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seventh Massachusetts Regiment arrived, and were greeted by a large assemblage at the depot. Ample preparations had been made for their entertainment, and the good things with which the tables were loaded had justice done them.—The officers of the Regiment are: Colonel, Lucius B. Marsh of Boston; Lieut. Colonel, Albert Stickney of Cambridge; Major, Austin S. Cushman, New Bedford; Adjutant, Eli Kingsley, Cambridge; Quarter Master, George N. Nichols, Boston; Captain Clark; Surgeon Blackmer, Somerville; Assistant, Mercer, Boston. The Regiment was recruited in and around Boston, and originally numbered 976 men, and is now about 780 strong. Fifty men were left at New Orleans and other places, sick, and about 40 were on the sick list here. The Regiment spent a large portion of its time in New Orleans, but more recently had been held as a reserve force at Camp Parapet, near Port Hudson. The Regiment was accompanied by a brass band of eighteen pieces, composed of men selected from the ranks, and looked well, perhaps better than any that has passed through the city from the Southwest. The train bearing them eastward took its departure at about 9 o'clock.

THE CONSCRIPT'S BENEFIT.—If there be not a crowded house at the theatre tonight, then the people of Buffalo are not the folks we take them for. The performance is for the benefit of Mr. M. M. Lawrence, the door-keeper, who was conscripted one day, and are to go for the procurement of a substitute for that clever and courteous young gentleman. The attractions are manifold. Among the "stars" announced to appear are: J. M. McCullum, the leading man at the Cleveland Academy of music; Mr. B. McCaulay, a Buffalo boy and a favorite, at present stage manager of the Louisville theatre; Miss Jennie Hosmer, formerly of this city, and now of McVicker's, Chicago; Miss Rachel Noah; Mrs. Kate Ward, &c. In addition to the above are Billy Allen, Madame Zoe, the pretty danseuse, Mons. Yates, and Donaldson, the pantomimist. E. K. Clark, the popular vocalist, will also lend his valuable aid. The programme for the evening is as follows: Othello, with the following cast: Othello, J. C. McCullum; Iago, B. McCaulay; Emilie, Miss Jennie Hosmer; Desdemona, Miss Rachel Noah, supported by the entire stock company. "Essence of old Virginia," Billy Allen; Ballad, Mrs. Kate Ward; Pas de Boquette, Mlle. Marie Zoe and Mons. B. Yates. Mr. E. K. Clark will sing the popular ballad, *Vive L' Amerique*, and Mr. Donaldson will appear as Jacques in "The Conscript." At 7 o'clock in the evening Mr. Donaldson will make an ascension from the theatre to the roof of the building opposite on a single rope.

Commercial Advertiser.

Tuesday Evening, August 18, 1863.

LOCAL & MISCELLANEOUS.

COMMON COUNCIL.—Mayor Fargo having returned and resumed the duties of his position, President Beckwith was in the Chair at the meeting of the Council yesterday. But little business of importance, save the appropriation of money for the relief of drafted men, was transacted.

A communication was received from the City Attorney, calling the attention of the Council to Sec. 30, of Title 4, of the City Charter, which provides that the salaries of officers to be elected at the next general election shall be fixed on or before the first day of September in each year.

Ald. Flach moved that the communication be received and filed, and that a committee of three members of the Council be appointed for the purpose of consid-

enag and reporting on the subject matter thereof.—
Carried, and Ald. Flach, Hanavan and Hopkins were
appointed such committee.

The following petitions were received and temporarily laid on the table: Of the 5th Ward for an appropriation of money for the relief of conscripts; of Geo. W. Tift, Pratt & Co., and others, asking the Council to appropriate \$30,000 for the purpose of procuring substitutes for the eighty members of the National Guard that have been drafted in this city; of the firemen, asking the Council to appropriate \$10,500 for the exemption of those of their number drafted; of the 31st Brigade, similar to above. They were subsequently referred to the Committee on Finance.

Ald. Dayton and Walsh, from the Committee on Finance, to whom was referred the resolution offered by Ald. Hanavan, to provide relief for the indigent families of persons drafted into the service of the United States, reported the following:

Resolved, That the sum of \$75,000 be and is hereby appropriated for the relief of the indigent families of all persons who are or may be drafted into the service of the United States from the city of Buffalo under said conscription law, and that the Mayor and Comptroller be and are hereby authorized to borrow upon the credit of the city the said sum of \$75,000, or such part thereof as may be necessary for the purposes hereinafter provided, on the bonds of the city, which shall be issued in accordance with the provisions of Chapter five hundred and fourteen of the laws of 1863, entitled "An Act providing relief to indigent families of volunteers and persons who may be ordered into the military and naval service of the United States," and the faith of the corporation is hereby pledged for the payment of the principal sum required to be paid by the said bonds and other obligations, and of the interest to accrue thereon.

