

THE OWOSO PRESS.

DEVOTED TO THE INTERESTS OF THE COUNTY, POLITICS, LITERATURE, AGRICULTURE, &c., &c.

VOLUME I.

OWOSO, MICH. SATURDAY, NOVEMBER 8, 1862.

NUMBER 8.

OWOSO BUSINESS DIRECTORY.

JACOB BURKE.

Bookseller, Stationer, Printer, Books and Caskets
Dealers in Dry Goods, Drapery, Hosiery and Linen,
Groceries, Stationery, Books and Caskets, also
Books and Caskets for the Dead.

IV. S. ALPINE.

American Hotel, corner Washington and Main street,
Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
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GEORGE HOBBS.

At the shop of O. M. Hobbs on the corner of Main and Cass
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Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
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H. MCILROY & CO.

Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
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E. F. TAYLOR.

Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
Books and Caskets for the Dead.

M. L. STEPHENS.

Wholesale and retail dealer in Dry Goods, Drapery,
Groceries, Stationery, Books and Caskets, also
Books and Caskets for the Dead.

J. P. LAMMAGHAN.

Dealers in Dry Goods, Drapery, Books and Caskets, also
Books and Caskets for the Dead.

G. GREEN.

Manufacturers of Books and Boxes and Dealer in Books
and Stationery, Washington Street, Owosso.

I. STRICKER.

Manufacturer of Books, Boxes and Dealer in Books
and Stationery, Washington Street, Owosso.

H. M. ANDERSON.

Bookseller in Standard Stores, Owosso, Michigan,
Washington Street, Owosso.

MRS. FULLER.

Milliner and Dressmaker, and Dealer in Millinery,
Washington Street, Owosso.

J. M. GUTHRIE.

Watchmaker and Jeweler, 606 Cass Street, and
Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
Books and Caskets for the Dead.

D. GOLD & CO.

Bankers and Discount Farmers and Private Exchange
Agents, Owosso, Michigan.

J. D. MASON.

Grain Dealer, Part and General Merchants, Main Street,
Owosso, Michigan.

W. B. KEYES.

Hardware and Stove Manufacturer and Dealer
in Dry Goods, Drapery, Books and Caskets, also
Books and Caskets for the Dead.

C. PHILLIPS.

Saddler and Harness maker, made to order with
precision and care, and Dealer in Books and Caskets,
Groceries, Stationery, Books and Caskets, also
Books and Caskets for the Dead.

JOHN COLE.

Bill collector in the public and law office, Washington
Street, Owosso.

JOHN G. COLE.

Brewery, 111 Cass Street, Owosso, made with
the best Malt and Hops, and the best Beer, Malt
and Hops, Phone 111.

W. LIMPIST.

Manufacturers of Furniture, Cabinet, Ware-
things, in fine wood, and have a good
workshop, and are ready to order.
Washington Street, Owosso.

H. GRAMME.

Dealers in Dry Goods, Drapery, Books and Caskets,
Groceries, Stationery, Books and Caskets, also
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R. J. RADING.

Has opened a new Library Store at Buckley's Garage
where he is preparing to sell books, also
public reading room, etc.

N. H. ROBINSON.

Manufactures all kinds of wood in his shop, also
groceries, Stationery, Books and Caskets, also
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E. E. WHITE'S BROTHER.

Manufactures all kinds of wood in his shop, also
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W. V. COOK.

Dealers in Dry Goods, Drapery, Books and Caskets,
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HUGHES KELSO.

Most Musical. Their instruments are furnished with
the best and the country's finest, and they never fail
to give a good performance.

Mrs. H. C. DECKER.

Milliner, hairdresser in Economy and speed a more
handsome and elegant style, and the prettiest
and most durable hats in the land, also
fancy dresses, etc.

D. E. LYON.

Woolen Worsted Manufacturer, and Dealer in Books
and Caskets, also Books and Caskets for the Dead.

HENRY M. NEWCOMB.

Attorney and Counselor at Law, and Lawyer
and Notary Public, and Clerk of the Circuit Court.

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The Ossipee Press.

