

# THE CIVIL HISTORY

The Regional Newsletter of  
The Friends of the National Archives and  
The National Archives at Atlanta

April 2011

## Have you registered for *Civil War: America's Long Struggle*? Time is running out. Participants include:

**Trevor K. Plante** – “Researching the Civil War at the National Archives in Washington”

Plante will discuss Civil War records held at the National Archives in Washington, D.C. The presentation will include examples of Union and Confederate Civil War records which should be of interest to both genealogists and historians alike.

Plante is Chief of Reference at the National Archives in Washington, D.C.

**Shane Bell** – “Researching the Civil War at the National Archives at Atlanta”

Bell's presentation will include information on Civil War holdings in the National Archives at Atlanta, including information relating to soldiers, battles, civilians, and the Union and Confederate governments.

Bell is an archivist with the National Archives at Atlanta. He graduated from Clayton State University in 2007 with a B.A. in history.

**Daniel Stowell** – “*The Papers of Abraham Lincoln: Expanding the View*”

Stowell's presentation will explain the scope and importance of the *Papers of Abraham Lincoln* as a source for scholars, genealogists, local historians, students, and lifelong learners.

Daniel Stowell is editor of the *Papers of Abraham Lincoln*, a project of the Lincoln Presidential Library and Museum in Springfield, Illinois. He is a Georgia native and received a Ph.D. in history from the University of Florida, a M.A. in history from the University of Georgia, and a B.A. in history and political science from the University of Georgia, Summa Cum Laude, with Honors.

**Eric Leonard** - “They have left us here to die: Andersonville and the Unintended Consequences of the American Civil War”

Leonard's presentation will relate the experience of prisoners of war and the evolution of POW policy during the Civil War. It provides a unique exploration of the unintended consequences of the conflict. This program will explore how Andersonville fits into the larger story of the war as well as how the park tells a broader story of the prisoner of war experience throughout American history.

Eric Leonard, Chief of Interpretation and Education at Andersonville National Historic Site, has worked for the National Park Service since 1995. In that time he has served as a front line historic interpreter at five national parks in four states, specializing in nineteenth century military and western history.

**Kenneth Noe** – *Reluctant Rebels: The Confederates Who Joined the Army after 1861*

Twenty percent of the men who fought in the Confederate army joined after 1861. Kenneth Noe will discuss why they waited, suggest what spurred them to enlist later, and discuss the sustaining factors that kept them going after they rallied to the colors.

Kenneth Noe is the author of *Reluctant Rebels: The Confederates Who Joined the Army after 1861*, published by the University of North Carolina Press. A native of Virginia, he received his Ph.D. from the University of Illinois and taught at West Georgia College for ten years before joining the faculty of Auburn University in 2000. He is the author of numerous books on the Civil War and is a frequent speaker on the Civil War Round Table circuit.

## What's in your attic?

### Do you have treasures in your attic from the Civil War era?

On April 16, 2011, in commemoration of the 150<sup>th</sup> anniversary of the firing on Ft. Sumter, the National Archives at Atlanta will present a symposium entitled **Civil War: America's Long Struggle**.

This day-long program features lectures from leading Civil War scholars and archivists, an exhibition of original 19<sup>th</sup> century newspapers chronicling the African-American experience, and an opportunity for attendees to learn more about their own Civil War heirlooms.

One hundred registrants will have the opportunity to display their Civil War artifacts and heirlooms and learn more about the significance of the objects from experts in an afternoon program entitled "Civil War Treasures in Your Nation's Attic."

**Georgia Public Broadcasting** will film some of these objects for a program by the same name. You might be one of the ones chosen to tell your story on television!

"The symposium will attract Civil War historians, as well as members of the general public whose lives were forever impacted by this great conflict," said Jim McSweeney, Regional Administrator, National Archives at Atlanta. "It's one thing to hear about the Civil War in a lecture or read about it in books. It's another to dig through your attic and find your family's place in the greater narrative." Diaries, letters, uniforms, canteens, guns, etc. are all appropriate.

For more details and to register for **Civil War: America's Long Struggle**, please see <http://www.archives.gov/southeast/public/2011-civil-war-program.html>



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## The Civil War on the Web

Numerous resources and lists of records in the National Archives at Atlanta are available at [www.friendsnas.org](http://www.friendsnas.org). Among the resources are the records of the National Military Cemeteries. The records relate to cemeteries, burials in the Chattanooga National Military Cemetery, and deaths and interments at Nelson General Hospital, Kentucky. Included are correspondence, memorandums, and reports of burials.

The most extensive collection of records related to the Civil War is the Official Records of the War of the Rebellion or often called simply the OR. It is a 128-volume set which contains reports of the adjutant generals of the various states, army registers, and other sources. Part I contains statistical breakdowns; Part II the records of campaigns, battles, skirmishes & important events, and operations and; Part III the regimental histories. It is available online at <http://digital.library.cornell.edu/m/moawar/waro.html>

The Civil War Soldiers and Sailors System (CWSS) at <http://www.itd.nps.gov/cwss> is a wonderful resource from the National Park Service using documents in the National Archives. This online resource contains very basic facts about servicemen who served on both sides during the Civil War. The initial focus of the CWSS is the *Names Index Project*, a project to enter names and other basic information from 6.3 million soldier records in the National Archives.

# What does the Civil War have to do with Income Taxes?

(No. 97.)

[This Form is for the copy of the Alphabetical List retained by the Assessor, and is like Form 23 without the columns used only by Collectors.]

Assessors must be particular to fill all the blanks in this form, as far as practicable, and to number all articles and occupations upon which taxes are assessed to correspond with the entry in the Abstract.

