

whethersubject to a duty as provided in this act of three per centum or five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected, and paid a duty not exceeding one and one-half of one per centum, anything in this act to the contrary notwithstanding.

Sec. 92. And be it further enacted, That the duties on incomes herein imposed shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-three and in each year thereafter until and including the year eighteen hundred and sixty-six, and no longer; and to any sum or sums annually due and unpaid for thirty days after the thirtieth of June, as aforesaid, and for ten days after demand thereof by the collector, there shall be levied in addition thereto, the sum of five per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever held; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant, in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector or deputy collector of the sale, shall give title to the purchaser, of all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether cancelled or not; and said certificates of sale of the collector or deputy collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

Sec. 93. And be it further enacted, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to make such return, the assessor or assistant assessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other cases of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the assistant assessor may increase the amount of the list or return, or of any party making such return, if he shall be satisfied that the same is understated: Provided, That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an income duty; or, if the list or return of any party shall have been increased by the assistant assessor, in manner as aforesaid, he or she may be permitted to declare, as aforesaid, the amount of his or her annual income, or the amount held in trust, as aforesaid, liable to be assessed, as aforesaid, and the same so declared shall be received as the sum upon which duties are to be assessed and collected.

**FEMALE DUELISTS.**—Two sisters, named Munzia and Maria Granata, fought a duel at Naples three weeks ago, from motives of jealousy. The combat took place with the national weapon, the knife, and one of the sisters was killed on the spot, while the other, who still survives, received eighteen wounds.

# THE LEGION OF HONOR.

In 1810 that memorable year when Rome, Amsterdam, Dantzic, Antwerp and Paris were cities of the same proud empire, Napoleon had brought his young bride to Brussels, and was received with much enthusiasm and pomp. On the morning after his arrival, he reviewed the troops of the garrison of Al Verte, and as the different regiments passed, remarked a grenadier who bore the chevrons of a sergeant major. Tall and erect, his black eyes blazed like stars from a face bronzed by twenty campaigns, which an enormous moustache rendered still more formidable or bizarre. When the lines were re-formed, the Emperor rode up to the regiment of grenadiers and called the sergeant to the front. The heart of the old soldier beat high and his cheeks glowed.

"I have seen you before," said Napoleon. "Your name?" "Noel, sire," he answered, with a faltering voice. "Were you not in the army of Italy?" "Yes sire; drummer at the Bridge of Arcole." "And you became a sergeant major?" "At Marengo."

"But since?" "I have taken my share of all the great battles."

He had been distinguished for his bravery in several battles, but his modesty had prevented his soliciting advancement, and he had been overlooked in the promotions.

The Emperor waved his hand, the grenadier returned to the ranks, and Napoleon spoke rapidly to the colonel for a few moments, the quick glances of his eyes towards Noel showing that he was talking of him.

The Emperor recalled him to his side.

"You have merited the Cross of the Legion of Honor," said he, giving him one that he wore. "You are a brave man."

The grenadier, who at that moment stood between the Emperor and colonel, could not speak, but his eyes said more than volumes. Napoleon made a sign, the drums beat a roll, there was a dead silence, and the colonel, turning toward the new knight, who with trembling hands was placing his cross upon his breast, said, in a loud voice:

"In the name of the Emperor, respect Sergeant Major Noel as a Sub-Lieutenant in your ranks."

The regiment presented arms. Noel seemed in a dream, and only the immovable features of the Emperor prevented him from falling upon his knees. Another sign was made, the drums beat, and again the colonel spoke:

"In the name of the Emperor, respect Sub-Lieutenant Noel as Lieutenant in your ranks."

This new thunderstroke nearly overcame the grenadier; his knees trembled; his eyes, that had not been moist for twenty years, were filled with tears, and he was vainly endeavoring to stammer his thanks, when he heard a third roll of the drums and the loud voice of the colonel:

"In the name of the Emperor, respect Lieutenant Noel as a Captain in your ranks."

After this promotion, the Emperor continued his review with that calm majestic air which none who beheld him ever forgot, but Noel bursting into a flood of tears, fainted in the arms of the colonel, while from the regiment came a loud united shout of *Vive l'Empereur*.