HANCOCK & LION, Editors.
OWOSO, SATURDAY, NOV. 8, 1862.

THE ELECTION.

The election passed off with equal quietness and earnestness, and will result the most gratifying to the Republicans. It must be confessed that we had looked upon the contest with uneasiness, lest a plan so well calculated, as the Union Movement was, under Buell, going to distract or capture the forces of Bragg. We were ordered to march without tents or baggage except such as we could carry on our saddles, and were therefore compelled to sleep out in the open air, which with the hurry of the march made visible the wear of rough work upon our boys. After four days we came up with Buell's army near Harpersburg, about eighty-five miles from Louisville, and with them advanced to Crab Orchard, where we had a little brush with the rear guard just as they were passing safely out of the State. Pre-arranged advance was there at or beyond Cumberland Gap, and before anything could be done, his great army with all the measures of the President, and all the resources of the people; and that there shall be neither peace, compromise, nor amity with the rebels until the majority and authority of the Government shall be acknowledged throughout all its territory.

The only question at issue by means of the two parties, among the honest loyal citizens was whether the Union movement was honest and intended to give support to the measures of the government by a harmonious action of the people. Thousands have voted the ticket believing such was its character, and with them and those who voted the Republican ticket there can be no matter of difference, no cause for jealousy or backbiting, for they sought the good end, and the end they sought has been obtained, though under a different party name. Let us now work together as loyal citizens to oppose the enemies of the Government and the Administration wherever they may be found. Let us watch with jealous care that those who have been the petted and favored of the Republican party, and who have, in the hour of its struggle with the enemies of the Administration, worked with those enemies to destroy the party and elevate themselves, let Judas kiss them, they come back with kisses to betray again.

Third Cavalry.

The following extracts are from a letter from one of the Shingassee boys, to the Third Cavalry.

Concord, Oct. 16th, 1862.
DEAR SISTER.—
About five weeks since I was wounded in the side, not very seriously however, so if nothing happens I shall be around soon. I have had a pretty rough time of it since, and have been in the saddle the most of the time night and day. Sometimes I have been almost sick of a soldier's life but then I would think of my country, and my brothers, Martin and Minck, who have been sacrificed upon its altar, and would ride on in hopes of meeting some of the rascals. Sometimes we have found them to their sorrow, and sometimes when we got where they were they were not there. The rebels hadn't pay very friendly feeling for the Michigan Cavalry, and have somehow got the impression that we don't run. Our company has been twice surrounded, and cut its way through with the loss of only two men taken prisoners. At the battle of Corinth we were again surrounded and cut our way out, with the loss of several horses, but there were empty "secess" saddles enough to supply us. It seems as if Providence has protected me thus far, for our company is invariably in the advance. We are all armed with five shotshells, and the regiment is to split up and go into the rear of the enemy to cut him off.

At the battle of Corinth I was near the left flank and saw all the movements of the army. I saw the rebels while our artillery opened on them, after waiting until they were in full blank range. Our boys gave them there the dinner which Old Price had promised them at Corinth. It was mighty and terrible, although served up hot, and was the last meal for many a rebel.

I was a prisoner for six days and heard the rebels bark continually of the ease with which they would drive us north of Mason and Dixons line.

They would not be satisfied with anything but a dinner at Corinth; they have eaten it, and changed their minds. I wish the war was over, and the rebels who are left, were at home. The sight of battlefield, after a battle, strewed with the dead bodies of friend and foe, and men wounded in every possible way, one does not wish to see but once, but it has been so innumerable to us.

Yours,

Wm. H. Ballou.

Bronx Cavalry.
NEAR NEWBURGH, KY.,
Oct. 30, 1862.

EDDIE PATES—The fate of the 4th Michigan Cavalry will not be uninteresting to your readers although it has not yet made itself a name in the great battles that are to decide the fate of the nation. The advance column of the regiment consisting of five companies commanded by our gallant Col. Minto crossed the Ohio river on the 16th of October to join the great army of the Ohio which the nation supposed was, under Buell, going to distract or capture the forces of Bragg. We were ordered to march without tents or baggage except such as we could carry on our saddles, and were therefore compelled to sleep out in the open air, which with the hurry of the march made visible the wear of rough work upon our boys. After four days we came up with Buell's army near Harpersburg, about eighty-five miles from Louisville, and with them advanced to Crab Orchard, where we had a little brush with the rear guard just as they were passing safely out of the State.

