

Conf Pam  
#781

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Regulations and  
Conf Pam #781

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# REGULATIONS AND ADDITIONAL INSTRUCTIONS

*In relation to the assessment and collection of taxes to carry into effect the amendments of the tax laws, made by an act to amend the tax laws, approved June 10, 1864, and an act to amend an act for the relief of tax-payers in certain cases. Also an act to raise money to increase the pay of soldiers.*

OFFICE OF COMMISSIONER OF TAXES, }  
Richmond, June 22, 1864. }

1. From the tax on the value of property employed in agriculture, valued on the basis of 1860, shall be deducted the value of the tax in kind (valued according to the schedule of prices fixed by commissioners of each State under the impressment act) derived therefrom during the same year, which has been delivered to the Government, (whether delivered during the year or afterwards) including the bacon, deliverable after, and not prior to the assessment of the property so employed in agriculture. The collection of the tax on such property is hereby suspended until the value of the tithe delivered can be ascertained, and when so ascertained it shall be the duty of the Post Quartermaster to certify, and of the district collector to deduct from the assessment the value of such tithe. And any balance of tax which are payable during the year 1864, to wit:

Four per cent. certificates and four per cent. bonds at par.

I.—Fifty cent notes always at par.

\$1 notes always at par.

\$2 notes always at par.

II.—\$5's.

At par till July 1, 1864, east of the Mississippi;

At par till September 30, 1864, west of the Mississippi;

At two-thirds from July 1, 1864, to December 31, 1864, east of the Mississippi;

At two-thirds from October 1, 1864, to December 31, 1864, west of the Mississippi.

III.—\$10's, \$20's, and \$5's—

At two-thirds till December 31, 1864, east of the Mississippi;

At par till June 30, 1864, west of the Mississippi;

At two-thirds from July 1 to December 31, 1864, west of the Mississippi.

IV.—100's—

Not at all east of the Mississippi;

At par till June 30, 1864, west of the Mississippi;

After that date, not at all.

On and after 1st of January, 1865, gold currency, except 50 cent, \$1 and \$2 notes will be receivable for taxes.

2. When land has been purchased by a refugee, driven from home by the presence or proximity of the enemy, and is held or occupied by such refugee, for his own use, and is his residence, 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.

3. Paragraph III., of article 27, of additional instructions," dated March 1, 1864, is suspended and revoked, and the following is substituted in lieu thereof:

"The Assessor shall assess the tax on all the property and assets of corporations, associations, and jointstock companies of every description, (whether incorporated or not in the same manner, and to the same extent as the property and assets of individuals. The tax on such property to be assessed against and to be paid by such corporation, associations and joint stock companies. But no bank or banking company shall be liable to be assessed or to pay the tax upon deposits of money to the credit of and subject to the checks of others, or upon its own stock or shares. But this exception does not apply to stock, shares or interest of a corporation, association or joint stock company, owned by any corporation, association, or joint stock company, in another corporation, association or joint stock company."

4. Paragraph IV., of article 27, is suspended and revoked, and the following substituted in its stead:

Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, moneys held abroad or bill of exchange drawn therefor, promissary notes, rights, credits and securities, payable in foreign countries, five per cent. shall be assessed, to be paid in specie [gold or silver coin] or in Confederate Treasury notes at their value as compared with specie, and the relative value is fixed as follows:

Eighteen dollars of Confederate Treasury notes for one dollar in gold, and seventeen dollars in Confederate Treasury notes for one dollar in silver coin. This rate to continue for the calendar month of June, and collections so to be made upon notice of alterations of the rate is given.

5. The income, property and money (other than Confederate Treasury notes) of hospitals, asylums, churches, schools, colleges and other charitable institutions, are exempt from taxation under the provisions of any tax law.

6. Corn, bacon, wheat, flour and other agricultural products, which were produced in the year 1863, and the possession of the producer on the 17th day of February, 1864, and necessary for the support of himself and family during the year 14, and from which taxes in kind have been deducted, delivered on and, shall not be assessed. The term family includes only the white persons of the family, house servants and family horses.

7. An additional tax of thirty per cent. shall be assessed and

collected, upon the amount of all profits made by selling the articles mentioned in the following sections of law :

I. On all profits made by buying and selling at any time between the 1st day of January, 1863, and the 1st 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.

II. On all profits made by buying and selling between the 1st day January, 1863, and the 1st 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.

The words in *italics* cover every article, and all property. The thirty per cent. in addition to the ten per cent., will be assessed and collected, immediately after the 1st day of July, 1864, on all profits from all sales of property of every kind, purchased since the 1st of January, 1863, and sold between the 17th day of February, 1864, and the 1st of July, 1864.

8. In all cases where a tax is levied on income derived from property, real, personal or mixed, and an *ad valorem* tax is laid upon the property producing the income, the *ad valorem* tax shall be deducted from the income tax. But in no case shall less be paid than the *ad valorem* tax. This applies only to the taxes of 1864.

9 In the assessment of income derived from manufacturing and mining, there shall be deducted from the gross income or profit the necessary annual repairs, not exceeding ten per cent. on the amount of income derived therefrom. And in addition to the deductions now allowed by law, in the assessment of incomes made since June 10, 1864, derived from any source, the following shall be made :

The Confederate taxes actually paid by the owner, on sales made by him, and the commissions actually paid by the consignor or shipper for selling. And in the production or manufacture of pig metal or other iron, the cost actually paid for fuel shall be deducted.

10. Citizens of any one of the Confederate States, temporarily residing in another State, shall be assessed in the State or district in which he so temporarily resides. And all who have not heretofore made returns of their taxable property to the District Assessor where they may reside, are required, within thirty days from the 10th of June, 1864, to make such returns: and in case of failure or refusal, shall be indicted by the assessor, and be liable to all the pains and penalties imposed by law in such cases.

Persons in the public service residing temporarily away from their homes, may return and pay their taxes either at their permanent or temporary place of residence, except as to lands and negroes, which shall, in all cases, be returned at the place where situated.

11. Upon all the subjects of taxation, under existing tax laws,

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there shall be collected a tax equal to one-fifth of the amount of the whole of the present tax for the year 1864, including the value of property employed in agriculture; which tax is payable only in Confederate treasury notes of the new issue, and shall be collected at the same time as the other taxes on the same subjects, under the laws now in force.

This tax is an addition of one-fifth of the amount of all taxes, and must be collected and kept separate, to be applied to the payment of the increased compensation of soldiers.

In order to execute this clause, the assessors will forthwith add one-fifth to every assessment, and it will be collected with the other taxes.

12. Whenever slaves shall have been assessed, but between the time of assessment and the time fixed by law for the payment of the tax thereon such slaves shall be lost to the owner by the act of the enemy, the tax may be remitted by the collector of the district; but the facts in each case shall be reported to the State Collector, and the remission shall not be valid until approved by him.

J. W. H. UNDERWOOD,  
*Acting Commissioner of Taxes.*

Approved:

C. G. MEMMINGER, *Secretary of Treasury.*

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