:

SIR:

I have the honor to return herewith a resolution adopted by the House of Representatives, which has been referred by you to this office, with directions to furnish the information asked for, and to reply.

1st. That the enclosed printed regulations issued on 12th August, 1864, and approved by you, cover fully the first and second inquiries propounded by said resolution. I would further state, that agricultural property has been assessed in accordance with the rules laid down in said regulations; and that they are now in full force.

2d. No instructions have ever been issued by this office, divesting assessors of their functions as appraisers, and prescribing values to be put on produce or other property, in any case. With reference to the valuation of negro property, the Chief Collector of the State of Virginia deemed it expedient and just to the tax-payer, as well as to the Government, to prescribe a schedule of prices, which he embodied in certain instructions issued by him on the 1st of July, 1864, copy herewith. This was, however, more of an advisory than a mandatory nature, as will be seen by referring to the 2nd Article of said instructions. These instructions were submitted to me, and having met my sanction and approval, I sent a copy to each of the other State Collectors, as a matter of information merely, and as a guide to them, leaving them perfectly free to adopt the same, or not, as their discretion and judgment might dictate. I believed then, as I do now, that it was the better course to adopt a general schedule for valuing slaves throughout the whole State, and so recommended Mr. Green's circular to the favorable consideration of the other State Collectors. I had seen the evil of having no uniform standard, under the act of 1861, and had it forcibly impressed upon my memory, from the fact, that under the first Tax Act of 19th August, 1861, slaves were valued at an average of \$500 in one county, and in the adjoining county at \$300. There was no just cause for this great inequality. Neither county had been disturbed or threatened by the enemy. The consequence was great dissatisfaction and numerous complaints. As the law failed to prescribe a uniform valuation, I deemed it just and proper, in view of the interest of the Government, as well as that of the tax-payer, to recommend a uniform valuation, so that all might be treated alike, and that there should be no cause of complaint.

3d. As to the fourth question contained in the resolution, I only have to say, that, by reference to Sec. 13 of the act of 24th April, 1863, as amended and approved 17th February, 1864, it will be seen, that the Treasury Department has nothing to do with the assessment or valuation of tithes; the whole subject being thereby placed under the jurisdiction and control of the War Department. It is obvious, therefore, that I am not authorized or able to answer this interrogatory.

Very Respectfully,

T. ALLAN, *Commissioner.*

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