Resolved, That the bonds or obligations so issued shall not be for sums less than \$1,000 each, and shall bear interest at a rate not more than seven per cent. per annum, and shall be payable at periods not less than three years nor more than twenty years from the time of the issuing thereof; and said bonds shall be so payable that not more than \$15,000 shall become due thereon in any one year.

Resolved, That a committee of five be appointed to distribute and apply such sum for the purpose above mentioned, or such part thereof as shall be necessary, and such distribution and application shall be made as far as practicable, as follows:

The said committee shall inquire into the circumstances and pecuniary ability of each person drafted who is the head of a family, or who shall have any one depending on him for support, and who shall not be exempt under any of the provisions of said conscription law, and who shall apply to such committee for relief; and of the money above appropriated, the sum of \$300 shall be used and appropriated by such committee for the relief of the family of such person in the manner hereinafter provided, whenever it shall appear to the satisfaction of said committee that such person is not exempt from military service under said conscription law, and is not of sufficient pecuniary ability to procure a substitute, or to pay the commutation of \$300, provided by said law. And if said committee are satisfied that such person is peculiarly able to pay part of such commutation, but not the whole, then they may appropriate to the relief of his family such part of the sum of \$300 as in their opinion will enable him to procure his exemption from such draft; and in all cases said committee may use and appropriate any part of the sum of \$300 for the relief of the family of such person. The relief to families, as herein provided, may be made as follows: In case such drafted person shall elect to go into the military service of the United States, under said draft, the said sum of \$300 shall be paid to such person or his family, for the relief of said family. In case such person shall not so elect, then the said sum of \$300, or such part thereof as the committee may think proper to appropriate, shall be used to procure a substitute in cases where a substitute can be procured thereby. And in case such person does not elect to enter such service, and no substitute can be procured for the sum appropriated for that purpose, then the sum of \$300 or so much thereof as, together with the amount contributed by the person so drafted, shall amount to \$300, shall be paid to the proper officer to procure the exemption and release of such person from service under said draft; and it being the true intent and meaning hereof, that the money hereby appropriated shall be expended for the purpose of procuring men for the military service of the United States, as well as to relieve the families of persons drafted, the said committee are hereby required and directed to expend said money for the procuring of substitutes in all cases where a substitute can be procured for the amount appropriated for the relief of any person drafted.

Resolved, That any conscript accepting the relief contemplated by this action must accept it in lieu of all claims upon the city for the support of his family by weekly or monthly orders upon the "Relief Fund" in case he should elect to enter the service of the United States.

Alderman Hopkins offered the following as a substitute for the report of the Finance Committee:

Whereas, Under the conscription now being enforced in the city of Buffalo, many persons who are the sole dependence of their families, will be separated from them, leaving them unprovided with any adequate means of support, which in many cases would be the means of extreme hardships and suffering.

Erie.

and whereas, the Legislature of the State of New York has given the Common Councils of the cities the power to grant such pecuniary relief and assistance in such cases as may be necessary and proper, and the amount of such relief shall be a city charge. Now, therefore, for the purpose of alleviating the burthen and hardship of said conscripts, and providing the necessary means for furnishing such assistance and relief, it is by the Common Council of the city of Buffalo,

Resolved, That the Mayor and Comptroller be, and they are hereby, authorized and empowered to issue the bonds of the city in such convenient sums as they may think proper, to the amount of \$75,000, bearing interest at 7 per cent, payable at the rate of \$10,000 per year from and after July 1, 1862. That they be authorized to negotiate said bonds and deposit the proceeds thereof in the city Treasury, and the same shall be known as the Conscript Relief Fund, and shall be kept and paid out by said Treasurer, upon the checks or drafts of the Committee appointed by this Council on the 6th day of October, 1862, who shall be charged with the duty of the distribution and payment of said fund, and the performance of the other duties specified in these resolutions. No part of said fund shall in any case be drawn or appropriated for any other purpose than for the relief of conscripts who enter the service and who have families or aged and infirm parents or relations dependent upon them for support, or substitutes of such conscripts who shall enter the military service of the United States under and in pursuance of said subscription, and the same shall be distributed as follows:

Said Committee shall enquire and ascertain the pecuniary condition of the families of such persons as may enter the military service of the United States as conscripts from the city of Buffalo, and shall afford such relief, and pay over to such families such sums, from time to time, as in the opinion of said Committee such family shall necessarily require, during the time such conscript shall remain in the service; but such advance or relief shall in no case exceed in the aggregate the sum of \$500 to any one family during said service, but in case any said conscript, who is the head of a family, having a child or children, or aged or infirm parents, or relation entirely dependent on him for support, and who is not exempt, and who shall not desire to enter said service, and shall furnish or desire to furnish a substitute, who shall be accepted and enter said service in his stead, such Committee shall enquire into the circumstances of such case, and when it shall appear to said Committee that the family of such conscript would be entitled to relief under these resolutions—provided said conscript entered the service, and that said conscript's entering the service would be a case of peculiar hardship to his family—they shall be at liberty to pay to such substitutes, or their families, on his order, such sum from time to time, or at one time, as in the opinion of said Committee, the family of the conscript for whom such substitute enters the service would be entitled to receive under these resolutions, provided he had personally gone into said service, but such sum shall in no case exceed \$500.

The resolutions offered by Ald. Hopkins were lost, and those of Aids. Dayton and Walsh then adopted by a vote of 21 to 1.

The Chair appointed as the Committee to distribute and apply the said sum of \$75,000, Aids. Gates, Flach, Walsh, Yaw and Clark.

The Committee appointed under the resolution of Ald. Gates to proceed to Albany for the purpose of securing to this city proper credit for men enlisted here, submitted the following report:

That pursuant thereto the Committee proceeded to Albany to procure the proper evidence of volunteers heretofore furnished under the previous calls for troops by the General Government.

Under the requirements, as announced by Provost Marshal General Fry, the subject is not free from difficulties.

The General Government admits that the State, under all former calls, furnished a surplus of about 5,000, which it has assumed, in making the draft of July, 1862, to allow and apportion to the different districts of the State. This seems to have been done regardless of the fact whether the particular district has furnished a surplus or is chargeable with a deficiency under former calls. Thus 100 is allowed to the Erie County District, which has more than filled its former quota, while the Cattaraugus and Chautauqua districts, and the St. Lawrence and Franklin districts, both of which show large deficiencies under former calls, are each allowed 150 on the present draft. By this process the 5,000 surplus of the State is disposed of. After this apportioning the surplus, the present draft is made by taking one-fifth of the enrolled men in each district and adding thereto 50 per cent for exemptions.

In ascertaining and determining the number of volunteers and militia furnished by the respective districts, under the 13th section of the Conscription Law, it will be borne in mind that previous to the call of July first, 1862, there were no quotas assigned to separate districts in this State. The entire number of troops required were furnished to fill the call, but it was done by voluntary enlistments throughout the State. That Erie county, prior to the call of July 1st, 1862, sent forward the 31st and 49th and 16th regiments, numbering over 2,700 men and various other companies and battalions, making in the aggregate more than its fair proportion, still as no quotas to counties or districts was in any way assigned, it is impracticable to show previous to the 1st of July call, the filling of any particular quota. It therefore becomes necessary to produce evidence of the surplus furnished by Erie County Dis-

...commencing under the 1st of July and 4th of August calls of 1862. The copy of such evidence obtained from the Adjutant General's office, duly certified by the Governor, is herewith returned. This evidence should, in our judgment, be forwarded by some proper representative to Washington, and we cannot doubt that a proper allowance for the surplus of volunteers will be made to said district by the National Authorities. All of which is respectfully submitted.

HORATIO SEYMOUR,
RICHARD FLACH,
ROBERT MILLS,
GEO. B. GATES,
CHARLES E. YOUNG.

The evidence furnished by the Adjutant General shows that the quota of Erie county, under the July and August calls of 1862, was 2,195 three years men, and 2,195 nine months men. The county has furnished to Nov. 7, 1862, 3,406 three years men, and from November 7, 1862, to February 7, 1863, 1,063 men, making a total of 4,469 men furnished—a surplus of 78 above the quota. That since the 7th of February, 1863, to the 10th of August, 1863, the county has furnished 1,038 three years men, which, added to the surplus of 78 above named, gives 1,128 surplus over and above the calls of 1862.

The Chair was authorized to appoint a committee of two to proceed to Washington and confer with the authorities with reference to the quota of this city. The Council then adjourned to Thursday evening next, at half past 7 o'clock.

