

NOTES ON MILITARY AND NAVAL AFFAIRS.

After the accession of Secretary Stanton to the head of the War Department, an order was issued by the President to all of our generals in command of armies to advance upon the enemy on the 22d of February. Though movements were long impeded by impassable roads, yet in the few weeks which have since elapsed the operations have been of the most brilliant and satisfactory character. We have had important successes at Fort Henry, Fort Donelson, Columbus, Bowling Green, Roanoke, Newbern, Port Royal, Fernandina, Brunswick, Cedar Keys, Apalachicola, Jacksonville, New Madrid, Island No. 10, Pittsburgh Landing, Huntsville, Bridgeport, New Orleans, Fort Macon, Farmington, Fort St. Philip and Fort Jackson; and, what is very remarkable, in all the season so far, not a single reverse. It took us about a year to get ready, but now that we are prepared, our armies seem to be moving down upon the rebellion with irresistible power.

THE CAPTURE OF NEW ORLEANS.

The report of the capture of New Orleans is fully confirmed. The Southern newspapers said at first that the boats of Commodore Farragut's fleet ran by the forts below the city without reducing them, but the Norfolk *Day Book* of May 3d, had the following telegram from Augusta, Georgia:—

The Savannah *News* has a special dispatch from Mobile, of the 1st of May. It says that Forts Jackson and St. Philip had fallen, and Gen. Duncan was in New Orleans on his parole. Also that the federal flag was hoisted on the Custom House.

OPERATIONS NEAR CORINTH.

Corinth is situated at the crossing of two railroads, one extending east and west, and the other north and south. Gen. Halleck, the Commander of the government forces, has been operating to cut off the communications of Beauregard by means of these roads with the surrounding country. On the 30th of April the forces of Gen. Halleck had a skirmish with the rebels at Purdy; drove them through the town, which the Union troops took possession of; burnt two bridges and ran a locomotive into the river. This action cut off all communication between Corinth and the North.

On the third of May, Gen. Paine, was sent from General Pope's division to cut the railroad running east from Corinth, and if there is no mistake in Gen. Pope's dispatch, the one running south also. The following is the official dispatch of Gen. Pope:—

NEAR FARMINGTON, May 3, 1862.

A reconnoissance sent towards Farmington found the enemy, forty-five hundred strong, with four pieces of artillery and some cavalry, occupying a strong position near the town. Our forces advanced at once to the assault, and after a sharp skirmish carried the position in fine style. The enemy left thirty dead on the field, with their tents and baggage. Our cavalry are pursuing them. The whole affair was very handsome, our regiments charging the battery and their line of infantry at the double quick. The enemy fled in wild confusion. Some regiments of cavalry, sent through to Booneville, took possession of the town, tore up the railroad track and destroyed two bridges. We have a good many prisoners, but cannot tell how many yet. Our losses two killed and twelve wounded.

JOHN POPE, Major General.

Booneville is on the railroad running from Corinth south to Mobile. Thomas A. Scott, Assistant Secretary of War, telegraphs that the bridges at Glendale were destroyed. This place is on the road running from Corinth easterly to Charleston, S. C., and if both dispatches are correct, Beauregard has now railroad communication open only to the west, in the direction of Memphis, which is about 100 miles distant. This westerly road is, however, tapped at a distance of 50 miles from Corinth by a road which leads southerly to New Orleans; that city being 399 miles from the junction. Some deserters report that Beauregard is evacuating Corinth and moving westerly—either proceeding to Memphis, or turning southerly towards New Orleans. Other deserters contradict this report. At all events our forces are hemming him in, and he must soon surrender, fight or flee.

SURRENDER OF FORT MACON, N. C.