ALPHABETICAL LIST of Persons in Division No. One, of Collection District No. One of the State of Georgia, liable to a tax under the Excise laws of the United States, and the amount thereof, as assessed by C. B. Leonard, Assistant Assessor, and by L. N. Waddell, Assessor, returned to the Collector of said District for the Month of Annual, 1867.

No. of List	NAME	LOCATION AND POST OFFICE ADDRESS	ARTICLE OR OCCUPATION	No. of Abstract	QUANTITY OR VALUATION	RATE OF TAX	AMOUNT OF TAX UPON PARTICULAR ARTICLE	TOTAL	No. of List
1									
2	Petty Peter	Doyleton & Moulton Sts.	Retail Liquor Dealer	172	12 months	\$2.00		24.00	1
3	David D. D.	(Pulaski House) Bryan St.	Income	216	\$4,926.00	5%	246.30		2
4	"	"	Lawyer	234	1	\$1.00	6.00		3
5	"	"	Sold watch	241	1	\$1.00	1.00	238.70	4
6	Wiley J. G.	State near Bull St.	Income	216	\$204.00	5%	10.20		5
7	"	"	Sold watch	241	1	\$1.00	1.00	11.20	6
8	Robt S. J.	Jones St.	"	"	1	"	"	1.00	7
9	Arthur L.	Bull	Manufacturer	196	12 months	\$10.00		10.00	8
10	Arthur J. G.	Jordan & Doyleton Sts.	Sold watches	241	2	\$1.00	2.00		9
11	"	"	Physician	209	12 months	\$10.00	10.00	12.00	10
12	Arthur John D.	76 So Broad St.	Income	216	\$1,672.00	5%	83.60	91.85	11
13	Robert D. Child of (C. S. Perkins)	Charlton St.	"	"	\$1,015.00	"	"	53.25	12
14	Robert C. W.	Montgomery	Sold watch	242	1	\$2.00	2.00		13
15	"	"	State of Silver	240	1 lb 1/2	5¢	8.30	10.30	14
16	Joseph J.	12 Stradwads Upper Range	Remittance Broker	156	12 months	\$20.00		20.00	15
17	Amos L. B.	Bank House	Lawyer	193	1	\$10.00		10.00	16
18	Ruggles & Aldrich	115 Congress St.	Retail Dealer	170	"	"		10.00	17
19	"	"	"	"	"	"			18
20	"	"	"	"	"	"			19
21	"	"	"	"	"	"			20
22	"	"	"	"	"	"			21
23	"	"	"	"	"	"			22
24	"	"	"	"	"	"			23
25	James J. D.	119 Bay St	Lawyer	193	12 months	\$10.00		10.00	24
26	Baronah National Bank	"	Bank	163	\$100,000.00	\$2.00		200.00	25
27	Doatrough A. M.	Macon near Doyleton St.	Income	216	\$5,415.00	5%	270.75		26
28	"	"	Sold watch	241	1	\$1.00	1.00	271.75	27
29	Behrmer W. S.	Congress St.	Income	216	\$409.00	5%	20.45		28
30	"	"	Sold watch	241	1	\$2.00	2.00	22.45	29

RG 58, Internal Revenue Service, Tax Assessment Lists, Georgia District 1

As all working Americans know, April 15<sup>th</sup> is "tax day." That's the day our income tax returns are due. However, the power to levy taxes on individuals was not part of the original Constitution as written by our founding fathers. It wasn't until the Sixteenth Amendment was ratified in 1913 that Congress was officially given the power to tax incomes.

However, a law passed by Congress in 1862 actually authorized the first income tax. This act was passed as an emergency measure to finance the Union cause in the Civil War. Taxes were levied on residents of all states and territories not in rebellion. States that seceded were included in the tax base as soon as Union troops established control. Georgians paid income taxes in 1865 even though their state was not officially readmitted to the Union until 1870.

The income tax collected during the Civil War period was the first tax paid on individual incomes by residents of the United States. An annual tax was levied on all income in excess of \$600, and legacies and distributive shares of personal property were made taxable.

The president was authorized to divide the country into collection districts. Each district had a collector and an assessor. The assessor was the cornerstone of the internal revenue system.

He divided his district into divisions and assigned an assistant assessor for each division.

All persons, partnerships, firms, associations, or corporations submitted to the assistant assessor of their division a list showing the amount of annual income, articles subject to the special tax or duty, and the quantity of goods made or sold that were to be charged with a specific or ad valorem tax or duty. The assistant assessors collected these lists and compiled two general lists, each in alphabetical order: (1) a list of names of all persons residing in the division who were liable for taxation and (2) a list of names of all persons residing outside the division who were owners of property in the division; and under each person's name, the value, assessment, or enumeration of taxable income or items and the amount of duty or tax due. These lists were delivered to the assessor, who examined them in detail, corrected any errors, and approved them.

These taxes were not repealed until 1872.

The National Archives at Atlanta holds the original assessment lists for the states in this region as well as the microfilmed copies of these records.

Although they are often overlooked, these records can be a valuable source for family and local history.

WE'RE ON THE WEB!  
WWW.FRIENDSNAS.ORG

## Save the Date!

### ASIAN-PACIFIC AMERICAN HEROES

# May 2011

Watch our website for details

**Symposium honoring the sacrifices and contributions of  
our Asian-Pacific American veterans.**

**M a y i s A s i a n - P a c i f i c  
A m e r i c a n H e r i t a g e  
M o n t h**

The Library of Congress, National Archives and Records Administration, National Endowment for the Humanities, National Gallery of Art, National Park Service, Smithsonian Institution, and United States Holocaust Memorial Museum join in paying tribute to the generations of Asian and Pacific Islanders who have enriched America's history and are instrumental in its future success.

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