CORPORATION PROCEEDINGS.

Reported for the Buffalo Morning Express.

IN COMMON COUNCIL,
Monday, Aug. 17, 1863.

His Honor, Mayor Fargo, having returned to the city, Alderman Beckwith resumed his position as President of the Council.

Minutes of the last meeting allowed to stand approved.

A communication was received from the Comptroller, containing a list of the city property sold by him, at public auction on the 14th inst. Received and filed.

From same, notifying the Council that he had caused the City Hall to be insured to the amount of \$5,000, and asking an order for \$81 25 to pay premium. Order directed to be drawn.

A communication was received from the City Attorney, calling the attention of the Council to Sec. 30, of Title 4, of the City Charter, which provides that the salaries of officers to be elected at the next General Election shall be fixed on or before the 1st day of September, in each year.

Ald. Flach moved that the communication be received and filed, and that a committee of three members of the Council be appointed for the purpose of considering and reporting on the subject matter thereof. Carried, and Aldermen Flach, Hanavan and Hopkins were appointed such committee.

The Street Commissioner presented a statement of work done under his direction. Referred to the appropriate committee.

A communication was received from the Street Commissioner advising the construction of a wooden bridge, at a cost of about \$100, over a deep ravine in Bouck Avenue near Delaware street. Referred to the Committee on streets.

An order for \$1500 was directed to be drawn in favor of Isaac Holloway to apply on his contract for paving Genesee street.

At the recommendation of the City Surveyor, an order for \$500 was directed to be drawn in favor of A. S. Swartz, and one for \$200 in favor of Thos. Dunbar and orders for \$400 and \$150 in favor of Strong and Dunbar to apply on contracts for work.

The Superintendent of Schools notified the Council that he had purchased the property known as the Fillmore Church, which it was proposed to repair and fit up for the use of Schools District No. 27, and stated it as his opinion that it would be cheaper to erect a new building. Subject matter referred to committee on Schools.

The Receiver of Taxes asked permission to receive checks in payment of taxes, provided they be certified to and payable in currency, and requested that the Treasurer be directed to receive said checks as those of the Receiver, for the reason that the Treasurer had notified him that hereafter he must make his weekly deposits in currency.

On motion of Ald. Hopkins it was referred to the Committee on Finance.

The City Clerk reported that at a meeting of the Board of Health, on the 5th inst., the following resolution was adopted, and the Clerk directed to report the same to the Council, viz :

Resolved, That the Common Council be, and they are hereby requested to amend Section 3, 4 and 5, of chapter 12, of the City Ordinance, by inserting the word "agent" in each of said sections, immediately after the words "owner or occupant" now contained in said section. Resolution adopted.

The City Clerk reported names of sundry persons for relief from Relief Fund, and the amounts apportioned to each. Orders directed to be drawn.

The City Clerk reported sundry assessment rolls that had remained on file in his office, more than ten days since first publication of notice in the city paper and no applications for correction had been made. Rolls confirmed.

The consideration of Rolls No. 2954, 2955 and 2959, was deferred for one week.

The report of the Commissioners appointed by the Superior Court to ascertain the compensation to be paid for property taken to extend Linwood Avenue from Barker street to Bryant street, was taken up, and the report was, after a debate of an hour, adopted.

The Chief of Police presented the pay roll of the special and armed policemen. Orders directed to be drawn.

The petition of F. A. Alberger and others to have Linwood avenue opened, from Ferry street to Delavan avenue, and to have the carriage-way therein graded and worked, was, on motion of Ald. Scheu, granted.

The petition of citizens of the 8th ward for an appropriation of money for the relief of conscripts, was laid on the table temporarily.

The petition of Geo. W. Tift, Pratt & Co. and others, asking the Council to appropriate \$30,000 for the purpose of procuring substitutes for the eighty members of the National Guard that have been drafted in this city, was temporarily laid on the table.

The same disposition was made of the petition of the officers of the 31st Brigade, similar to above.

The petition of the firemen, asking the Council to appropriate \$10,500 for the exemption of those of their number drafted, was laid on the table temporarily.