After a bombardment of eleven hours by two batteries of mortars and one of Parrott's guns, Fort Macon, with its garrison, armament, provisions and stores, was surrendered to Acting Major General Parkes, commanding the Third Division of General Burnside's army, on the 25th of April. The casualties on our side were one killed and twenty wounded. General Parkes's preparations were all complete on

Wednesday night, but the command to open fire was not given until Friday morning at 5½ o'clock, when a shot was fired from one of the 30-pounder Parrott guns. Shells from 10-inch and 8-inch mortar batteries followed, and the firing on our side at once became regular and uninterrupted. The fort replied with its first gun at 6 o'clock, and continued, until its pieces were silenced, to fire by salvos of three or four at a time, until 5 o'clock in the afternoon, when the white flag was hoisted.

The gunboats *Daylight*, *State of Georgia*, *Chippewa* and *Gemsbok* took part in the engagement, sailing in an ellipse, and firing by turn, but the heavy sea which ran prevented their doing any service, and they soon withdrew beyond range. The *Ellis* was also present in Cove Sound, but her single gun was so inefficient that she did not come into action.

Gen. Burnside arrived on Thursday with two armed barges, and witnessed the bombardment.

The fire of our batteries dismounted thirteen guns, and tore up the glacis and rampart in the most effective manner. The highest praise is due to Captain Morris, First Artillery, who commanded the Parrott gun battery; Lieut. D. W. Flagler, Chief Ordnance Officer, who had charge of the 10-inch mortars, and Lieut. Prouty, Twenty-fifth Massachusetts, of the 8-inch battery, for the accuracy of their firing. Of 1,100 shot and shell thrown by them at the fort, 560 struck the work. The guns of the fort were worked with skill and courage, but the sand hills of our position afforded complete protection to the men.

The garrison surrendered as prisoners of war, were released on parole, and were allowed to take their private effects with them. The officers retained their side arms.

The surrender of Fort Macon gives Gen. Burnside a port of entry, with secure anchorage for his heaviest vessels. It gives the government another of its stolen fortifications, with 50 guns, 20,000 pounds of powder, shot and shell in proportion, 400 stand of arms, a large store of provisions, 430 prisoners, and 30 horses; it releases a portion of the blockading fleet for service elsewhere, and insures the retention of this district of North Carolina.

Col. Rodman, of the Fourth Rhode Island, was placed in charge of the fort.

ACTIVITY OF GENERAL MITCHEL.

Gen. Mitchel, with characteristic energy, continues to push his way along the great railroad which traverses the Southern States from Washington to New Orleans, and which he pounced upon in the middle so suddenly, on the 11th of April, as we have related. On the 30th of April he captured Bridgeport, in Alabama, a place on the railroad 68 miles northeast from Huntsville, the town first captured by Gen. Mitchel. Bridgeport is only 27 miles west from Chatanooga, in Georgia, where it has been said by the Southern papers the rebels would make a great stand.

EVACUATION OF YORKTOWN.

During the night of Saturday, May 3d, the enemy behind the intrenchments at Yorktown kept up a wild cannonade upon our camp, the firing continuing till about half-past two o'clock. On Sunday morning, May 4th, just at the first faint light of early dawn, three men were observed approaching our outer pickets with a flag of truce. They were received by Colonel Black. At first it was supposed that they were sent from Yorktown officially—perhaps with a proposition for surrender—but it was soon ascertained that they had come over on their own account. They are men who formerly resided in Hampton, the beautiful little village which was situated near the narrowest point of the peninsula, and which the rebels wantonly burned down. These men had been forced into the rebel service, and they expressed their great delight at the event which enabled them to escape from such a distasteful and exacting service. This event was the complete evacuation of Yorktown, which they then announced to us. They belonged to the Thirty-second Virginia regiment, which was one of the last to leave. They said that when our army arrived in front of Yorktown the rebel force under General Magruder was not more than eight thousand men. Their statements confirm the opinion which the movements of the rebels since our arrival have induced some of us to form—that is, that they were actually frightened at our approach. When the brigade which had the honor of our advance marched along the turnpike road and halted in the open field in full