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Supplying the set to be, that a regt. with a lot of ground for \$6,000, sub-

ject to and over and above a prior mortgage of \$5,000. The deed name \$6,600 in the consideration money, and also contains an agreement that the property is to be subject to said prior mortgage of \$5,000. Now I desire to know whether the stamp duty is to be paid on the amount of the bid only (viz.: will not be able to raise one-half billion (\$6,000) or on the amount of the bid, of \$11,500).

Again, [] By section 76 of the Tax

bill, it is enacted that there shall be levied, collected and paid on a half of net

estate [] * * * action, a duty of 1-10

per centum on the gross amount of such estate—provided, that no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making and conveying by virtue of a judgment or decree of any Court.

I desire to be informed:

First—Whether the duty is to be charged on the amount of bid, or on the amount of the bid including amount of the prior mortgage.

Second—Whether "referees" ap-

pointed by the court to sell in fore-

closure or partition suits are considered

by you as judicial or executive officers?

By giving this your immediate attention you will much oblige.

Yours respectfully,

CHAS. H. HINNAN.

REPLY OF COMMISSIONER BOUTWELL.

TREASURY DEPARTMENT.

OFFICE OF INTERNAL REVENUE,

WASHINGTON, October 13, 1862.

Sir: Your letter of the 9th instant is

at hand. You ask if a piece of ground

is sold subject to a mortgage, on what

amount must the stamp duty be paid,

upon the amount of the con-

sideration named in the deed. Any

amount in excess of the amount paid

will be subject to a stamp duty.

It is my opinion that "referees" ap-

pointed by the Court to sell in fore-

closure or partition suits are regarded

as judicial or executive officers.

Very respectfully,

GEO. S. BOUTWELL, Commissioner.

" CHAS. H. HINNAN, Esq.,

106 Broadway, N. Y."

Yours respectfully,

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The following is a summary of the Tax law as it applies to the County of Oceana.

The following convenient summary of the Tax law is given in Thompson's Reporter.

Bankers (not incorporated banks) pay a license fee of \$100. Bankers receive deposits, discount, and pay checks and drafts. Bankers pay a license of \$30. Bankers buy and sell specie, uncurrent money, stocks and exchange. Banks that do any brokerage business as defined above, must take out a broker's license of \$30. Land Warrant dealers must pay a license of \$35.

Bond and Mortgage.—Stamps are required for each instrument for the bond and one for the mortgage.

The income tax is to be paid on the income of the year commencing January 1, 1862, so that on the creation of the **list** of December, everybody should have very clear record of their income, gains or profits for the year. And as many sources of income, such as dividends and interest on bonds and stock, insurance stock, savings bank interest, etc., (they having already paid the income tax), are not again taxed, it therefore becomes necessary to have a clear record of the sources of income, that there may be no dispute with the assessor.

The income tax for the year 1862 is payable on the 1st of May, 1862. A man in business must make up the net profits of his business for the year, and pay the tax on the amount, less \$600. A man may, outside of his business, spend all and even more than his profits in business; nevertheless he **must** pay tax on all net business profits except the \$600. And so with a salary; all over six hundred must be taxed, though personal or family expenses consume it all.

Checks, drafts and orders for money, whether at sight or on time, if for sums of \$20 or under, are not required to be stamped. Notes of hand, due bills, &c., if for sums of \$20 or under, are not required to be stamped.

Certificates of deposit, for any amount, requiring stamp; two cents for \$100 and under; five cents for all over \$100. All checks and sight drafts for sums over \$100, require only 2 cents for any amount. Time drafts and notes require stamps in proportion to the amount; 5 cents or up. Foreign drafts, if single or sole, whether at sight or on time, are on the same scale as inland time drafts and notes of hand; but if drawn in sets, the first, second and third must each be stamped according to the scale for foreign bills in sets; 5 cents and upward. The payer is required to stamp bills made abroad at the time of accepting, if on time; and at the time of paying, if at sight.