Aldermen Dayton and Walsh, from the Committee on Finance, to whom was referred the resolution offered by Ald. Hanavan to provide relief for the indigent families of persons drafted into the service of the United States, reported the following:

Resolved, That the sum of \$75,000 be and is hereby appropriated for the relief of the indigent families of all persons who are or may be drafted into the service of the United States from the city of Buffalo under said conscription law, and that the Mayor and Comptroller be and are hereby authorized to borrow upon the credit of the city the said sum of \$75,000, or such part thereof as may be necessary for the purposes hereinafter provided, on the bonds of the city which shall be issued in accordance with the provisions of chapter five hundred and fourteen of the laws of 1862, entitled "An Act providing relief to indigent families of volunteers and persons who may be ordered into the military and naval service of the United States," and the faith of the corporation is hereby pledged for the payment of the principal sum required to be paid by the said bonds and other obligations, and of the interest to accrue thereon.

Resolved, That the bonds or obligations so issued shall not be for sums less than \$1,000 each, and shall bear interest at a rate not more than seven per cent. per annum, and shall be payable at periods not less than three years nor more than twenty years from the time of the issuing thereof; and said bonds shall be so payable that not more than \$15,000 shall become due thereon in any one year.

Resolved, That a committee of five be appointed to distribute and apply such sum for the purpose above mentioned, or such part thereof as shall be necessary, and such distribution and application shall be made as far as practicable, as follows:

The said committee shall inquire into the circumstances and pecuniary ability of each person drafted who is the head of a family, or who shall have any one depending on him for support, and who shall not be exempt under any of the provisions of said conscription law, and who shall apply to such committee for relief; and of the money above appropriated, the sum of \$500 shall be used and appropriated by such committee for the relief of the family of such person in the manner hereinafter provided, whenever it shall appear to the satisfaction of said committee that such person is not exempt from military service under said conscription law, and is not of sufficient pecuniary ability to procure a substitute, or to pay the commutation of 300, provided by said law. And if said com-

mittee are satisfied that such person is pecuniarily able to pay part of such commutation, but not the whole, then they may appropriate to the relief of his family, such part of the sum of \$300, as in their opinion will enable him to procure his exemption from such draft; and in all cases said committee may use and appropriate any part of the sum of \$300 for the relief of the family of such person. The relief to families, as herein provided, may be made as follows: In case such drafted person shall elect to go into the military service of the United States under said draft, the said sum of \$300 shall be paid to such person or his family, for the relief of said family. In case such person shall not so elect, then the said sum of \$300, or such part thereof as the committee may think proper to appropriate, shall be used to procure a substitute in cases where a substitute can be procured thereby. And in case such person do not elect to enter such service, and no substitute can be procured for the sum appropriated for that purpose, then the sum of \$300 or so much thereof as, together with the amount contributed by the person so drafted shall amount to \$300 shall be paid to the proper officer to procure the exemption and release of such person from service under said draft; and, it being the true intent and meaning hereof, that the money hereby appropriated shall be expended for the purpose of procuring men for the military service of the United States, as well as to relieve the families of persons drafted, the said committee are hereby required and directed to expend said money for the procuring of substitutes in all cases, where a substitute can be procured for the amount appropriated for the relief of any person drafted.

Resolved, That any conscript accepting the relief contemplated by this action must accept it in lieu of all claims upon the city for the support of his family by weekly or monthly orders upon the "Relief Fund" in case he should elect to enter the service of the United States.

Alderman Hopkins offered the following as a substitute for the report of the Finance Committee.

WHEREAS, Under the conscription now being enforced in the city of Buffalo, many persons who are the sole dependence of their families, will be separated from them, leaving them unprovided with any adequate means of support, which in many cases would be the means of extreme hardships and suffering.

And Whereas, The Legislature of the State of New York has given the Common Council of the cities the power to grant such pecuniary relief and assistance in such cases as may be necessary and proper, and the amount of such relief shall be a city charge, Now therefore, for the purpose of alleviating the burden and hardship of said conscripts and providing the necessary means for furnishing such assistance and relief, it is by the Common Council of the city of Buffalo,

Resolved, That the Mayor and Comptroller, he and they are hereby authorized and empowered to issue the bonds of the city, in such convenient sums as they may think proper, to the amount of \$75,000, bearing interest at seven per cent., payable at the rate of \$10,000 per year from and after July 1, 1865. That they be authorized to negotiate said bonds and deposit the proceeds thereof in the city Treasury, and the same shall be known as the Conscript Relief Fund, and shall be kept and paid out by said Treasurer, upon the checks or drafts of the committee appointed by this Council on the 6th day of October, 1863, who shall be charged with the duty of the distribution and payment of said fund, and the performance of the other duties specified in these resolutions. No part of said fund shall in any case be drawn or appropriated for any other purpose than for the relief of conscripts who enter the service and who have families or aged and infirm parents or relations dependent upon them for support, or substitutes of such conscripts who shall enter the military service of the United States under and in pursuance of said conscription, and the same shall be distributed as follows:

Said Committee shall inquire and ascertain the pecuniary condition of the families of such persons as may enter the military service of the United States as conscripts from the city of Buffalo, and shall afford such relief and pay over to such families such sums, from time to time, as in the opinion of said Committee such family shall necessarily require, during the time such conscript shall remain in the service; but such advance or relief shall in no case exceed in the aggregate the sum of \$300 to any one family during said service, but in case any said conscript, who is the head of a family, having a child or children, or aged or infirm parents, or relations, entirely dependent on him for support, and who is not exempt, and shall not desire to furnish a substitute, or shall furnish, or desire to furnish, a substitute, who shall be accepted and enter said service in his stead, such Committee shall inquire into the circumstances of such case, and when it shall appear to said Committee that the family of such conscript would be entitled to relief under these resolutions—provided said

conscript entered the service, and that said conscripts entering the service would be a case of peculiar hardship to his family—they shall be at liberty to pay to such substitutes, or their families, on his order, such sum from time to time, or at one time, as in the opinion of said Committee, the family of the conscript for whom such substitute enters the service would be entitled to receive under these resolutions, provided he had personally gone into said service, but such sum shall in no case exceed \$300.

Erie,

The resolutions offered by Ald. Hopkins, were lost, and those of Ald. Dayton and Walsh then adopted by a vote of 21 to 1.

The Chair appointed as the committee to distribute and apply the said sum of \$75,000, Ald. Gates, Flach, Walsh, Yaw and Clark.

The committee appointed under the resolution of Ald. Gates to proceed to Albany for the purpose of securing to this city proper credit for men enlisted here, submitted the following report:

"That pursuant thereto the committee proceeded to Albany to procure the proper evidence of volunteers heretofore furnished under the previous calls or troops by the General Government.

"Under the requirements, as announced by Pro-marshal General Fry, the subject is not free from difficulties.

"The General Government admits that the State, under all former calls, furnished a surplus of about 5,000, which it has assumed, in making the draft of July, 1862, to allow and apportion to the different districts of the State. This seems to have been done regardless of the fact whether the particular district has furnished a surplus, or is chargeable with a deficiency under former calls. Thus 100 is allowed to the Erie County District, which has more than filled its former quota, while the Cattaraugus and Chautauqua Districts, and the St. Lawrence and Franklin Districts, both of which show large deficiencies under former calls, are each allowed 150 on the present draft. By this process the 5,000 surplus of the State is disposed of. After thus apportioning the surplus, the present draft is made by taking one-fifth of the enrolled men in each district and adding thereto 50 per cent for exemptions.

"In ascertaining and determining the number of volunteers and militia furnished by the respective districts, under the 12th Section of the Conscription Law, it will be borne in mind that previous to the call of July 1st, 1862, there were no quotas assigned to separate districts in this State. The entire number of troops required were furnished to fill the call, but it was done by voluntary enlistments throughout the State. That Erie County, under the call prior to July 1st, 1862, sent forward the 21st and 49th and 100th regiments, numbering over 2,700 men and various other companies and battalions, making in the aggregate more than its fair proportion, still as no quotas to counties or districts was in any way assigned, it is impracticable to show previous to the 1st of July call, the filling of any particular quota. If therefore becomes necessary to produce evidence of the surplus furnished by Erie County District, commencing under the 1st of July and 4th of August calls of 1862. The copy of such evidence obtained from the Adjutant General's office, duly certified by the Governor, is herewith returned. This evidence should, in our judgment, be forwarded by some proper representative to Washington, and we cannot doubt that a proper allowance for the surplus of volunteers will be made to said district by the National Authorities. All of which is respectfully submitted.

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RICHARD FLACH,
ROBERT MILLS,
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CHARLES E. YOUNG.

The evidence furnished by the Adjutant General shows that the quota of Erie county, under the July and August calls of 1862, was 2,195 three years men and 2,195 nine months men. The county has furnished to Nov. 7, 1862, 3,406 three years men, and from Nov. 7, 1862, to Feb. 7, 1863, 1,053 men, making a total of 4,468 men furnished: a surplus of 78 above the quota. That since the 7th of February, 1863, to the 10th of August, 1863, the county has furnished 1,053 three years men, which added to the surplus of 78 above named, gives 1,131 surplus over and above the calls of 1862.

The Chair was authorized to appoint a committee of two to proceed to Washington and confer with the authorities with reference to the quota of this city.

The various petitions asking relief from the draft were referred to the Committee on Finance.

The Council finally adjourned to Thursday evening next at 7½ o'clock.

REVENUE DECISIONS IN RELATION TO SHIP-BUILDING.—Buffalo being very largely interested in ship building, the following recent decisions by the Commissioner of Internal Revenue, in relation to Ships, Masts and Spars, will be found of interest:

1st. The tax on ships and vessels of two per cent. ad valorem is a tax on the whole value of the ship including all that goes to make it up, whether hull, cabin, masts, spars or rigging.

2. When masts and spars are constructed to order for a particular vessel, and are placed for use therein, they are not taxable under the general head of manufactures, but enter into the total value of the vessel to which they belong, paying 2 per cent. ad valorem.

3. But if masts or spars are produced as articles of commerce, or are sold as such; as in quantities or extra spars, not part of a vessel, but a resort in case of loss at sea, they are manufactures, and must be taxed as such 3 per cent. under the general clause of the act of Congress.

4. Boats built or constructed for the purpose of carrying coal, are to be taxed where built, and on their value where built; not on their value when they have reached their destination.

5. The proviso to the 69th section of the act of July 1st, 1862, is in these words: "That the taxes on all articles manufactured and sold in pursuance of contracts made before the passage of this act, shall be paid by the purchaser thereof, under the regulations to be established by the Commissioner of Internal Revenue." This proviso was re-enacted in the act of March 3, 1863, by the proviso inserted in the act of March 3, 1863, by the proviso to section 37, "That the collection of the duties imposed by this act, shall be fully and effectually as if every regulation, provision, clause, matter and thing in and re-existing laws contained had been in effect at the time when a bona fide contract for the construction of a vessel was entered into for a specified sum on such 3d day of March, 1863, the tax of two per cent. on such vessel shall be paid by the contractor or purchaser thereof, and not by the builder."

THE ARGUMENT OF MR. WHITING.

The *Express* endorses, though in rather a sneaking manner, the views of Mr. Solicitor Whiting; calls his letter a "masterly argument" and him a "great lawyer," and defies the *Courier* to refute a single proposition of the document addressed by him to the Philadelphia Union League, which we published a few days ago.

The chief proposition of this "masterly argument" is that all the inhabitants of the South are now, and will be, even after the war, "public enemies," having "no rights, either state or personal," except the right to be hanged or otherwise punished at our earliest convenience. We say nothing of the monstrosity of this position as it relates to actual rebels even, who, if such a theory be adopted by the government, will be apt to postpone the execution of Mr. Whiting's sentence some time. Nor do we pause to consider the case of the loyalists of the South, who have suffered the loss of all things by clinging to the Union, while Mr. Whiting and his breed, clinging to the ship of State in the capacity of barnacles merely, have made great gain of their godliness. It is not to be expected that Mr. Whiting, a man of fourth-proof "loyalty," should reckon what becomes of faithful and suffering white patriots. But what shall be said of the "loyal blacks," who are thus swallowed up in the indiscriminate doom pronounced by Mr. Whiting upon all the inhabitants of the South? In another breath the "great lawyer" says of this class that "the Government has invited them to share the dangers, the honors, and the advantages of sustaining the Union, and has pledged itself to the world for their freedom." So that a double feast is provided for the negroes of the South. They are invited at once to the "honors and advantages, &c.," and to the good things in store for "public enemies." We do not claim to have

refuted Mr. Whiting's leading proposition. It is absurd, as well as brutal. It refutes itself.

Mr. Whiting's theory of the war, which is also the theory of Chase, Sumner, Stanton and the whole pack of Revolutionists who form the radical wing of the Administration party, is, in brief; that the old Union is gone, never to be restored; that the Constitution is no more of force as a bond of national unity; that all State lines and State sovereignties at the South have been obliterated; that we are fighting to subjugate the South and liberate their slaves, and that when subjugation is completed the conquered people must either be held subject to military government, or their territory be colonized by negroes and Northerners, who shall at some future period construct new States on the ashes of the old. This is the programme of the entertainment to which the people are now called by the radical party, to send in liberal contributions of men and money. We are impatient to hear the indignant response which the people will give at the earliest opened polls to such dishonorable and altogether infamous proposals. We tell these Revolutionists in advance, that even if their scheme did not involve contempt of the Constitution and insult to its framers—did not involve the violation of Mr. Lincoln's oath and reiterated pledges—did not involve the reversion of the solemn action of Congress—even if it involved none of these, the people would still scout it, for it is equivalent to a declaration of a new war, which has no end but chaos, and which would make the present struggle, by comparison, the mere pastime of a summer's day. The war for the Union chastises the country indeed with whips, but the war of Mr. Whiting and his fellow Revolutionists would chastise it with scorpions.