view, and not more than a mile and a half from their most formidable works, and when a few batteries of our light artillery wheeled into positions perfectly unprotected from the fire of their heavy guns, and threw a few shells at them, the rebels were terrified at our boldness. The precise language of one of these deserters, and one of the first observations which he made was this, "If you had gone over there that night you could have carried everything." From these and other deserters it is ascertained that the retreat of the rebels was precipitate. They commenced carrying all but their guns back to Williamsburg four days previously. Wagons had been engaged in transporting their ammunition, provisions and camp equipage for nearly a week. Their sick and wounded, numbering over two thousand five hundred, were sent to Richmond ten days before the surrender. The rebel council of war was held in Mrs. Nelson's house at Yorktown, on Tuesday and Wednesday, April 29th and 30th. Jeff. Davis and two members of his Cabinet, Generals Lee, Magruder and nine other generals were present. The debates were warm and exciting; but finally it was resolved to evacuate. The general intrusted with the orders of evacuation kept it a profound secret from the officers and men. Gen. Magruder protested against the decision; swearing that if they could not fight McClellan at Yorktown they could not any where.

When the Union troops advanced a month ago and invested the enemy's position, General Magruder was in command of Yorktown with some seven thousand five hundred or eight thousand men. Our appearance put the rebel General and his Southern supporters into the greatest state of trepidation. Reinforcements were immediately sent for, and they kept arriving until three days since at the rate of sometimes more and sometimes less than five thousand a day, until at one time, only a few days ago, they had about one hundred thousand men along their whole line from right to left, and on the peninsula. These men were kept at work making the fortifications stronger. General Johnston himself and the greater portion of his army were there. Up to within a few days since the rebels intended to give battle. Finding, however, that the heavy projectiles which we had thrown over were so terribly destructive, and having reason to believe that the batteries we were building would, when they should open, soon compel them to surrender, joined with other equally-suggestive circumstances, satisfied the rebel generals that their position would speedily be untenable, and that the best policy for them to pursue was to evacuate.

On learning of the evacuation, Gen. McClellan ordered a pursuit by the cavalry and light artillery, who commenced their march about ten o'clock, and overtook the enemy in the afternoon, when a sharp artillery skirmish took place.

Seventy-one cannon were taken at Yorktown, and a large quantity of ammunition. Gloucester Point, on the opposite bank of York river was evacuated at the same time as Yorktown, and was also taken possession of by our troops. Gunboats were immediately sent up York river, and were followed by transports with troops for West Point, which is at the head of navigation on the York river, and is 37 miles northeast from Richmond, with which it is connected by railroad.

FIGHT AT WILLIAMSBURG.

On Monday, the 5th of May, our advance overtook the rear guard of the enemy, who had turned at bay near Williamsburg, and some fighting took place. The day was rainy, and at about 8 o'clock in the morning a cannonade took place on our left, which lasted some two hours. The enemy made a charge, but were handsomely repulsed. About 5 o'clock in the afternoon, Gen. Hancock's brigade, assisted by Kennedy's and Wheeler's batteries, was ordered to the right to feel the enemy, and, if possible, to turn their left wing. Here they were met by Gen. Early's brigade, consisting of the Fifth North Carolina and Twenty-fourth and Thirty-eighth Virginia regiments with a squadron of cavalry, who advanced in line of battle. Our troops, who were quickly prepared to receive them, opened a heavy fire upon them, and the enemy advanced steadily to within two hundred yards, when Gen. Hancock ordered a charge with the bayonet, which was executed with the greatest courage. The enemy's line broke—they became panic stricken and fled, leaving their dead and wounded

hind. The rebels left upward of 80 dead and 40 wounded. We also took nearly 200 of them prisoners. Among their killed and wounded was the Colonel and Lieutenant Colonel of the Fifth North Carolina regiment.

THE PURSUIT CONTINUED AND WILLIAMSBURG OCCUPIED.