# A RAILWAY THROUGH THE PYRENEES.

The London Times, speaking of the successful completion of the Spanish railway across the Pyrenees, says:—On the 21st of August, 1862, the first railway train, drawn by locomotive engines, crossed the chain of the Cantabrian Pyrenees, over the northern division of the Tudela and Bilbao Railroad, from the seaport of Bilbao to the town of Miranda, on the Ebro. The distance from the Bilbao to Miranda is about 66 English miles, of which more than 40 miles are in ascending from the coast to the summit, which is 2,163 feet above the sea, being the lowest pass in the whole range of the Pyrenees. The northern slopes are almost invariably steep. Here the difficulties to be overcome are concentrated. In the present case they have been surmounted by winding along the shoulders of the mountains, with heavy works of excavation, tunneling and embankments, until the railway resembles a turnpike road more than such a line as is usually considered should be made to enable a locomotive engine to travel over it with speed and safety, and dragging heavy loads. The average rate of ascent from the sea is 54 feet per mile; the maximum is 76 feet. The predominant curvature has a radius of 300 yards only, and the curves are constantly reversing. There are two points on the line at the entrance of the Concha, or Basin of Ordina (the ancient capital of the province of Biscay), distant only 600 yards apart measured horizontally across the neck or gorge of the basin, which are distant fully eight and a half miles from each other in traveling along the line, and which differ 456 feet in level.

**STONEWALL JACKSON SURROUNDED.**—The Richmond Whig tells the following story:

"An army correspondent mentions an incident that occurred in Maryland between Stonewall Jackson and the ladies. They surrounded the old game cock. He said: 'Ladies, this is the first time I was ever surrounded.'"

They cut every button off his coat, and, they say, commenced upon his pants; and at one time, it was feared he would be in the uniform of a Georgia Colonel—minus all except a shirt, collar and spurs. For once, he was badly scared.

# ITEMS OF SCIENTIFIC DISCOVERY.

The Moon's influence on the weather has long been asserted by popular opinion, and science seems to be confirming it as a fact. Mr. Park Harrison, from a study of the thermometric observations at Greenwich, finds that there is a tolerably constant increase of temperature from the new moon to the full, and a decrease from the full moon to the first quarter. He also finds that the maximum of rainy or cloudy days corresponds with the first half of the lunar period, and the maximum of fine clear days with the last half. He explains the fact by the dispersing action of the full moon upon the clouds. This dispersing action is in turn accounted for by Sir John Herschel thus: The heat rays of the moon are almost inappreciable even by the most delicate instruments. Melloni found that the index of an extremely sensitive thermo-electric pile scarcely moved when a moonbeam was concentrated on it by a lens so powerful that a sunbeam thus converged would have burnt platinum into vapor.

The heat rays sent from the moon, therefore, must be intercepted and absorbed by our atmosphere. Being thus concentrated in the upper strata of the atmosphere, the heat necessarily warms that region, and thus dissipates the clouds and hinders their formation. The full moon will therefore clear the sky, and by so doing will lower the temperature of the earth, for clouds act as a blanket to the earth, keeping its heat from radiating into space. The new moon, deprived for some time of the sun's heat, is incapable of exercising a similar influence, and the rainy or cloudy days are, therefore, more frequent during the first half of the lunar period. Leverrier accepts this hypothesis of Herschel, but it has been combated by other astronomers, and must still be considered *sub judice*.

The influence of the nurse upon the nursing has been the subject of a series of experiments by M. Flourens, and he has lately submitted their results to the Academie des Sciences. These experiments are most important in their suggestions to humane mothers, especially to those who suffer their children to be brought up by wet nurses or "by hand." These are M. Flourens' facts: The litter of a sow was kept carefully separated from her, except during the moments of suckling. She was fed on food with which madder had been mingled. In a fortnight or three weeks all the bones of the little pigs were reddened. Now the milk of such a sow is, to the eye, as white as that of any other sow; nothing reveals the presence of the madder save the remarkable effects on the bones of both mother and offspring.

This raised a doubt as to whether the pigs really received the coloring matter through the milk; and M. Flourens, observing that the sow, when she was admitted to her young ones, had her snout covered with the remains of the food in which she had plunged it, and this the little ones speedily licked off, therefore choose other animals, with which he could certainly avoid such a course of error. White rats and rabbits were the animals he selected, for their young do not eat in the early weeks, but only suck. M. Flourens began to feed a rat with madder directly after she had fed her young, and on the eleventh day he found every part of their osseous tissue red. It was the same with the rabbit on the ninth day.

He carefully examined, in each case, the mouth, throat, stomach and intestines of these young animals, without finding a trace of madder. The conclusion seems inevitable. The milk of the mother effects the organism of the child, and whatever the mother eats or drinks effects her milk. It has long been known that medicines administered to the nurse effect the nursing, and if the nurse indulges in alcoholic drink, the nursing suffers for it; but it is now clear that influences less obvious than these are not without a marked and powerful action. The practical deductions from these facts must be so obvious to parents, that we need not specify them.

# PROCLAMATION OF GENERAL FOREY AT VERA CRUZ.

General Forey arrived on the 21st of September, and on the 24th issued the following proclamation:

Mexicans! When the Emperor confided to me the command of the new army which has arrived upon your soil, he charged me to make known to you his true intentions.

