

## THE EXCISE TAX LAW.

By request of Col. J. C. Little, Assessor for Utah Territory, under the late internal revenue enactment of Congress, the following extracts from the voluminous concern are published. The Colonel seems anxious that those effected by the operations of the statute should be made acquainted with its provisions, that they may act understandingly in the premises, and not ignorantly become transgressors of a law the penalties for the noncompliance with which are so extremely severe.

"Sec. 6. And be it further enacted, That it shall be the duty of any person or persons, partnerships, firms, associations, or corporations, made liable to any duty, license, stamp, or tax imposed by this act, when not otherwise and differently provided for, on or before the first day of August, eighteen hundred and sixty-two, and on or before the first Monday of May in each year thereafter, and in all other cases before the day of levy, to make a list or return to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person or persons, partnerships, firms, associations or corporations are liable to be assessed under and by virtue of the provisions of this act.

Sec. 7. And be it further enacted, That the instructions, regulations, and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first day of August, eighteen hundred and sixty-two, and on the first Monday of May in each succeeding year, and from time to time thereafter, in accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective districts and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care or management of any property, goods, wares, and merchandise, articles or objects liable to pay any duty, stamp or tax, including all persons liable to pay a license duty, under the provisions of this act, (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, especially to the written list, schedule or return required to be made out and delivered to the assistant assessor by all persons owning, possessing, or having the care or management of any property, as aforesaid, liable to duty or taxation), and to value and enumerate the said objects of taxation, respectively, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Sec. 8. And be it further enacted, That if any person owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles or objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read, consented to, and signed, by the person so owning, possessing, or having the care and management as aforesaid, shall be received as the list of such person.

Sec. 9. And be it further enacted, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list or statement, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person so offending, and being thereof convicted on indictment found therefor in any circuit or district court of the United States held in the district in which such offence may be committed, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, and in all cases of under valuation or under statement in such lists or statements, be made, as aforesaid, upon lists, according to the form prescribed, to be made out by the assessors and assistant assessors, respectively; which lists the said assessors and assistant assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises respectively; and from the valuation and enumeration so made there shall be no appeal.

Sec. 10. And be it further enacted, That in case any person shall be absent from his or her place of residence at the time an assistant assessor shall call to receive the list of such person, it shall be the duty of such assistant assessor to leave at the place of residence of

such person, with some person of suitable age and discretion, if such be present, or otherwise to deposit in the nearest post office a written note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Sec. 11. And be it further enacted, That if any person, on being notified or required, as aforesaid, shall refuse or neglect to give such list or lists within the time required, as aforesaid, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such list of property, goods, wares, and merchandise, and all articles or objects liable to duty or taxation, owned or possessed, or under the care or management of such person, as are required by this act, including the amount, if any, due for license; and in case of refusal or neglect to make such lists, except in cases of sickness, the assessors shall thereupon add fifty per centum to the amount of the items thereof; and the lists, so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or failure to receive the notice, shall, moreover, forfeit and pay the sum of one hundred dollars, except where otherwise provided for, to be recovered for the use of the United States, with costs of suit.

Sec. 12. And be it further enacted, That whenever there shall be in an assessment district any property, goods, wares, and merchandise, articles or objects, not owned or possessed by, or under the care or management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner provided by this act, it shall be the duty of the assistant assessor for such district, and he is hereby authorized and required, to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares, and merchandise, articles, or objects, as aforesaid, under and for the purposes of this act.

Sec. 14. And be it further enacted, That the owners, assessors or persons having the care or management of property, goods, wares, and merchandise, articles or objects, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such persons reside. And it shall be the duty of the assistant assessor who receives any such list to transmit the same to the assistant assessor where such objects of taxation are situated, who shall examine such list; and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein as he may deem to be just and proper, and shall then return the said list, with such alterations therein or additions thereto, to the assistant assessor from whom he received the said list; and the assistant assessor, where the person liable to pay such tax resides, shall proceed in making the assessment of the tax on the list by him so received, in all respects as if the said list had been made out by himself.