The following dispatch from Gen. McClellan is the latest authentic intelligence we have from his army before going to press:—

HEADQUARTERS ARMY OF THE POTOMAC,
Williamsburg, Va., May 6.

Hon. E. M. STANTON, Secretary of War:—I have the pleasure to announce the occupation of this place as the result of the hard-fought action of yesterday. The effect of Hancock's brilliant engagement yesterday afternoon was to turn the left of their line of works. He was strongly reinforced, and the enemy abandoned the entire position during the night, leaving all his sick and wounded in our hands. His loss yesterday was very severe. We have some 300 uninjured prisoners, and more than 1,000 wounded. Their loss in killed is heavy. The victory is complete. I have sent cavalry in pursuit. The conduct of our men has been excellent, with scarcely an exception. The enemy's works are very extensive and exceedingly strong, both in respect to position and the works themselves. Our loss was heavy in Hooker's division, but very little on other parts of the field. Hancock's success was gained with a loss of not over 20 killed and wounded. The weather is good to-day, but there is great difficulty in getting up food, on account of the roads. Very few wagons have yet come up. Am I authorized to follow the examples of other Generals, and direct the names of battles to be placed on colors of regiments? We have other battles to fight before reaching Richmond.

G. B. MCCLELLAN,
Major General Commanding.

IMPORTANT BATTLE IN NEW MEXICO.

An official dispatch confirms the report that Gen. Canby had obtained a decisive victory over the rebels at Paralta, in New Mexico. The Texan rebels' works had been so invested that after the battle they had but two choices—to surrender or flee to the mountains, where, if they adopted the latter course, they would most assuredly fall into the hands of the Indians.

THE PRIVATEER "SUMTER."

On the 17th of April, Capt. Semmes and other officers of the privateer *Sumter* arrived in England on the steamer *Mooltan*. They left the *Sumter* at Gibraltar. The crew had been disbanded, and it was reported that the vessel had been sold, though this was denied by one of the officers.

GEN. BEAUREGARD RE-ENFORCED BY LOVELL.

Gen. Halleck telegraphed to the War Department on the 6th inst. that the rebel army under Gen. Lovell, which evacuated New Orleans on the approach of our troops, had arrived at Coynth.

TENNESSEE RETURNING TO THE UNION.

The Nashville *Union* of the 3d contains a call, signed by one hundred and fifty influential citizens, assigning Monday for a meeting to take measures to restore the former relations of Tennessee with the Federal Union.

CAVALRY FIGHTS IN TENNESSEE.

The rebel marauder Morgan, with a force of about one thousand cavalry, attacked a small body of Union troops at Pulaski, Tennessee, on Friday, May 2, and after a fight of two hours and a half, during which the rebels lost six killed and two wounded, and our troops lost two killed, three wounded and one missing, our whole force was taken prisoners. The prisoners were released on parole and are now in Nashville. The rebels out-numbered our forces four to one. On Monday morning a body of cavalry under Gen. Dumont, found and attacked the united rebel cavalry under Morgan and Wood, at Lebanon, and utterly routed them, after killing a great number, capturing one hundred and fifty prisoners and nearly all their horses and arms. The fight lasted an hour and a half, and the rebels fled, closely pursued by General Dumont.

DEMORALIZATION OF THE REBEL ARMY.

Deserters at all points agree in stating that the soldiers of the Confederate army are exceedingly discouraged by their great and constant reverses. Such statements from such a source are to be received with much caution, but they are partly confirmed by other evidence. We learn by Southern papers that two regiments under Beauregard who had been enlisted for twelve months, refused to serve longer on learning of the law recently passed by the Confederate Congress, requiring all soldiers to continue to serve till the end of the war. A band of 400 Germans, also in Beauregard's army, recently deserted in a body and came over to our lines.

NEWS DIRECT FROM NEW ORLEANS.