It is not to be wondered that the majority of the Republican press hesitate to plant themselves squarely on the ground occupied by Solicitor Whiting. Aside from the New York *Tribune* and Forney's twin organs, the *Chronicle* of Washington and the *Press* of Philadelphia, the *Express* stands almost alone in this *ultima thule* of radicalism. But there are half way stages on the highway thither, which are abundantly patronized by an influential portion of the Republican party. It is contended, for instance, that the abolition of slavery must be made a condition in the reception of seceded States into the Union. The N. Y. *Evening Post*, of Wednesday, noticing the disposition of North Carolina to return to her former allegiance, says flatly that "there can be no re-admission of North Carolina into the Union with Slavery." Now we have to say to these halting and compromising Revolutionists that there is no tenable half-way house on this road. The revolted States are either where they were when Mr. Lincoln declared that he had neither the power nor the will to interfere with their institutions and sovereignty, or they are where Mr. Whiting puts them. To the *Express* and all others who choose the latter conclusion, we commend the words of a member of the present Cabinet. We quote from a letter of Postmaster General Blair, addressed to a New York Committee who proposed to call a meeting to indorse the views expounded by Mr. Whiting:

"I do not concur in the proposition that certain States have been recently overturned and wholly subverted as members of the Federal

Union, upon which the call is based. This is, in substance, what the Confederates themselves claim; and the fact that secession is maintained by the authors of this call, for a different purpose, does not make it more constitutional, or prevent them from being *actual aiders and abettors of the Confederates.*"

"Actual aiders and abettors of the Confederates," in very deed, are Mr. Whiting and all who support his "masterly argument." They are so recognized, South as well as North. "They curse the old Union, and despise it, and so do we," says Mr. Forsyth, one of the ablest of Southern writers, in an article from the *Mobile Register*, which we publish elsewhere. As we have said on a previous occasion, let there be a quick "division of the house" on this all important issue. Could our voice pierce through the cordon of fawning parasites that surrounds the President, we would implore him and his Cabinet to give a decisive utterance on the question which now surpasses all others in practical moment. "Eastern Virginia, Florida and Louisiana," says Mr. Whiting in his "masterly argument," "are now knocking at the door of Congress for admission into the Union." Why in Heaven's name is not the door opened; or rather, why is a knot of political banditti—thieves, fanatics, contractors—suffered to crowd around that open portal of the Constitution, making the scoundrelly pretence that the door is shut? If we wish to put down this rebellion, let us strike it, by a quick eager welcome of these knocking States, through the heart! If Mr. Whiting speaks the truth, we have reached a point where, for the administration to remain silent is a crime. Inaction is almost treason.

—FRED DOUGLAS issues a farewell address in the August number of his *Monthly*, which is hereby discontinued. Fred goes to help Gen. Thomas to organize negro regiments on the Mississippi.

[Correspondence of the Courier.]

THE TOWN MEETING IN NEWSTEAD.

NEWSTEAD, August 18, 1863.

MESSRS. EDITORS:—While the draft was impending, a deep and painful anxiety generally prevailed in this town, and a disposition was manifested by all, save a few party wire-pullers, to do something to mitigate the hardships of this "lottery for human life."

It was proposed to the Town Board, on the 8th inst., to call a special town meeting by several tax-payers, to decide upon the proposition to issue the bonds of the town, bearing interest, and payable in equal instalments in two, three and four years, in sums of three hundred dollars, to each inhabitant of this town drafted and found liable to serve under "the Conscription Act." The members of the Board consulted (a majority) expressed a willingness to call the meeting, if petitioned for by a respectable number of tax-payers. Accordingly a meeting was called on the 8th inst., "by order of many citizens," to meet at Patrick's Hall, in Akron, on Monday evening, to consider the proper course to be pursued to promote the objects above stated, and the notice was read next day (being Sunday) in all the churches in town.

Near three hundred persons assembled at the hour appointed, and organized by choosing G. K. Lester, Chairman, and George Parsell, Secretary.