Sec. 13. And be it further enacted, That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this act, as aforesaid, and where duties accrue at other and different times, the lists shall be taken with reference to the time when said duties become due; and the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay any duty, tax, or license under this act residing within the assessment district, together with the value and assessment, or enumeration, as the case may require, of the objects liable to duty or taxation within such district for which each such person is liable, or for which any firm, company, or corporation is liable, with the amount of duty or tax payable thereon; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment or enumeration thereof as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessor within the ten days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses, or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due. And if any

assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his receipt, warrant or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States, with costs of suit.

Sec. 15. And be it further enacted, That the assessors for each collection district shall, by advertisement in some public newspaper published in each county within said district, if any such there be, and by written or printed notifications, to be posted up in at least four public places within each assessment district, advertise all persons concerned of the time and place within said county when and where the lists, valuations, and enumerations made and taken within said county may be examined; and said lists shall remain open for examination for the space of fifteen days after notice shall have been given as aforesaid. And said notifications shall also state when and where within said county, after the expiration of said fifteen days, appeals will be received and determined relative to any erroneous or excessive valuations or enumerations by the assistant assessors. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeal as aforesaid, to submit the proceedings of the assistant assessors, and the lists taken and returned as aforesaid, to be inspected of any and all persons who may apply for that purpose. And the said assessor for each collection district is hereby authorized, at any time within fifteen days from and after the expiration of the time allowed for notification as aforesaid, to hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assistant assessors: Provided, That the question to be determined by the assessor, on an appeal respecting the valuation or enumeration of property, or objects liable to duty or taxation, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district, and whether the enumeration be or be not correct. And all appeals to the assessor, as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation or enumeration shall be increased without a previous notice, of at least five days, to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing to be left at the dwelling-house, office, or place of business of the party by such assessor or an assistant assessor.

## THE LIVE YANKEE.

Patriots, philosophers, philanthropists and scholars have been children among the granite gorges of this New England, and wherever truth and honor are battling, the sons of Puritans will be found eager in the fray. But we are erratic—pardon us. We would talk with you of humbler men, indigenous plants, that nature has scattered upon this sterile surface, live Yankees truly, full of character, burning with enterprise and curiosity. We meet them lean in person as a hunter's dog, and with a parched countenance ready for sorrow or sadness, of elastic steps, thoughtful but not abstracted, patient, because cunning; ever watchful, slow to anger, avoiding conflict, but resolute at bay. In dress, always precise and never foppish; choosing their own fashions and seldom changing them, their toilet betrays them everywhere they go. The ease of their language is their desire to please, and their oily words foreshadow a profit. They are all mechanics; the history of man's necessities is the history of their inventions, while much that is only curious inevitably comes from such busy hands and brains.

The live Yankee has no home; his love of invention breeds a love of change, and wherever a human rail shows itself we find him panting on the track. He never pines in foreign lands, or grows sentimental—he beauty of a river is its capacity for a steamboat, its sloping banks checked into village lots, and its classic waters might do the drudgery of a cotton mill. He looks upon the marble pyramid and guesses at its height, calculates the stone by the perch, and sells the magnificent relic at a profit. He climbs the mountain's height, crossed by beleaguering hosts, and is struck at once with the propriety of a tunnel. He sits beneath the sheltering vine and listens to the whispering sea, looks upon the warm promise of the grape, and forgetting the holy memories of the land of song, his fitful slumbers turn the vintage into wine, and make for him a happy bargain. You shall find him in Constantinople, making up in grimace what he lacks in language, while spreading a plaster with his tongue for the man of Mahomet. Go to the Sandwich Islands or Australia, and listen to his argument in favor of republics. Go where you will, from the north to the sultry south, from Earth's morning to her night, and the everlasting Jonathan you will find arguing or trading.

His religion is practical; he mourns over the heathen, and is ready to convert them by the job. He loves liberty with an impetuous enthusiasm, and fully believes that his country can whip the universe. If the phlegmatic and

well-bred Englishman talks of roast beef and his ancestors, Jonathan has a pumpkin pie and a grandfater to match them. If the Frenchman grows fanatic over a fricassee of frog quarters, Jonathan pulls out a doughnut and a greening. If the dusky Italian mentions the mad belchings of Vesuvius, Jonathan is ready to quench it with the bellowing torrent of Niagara.