Since the preceding matter was in print the steamship *Columbia* has arrived at this port, and by her we

have the Cuban *Herald*, extra, containing the particulars of the bombardment of Forts Jackson and St. Phillip, on the Mississippi.

The bomb boat *Daniel Smith* arrived at Havana on the 30th ult., bringing dispatches for the United States government. By her we have the particulars of the bombardment of the forts, which had been carried on for six days with unabated fury. The *Daniel Smith* left the scene of action on the 26th ult.

The chain which was placed across the river was broken by two of the gunboats.

Twenty-one mortar and three gunboats had been engaged in the attack upon the forts, and succeeded on the 25th in silencing the fortifications, and securing the safe passage up the river of fourteen war steamers, which were bound for New Orleans, 80 miles above.

The *Hartford* was set on fire by coming in contact with one of the fire ships, but the fire was extinguished before much damage was done.

The Federal forces had destroyed eleven Confederate gunboats.

The Federal gunboat *Verona* and the Confederate steamer *Webster* had an engagement, and the *Webster* ran into the *Verona*, injuring her so badly that she was in a sinking condition. The *Verona*, while disabled, discharged eight guns into the *Webster*, with such destructive and crushing effect that they both went down together.

The Federal gunboat, *Maria J. Carlton*, was sunk by the guns of the forts.

Gen. Butler had landed 4,000 men above the forts.

On the 25th a flag of truce was sent on board to Commodore Porter, asking what terms would be demanded in the surrender. The reply was "unconditional," and the arrangements for the surrender were to be made on the 27th.

It is said the contest has been a hard one, many of the men on the mortar boats falling at their posts from fatigue, so incessantly had they been kept at work.

The floating battery *Manassas* was sunk by the steamship *Mississippi*.

Fire ships had been sent down the river every night by the rebels, but a force was detailed with small boats to tow them off where they could do no harm.

The loss on the part of the Federals is said to be 114, while that of the enemy is not known.

Four hundred rebel prisoners have been taken.

A New and Simple System of National Taxation.

The subject of taxation and the raising of a large revenue has engaged the attention of some of the most profound and subtle intellects in our country. It is a very difficult question to master. A simple, and comprehensive system of taxation, suitable to the habits and pursuits of our people is desirable. The tax bill which has been maturing by our statesmen in Washington is very complex. The following proposed system of raising a large revenue is original, simple and comprehensive, and it is believed that \$1,000,000 per day may be raised by it without being felt as a severe burden by the people.

PRINCIPLE OF THE SYSTEM:—A stamp tax of one per cent on receipts given for all money paid (in sums of five dollars and upward) in all business transactions of purchase and sale of all manner of property, and on all payments of rent, interest and dividends.

REASONS.—1. It will be promptly realized or prepaid. 2. It will save nearly all the cost of collection, thereby adding from fifteen to twenty millions to the available revenue. 3. It will avoid the frequent administration of oaths and its consequent demoralizing effect. 4. It will prevent a large increase of one of our greatest political dangers—Executive patronage—in the appointment of assessors, examiner and collectors. 5. It will not disturb the existing relations of trade and manufactures. 6. It makes unnecessary any adjustment of the tariff, or any consideration of the Reciprocity treaty. 7. Its tendency will be to check mere speculation, and to reduce the number of "middle men," and so save their profits to consumers. 8. It requires no inquisition into private affairs, and so avoids the danger of bringing the government and its officers into disrepute. The bill now before congress is extremely offensive on this score. 9. The tax on sales by each class of producers or traders will be so small that prices will be gradually and imperceptibly adjusted to the new order—

giving this the character of an indirect tax. 10. The tax will be paid principally by a class who, from their habits of business, will understand their liabilities in the matter, and will therefore more promptly comply with the requirements of the law. Being paid only when money is received and by the party receiving, it will be more readily and willingly done than in any other way. 11. It will relieve trade and industry from uncertainty—members of Congress from the annoying importunities of interested parties and the country from the expense of a prolonged, tedious and unsatisfactory legislation. 12. It will be collected on all past transactions that have not been finally settled and paid, and from disloyal as well as loyal people.