Some months ago, Spain, England and France, actuated by the same motives, entered upon a combined expedition. The Imperial Government sent but few soldiers, in order to leave to the nation which had suffered from the greater number of outrages the principal part in an enterprise which had for its object the redress of common grievances. But by a fatality which it was difficult to foresee, the parts have been changed, and France alone remains to defend that which she believes to be the interest of all. We have not recoiled before this new situation. Convinced of the justice of her demands, and strong in her intention to effect the regeneration of Mexico, France has persevered, and will persevere with more energy than ever, until she attains the end she has proposed to herself. We do not make war upon the Mexican people, but upon a handful of unscrupulous men, who have trampled international laws under foot, who have ruled by sanguinary terror, and who to maintain their power have not been ashamed to sell their country, by piecemeal, to the foreigner. They have endeavored to excite the national sentiment against us, and wish

to persuade you that we come to force our government upon your country. Far from that; when Mexico has submitted to our arms, it will be free to choose its own form of government. I have received positive orders from the Emperor to make to you this declaration.

The men whom threats could not banish from your midst merit our special protection. In the name of the Emperor, I appeal to all, without distinction of party, who desire to maintain the independence of their country and the integrity of her territory. It is not the policy of France to aggrandize her selfish interests by interfering in the domestic dissensions of foreign nations; but when, by force of legitimate reasons, she finds herself compelled to intervene, she will do so in the interest of the country in which her action is demanded.

Mexicans! remember that wherever France plants her standard, whether in America or Europe, she represents the cause of people and of civilization.

VERA CRUZ, 24th September, 1862.  
General of Division, Senator, Commander-in-Chief of the Expeditionary Corps for Mexico,  
FOREY.

# THE DEBT WE ARE PILING UP.

The New York Christian Advocate comments on the National Debt which this rebellion is creating, as follows: They tell us of an expense of nearly seven hundred millions in a year. Can we appreciate such a sum? How little do we know of the distance to the sum!—Start a railroad train for such a journey. Let it stop at no planet for wood and water, or passengers. Place on it a little infant. The infant becomes a man, and reaches the allotted age of man; but the sun is not reached. Let another take his place, and live his three score years and ten; another and another—and still with no pause for repairs, or to cool its burning axles, and yet the journey's end is not attained. The fifth man's dying eyes are looking forward millions of miles for the journey's end. But we are here talking of seven hundred millions—not of ninety-five.

For a hundred years and more, churches have been gathering property in the United States. Subscriptions have been nobly deeded, dying men have left their accumulations to their loved churches; and in all this time the evangelical churches have got together about fifty millions of property—not enough to pay the price of victory for one month.

We have a missionary society.—It gathers each year from nearly a million of people. It throws its influence into every part of the world. But the whole yearly revenue would endure the draft of the United States Treasury but a single hour.

Seven hundred thousand men are drawn from the pursuits of industry. It is far more impoverishing than if half a million of paupers were thrown on us to support, for then laborers and producers would remain at work. Now they are far worse than idle. Their weapons are costly equipments; but harvests perish, and cities are ruined by their presence.

England is contributing fearful accounts of want and starvation to swell the price of victory. France loses the sale of twenty-five millions of its wares; and interior Europe and parts of Asia are paying portions of this stupendous cost of victory.

**AN INAPPROPRIATE TRACT.**—The following anecdote is related at the hospital at Nashville. A soldier whose legs had been carried away above the knees by a cannon ball, and who had been long a patient in the hospital, one day, while sitting up in bed, asked the nurse: "When will these tract distributors be round again?" "To-day," said she. "When they come I would like something to read," he added.

A colporteur came in the afternoon and made a hasty distribution of tracts, giving one to each bed without stopping to read the titles or to see the fitness of the selection. The poor fellow who had lost his legs received a little four page message, and began to read with great eagerness. The nurse, noticing his interest, stole up behind him to see the subject of the tract, when, to her astonishment, she read the following title: "The Evil Effects of Modern Dancing." Repressing her laughter, she said to the man:

"That tract is hardly suited to your condition."

"Well, madam," he replied, "to tell you the truth, I think my dancing days are about over."

**A CLERGYMAN ON THE RAMPAGE.**—The Clark County (Ohio) Democrat of the 27th says, the Rev. Mr. Childs, in a war speech made in this city (Springfield) on the evening of the 19th inst., said: "The man who desires to have the Union as it was, ought to be hanged up by the heels until he be dead, dead, dead, and the wolves and ravens ought to eat the flesh from his carcass!" This fiendish remark was received with loud shouts of applause by the crowd around him.

**RATHER EXCLUSIVE.**—The Congregational Association which lately met at San Francisco, resolved, among other things, that "There can be but one power of rank in North America, but one dominating power, and that ought to, and must be the people of the North, they being those who, of right should give character to this power by reason of their superiority in art, science, progress, schools, learning literature, social condition, civilization, principles of government and style of christianity."