In the argument, always specious, this progressive phenomenon tramps the world with the skeleton of a patent right in his carpet-bag and in his ever open hand a pleasant "How are ye?" If you would save your pride from being numbed, risk it not in a dicker with Jonathan; his razor is the true Damascus, strapped upon the wand of Midas for a golden harvest; his salacity is often shrewdness, and his sweet complaisance is quite often the reflected halo of somebody's shilling. Constitutionally and by education honest, he is always penitent for the deeds done in the body. His hospitalities and charities are ceremonial duties, his piety is the severity of a Sabbath, but his bias is the thirsting impulse of a creative genius chained to the more solid passion for lucre. The live Yankee is but the eccentricity of a truly wonderful people. The moral and physical impress of New England is stamped upon the universe. We owe her our nationality, and the world owes her admiration and respect.—[Church Record.]

## GOOD LUCK.

Dryden was not much of a believer in good luck. He had an idea that the term was only a synonym for shrewdness and sagacious judgment. He says:

"Fortune a goddess is to fools alone,  
The wise are always masters of their own."

He was not master of his, though; and there are thousands like him in the world at present. There is a great deal of nonsense in the notion of good luck; but there is also a great deal of truth. A belief in luck has the advantage of affording the believer many an excuse for idleness, for neglect of duty, for a lack of enterprise, and for an indisposition to sit down and make careful calculations as to the future. The believer in luck is sometimes a predestinarian of the worst kind; for, if convinced no effort of his will win success, that it will come to him at any rate, if he is predestined to enjoy it, and that it will not visit him, do what he may, if he is not predestined to be so fortunate; he sits down and supinely waits, like Macawber, for something to "turn up." A belief in luck of that kind is ruinous to any man, and he who indulges in it may safely be set down as incorrigibly lost to anything like a decent sense of self-respect and proper manhood.

But one may believe in good luck without acting the part of an indolent fatalist. Fortune sometimes tumbles into a man's arms without giving him the slightest notice of her intentions, and without waiting for him to make the slightest preparation for her reception. This is what is called good luck; and it differs materially from the over-aking of fortune after a long and wearisome pursuit of the capricious lady, or the entrapping of her at last, after a patient arrangement of plans and schemes by which she may be inveigled into unexpected places. Such good luck is nothing to be relied upon. It may come or it may not. We may believe in it, as we believe in a good apple season or a good crop of grain; but our belief should not induce us to neglect the necessary means and exertions to secure it. It might come even if we did nothing to invite it; but it is much more likely to visit us if we studiously make the proper accommodations for its reception.

## THE AMERICAN AND THE ENGLISHMAN.

The American, though he dresses like an Englishman and eats roast beef with a silver fork, or sometimes with a steel knife, as does an Englishman, is not like an Englishman in his mind, in his aspirations, in his tastes or in his politics. In his mind he is quicker, more universally intelligent, more ambitious of general knowledge, less indulgent of stupidity and ignorance in others, harder, sharper, brighter with the surface brightness of steel, than is the Englishman; but he is more brittle, less enduring, less malleable, and I think less capable of impressions. The mind of the Englishman has more imagination, but that of the American more incision.

The American is a great observer, but he observes things material rather than things social or picturesque. He is a constant and ready speculator; but all speculations, even those which come of philosophy, are with him more or less material. In his aspirations the American is more constant than an Englishman, or I should rather say, he is more constant in aspiring. Every citizen of the United States intends to do something, every one thinks himself capable of some effort; but in his aspirations he is more limited than an Englishman. The ambitious American never soars so high as the ambitious Englishman; he does not even see up to so great a height, and when he has raised himself somewhat above the crowd, becomes sooner dizzy with his own attitude. An American of mark, though always anxious to show his mark, is always fearful of a fall.—[Anthony Trollope.]

DECEMINATED.—The New York regiment, known as the Ellsworth Avengers, recently numbered only 90 muskets. It started with 1040, but sickness, fighting and desertion have done their work.