Stamps of various amounts should be provided, so as readily to meet the requirements of any transaction, and efficient penalties provided for non-usage, and for the sale thereof at any other than government offices.

The following statement (embracing less than one-third of the transactions occurring), based on census returns and estimates therefrom, shows the amount of revenue derivable from them alone:—

Products of mines and quarries,.....	\$164,000,000	
from which deduct value of the precious metals,.....	82,000,000	\$82,000,000
Product of manufactures,.....		1,700,000,000
Products of agriculture and of the forests,.....	2,200,000,000	
from which deduct estimated consumption by producers,.....	1,000,000,000	1,200,000,000
Products of fisheries,.....		20,000,000
Imports of foreign merchandise,.....	\$63,000,000	
to which must be added duties, freights and other cost of importation 33 1/2 per cent,.....	121,000,000	484,000,000
Add for profits on sale 5 per cent,.....		\$3,436,000,000
		174,000,000
		\$3,660,000,000

This amount sold three times gives total sales,..... \$10,980,000,000
which at 1 per cent will yield a revenue of,..... \$109,800,000

One million per day would quietly fall into the treasury, and the expense of selling hardly increase the cost of selling postage stamps.

The only objection conceivable to this system of taxation, in lieu of proposed bill, would come from a corrupt party happening to be in office, and wishing the influence which 300,000 tax gatherers would give them, to corrupt the people, control elections and retain place and power.

This scheme has been the subject of much careful thought and investigation, and it is proposed to be substituted for the complicated, unequal and annoying scheme of taxation proposed in the bill now before Congress.

UNITED STATES CIRCUIT COURT—NEW JERSEY.

Infringement of Patent—Hat Manufacturers in Court.

Burr vs. Duryee and others—GRIER, D. J.—Three suits brought against the defendants, who were extensive hat manufacturers, in Newark, N. J., by Henry A. Burr. The plaintiff was the owner of a patent originally granted to Henry A. Wells, April 25, 1846, for an improvement in the machinery and process for making fur hat bodies. This patent was re-issued in 1856, extended in 1860, and after the extension was again surrendered and re-issued, and suit was brought on this extended and re-issued patent.

The defendants used several machines, constructed under Letters Patent granted to Seth Boyden, August 30, 1859, and January 10, 1860. The defendants also used two machines under a license from Burr constructed in precise accordance with the Wells patent. The defendants claimed under the license the right to make new machines whenever the old ones were worn out—but the plaintiff insisted that this license, merely authorizing the use of two machines, did not entitle defendant to build. On this point the Court decided that as the invention was one in which the value of the monopoly consisted in the use of the machine and not in the sale of the machine, that the license to use two machines implied the right to build the two machines and when worn out to replace them by others. The Court also decided that the fact that the defendant was a licensee as to two machines did not prevent him from using other hat body machines and setting up every defence as to those other machines which a non-licensee might.

The Court held that the Boyden Machine did not infringe the Wells patent as re-issued. That any construction of the Wells patent which would make the Boyden Machine an infringement, would also make the Wells patent void for claiming too much. The Judge was very severe in his criticism on the extent to which re-issues are carried of late.

The defendants were also charged with infringing the patent granted to A. B. Taylor, March 18, 1850, re-issued Aug. 25, 1860—and with infringing the patent granted to Leasing E. Hopkins, December 21, 1852.

The Court decided that the Boyden Machine did not infringe either of these patents. The cases were argued by Messrs. Gifford & Bradley with whom were Keller & Dickerson for plaintiff, and by George Harding and Cortlandt Parker for defendants. The bills were dismissed with costs in each case.

The veteran arctic voyager, Sir James C. Ross, recently died in England, aged 72.