The party attaching or first using the stamp, is required to cancel it, by putting his initials and the date upon it. The penalty for not doing so is fifty dollars; but in case the maker of the instrument fails to cancel the stamp, the party receiving it, or the payer, may cancel it. This, however, will not relieve the maker from the penalty.

After naming a few "certificates," such as shares of stock, deposits, &c., the law says, "certificates of any other description than those specified, 10 cents."

A great many papers in common use will be necessarily charged in form with a certificate to ascertain of fact. In other words: "A thousand and one devices to avoid the stamp tax will be attempted, as a general thing, good business men will pay the tax on their money transactions, rather than risk litigation that may or may not stand in law.

"A **SELL**—Not long since a lot of us—**I am an H. P., high private**, now—were quartered in several wooden barracks and in the interior room of one of them lay the corpse of a young soldier, recently deceased. The body soon spread to a village "not far off." Down came tearing a sentimental and not bad-looking specimen of a Virginia dame. "Let me kiss him for his mother!" she cried. I interrupted her progress. "Do not let me kiss him for his mother."

"Kiss whom?" "The dear little lieutenant, the one who died within. Point him out to me, sir, if you please. I never saw him but—do."

I led her through a room in which Lieutenant H. P. of Philadelphia lay stretched on an upturned trough, fast asleep. Supposing him to be the "article" sought for, she uttered a fit of exclamations. "Let me kiss him for his mother!" she cried. I interrupted her progress. What was her amazement when the "corpse" ardently clasped its arms around her, returned the salute vigorously, and declared: "Never mind the old lady, Miss, go it on your own account. I have the slightest objection!"

Soft Gineverine—Two cups of molasses, one cup of sugar, one of butter, one of oil, milk, and flour; stir; then add one teaspoonful of saleratus, and a dash of ginger. 100 lbs. of sugar should be warmed before being mixed.

Groceries, Provisions, Confectionery, Fruits, Hollow-ware, &c.

Tanner, Nellon, &c.

M. L. STEWART
Wholesale and Retail
Grocer.

Seward's Block, City or County

Has on hand, and is now receiving

a large and well selected

STOCK of GROCERIES

which he offers to sell—ab-

WHOLESALE AND RETAIL

for

CASH!

cheaper than

ANY OTHER WHERE.

Sugar, Confectionery, &c.

Coffee, Tobacco, &c.

Tea, Fruits, &c.

Fish, Salt, &c.

In short a very large

STOCK of GOODS

bought as low as the Market would

allow and to be sold accordingly.

To dealers who buy their Goods

in Detroit—I can sell you at

Detroit City Prices,

Wholesale, saving you time, ex-

pense of travel and Freight—Come

and see

M. L. STEWART.

111

HOLY PATRIOTS!

Come and see

S. A. GREEN

AND GET SHOD.

Constantly and completely sup-

plied with all varieties of

Boots and Shoes.

Work made to order promptly, and

at the lowest Cash Prices.

WARRANTED GOOD

TO

March in. H.

Don't let the excitement keep you

away.

FROM GREEN

Dry Feet, and clear Heads are to be given particular attention, what the times demand, and are well known qualities

provided for at

OLD STAND

Washington, D. C.

CHANCERY SALE.

IN THE CITY OF OCEANA, ON THE COUNTY OF OCEANA, IN THE STATE OF MICHIGAN, in the Circuit Court of the County of Oceana, on the 1st day of October, 1862, at 10 o'clock A.M., the sale of the property of the late John C. Miller, deceased, located in the city of Oceana, consisting of a house, lot, and fixtures, and a small amount of personal property.

John C. Miller, deceased, left the following property:

Real Estate, \$1,000;

Personal Property, \$100;

Inventory, \$100;

Less Expenses, \$100;

Balance, \$100.

John C. Miller, deceased, left the following debts:

John C. Miller, deceased, left the following debts: