WESTERN DEMOCRAT, CHARLOTTE, N. C.

AN ACT TO FUND, TAX AND LIMIT THE CURRENCY.

America do enact, That the holders of all treasury conclusive. dates, bearing interest at the rate of four per cent. and every year. .

export and import duties.

3. That all Treasury notes of the denomination after the first day of April, 1864. east of the Miss- tcreat. issipperiver, and the first day of July, 1864, west of the Mississippi river, cease to be receivable in the payment of public dues, and said notes if not so presented at that time, shall, in addition to the tax of thirty-three and one third cents imposed in the he may deem expedient. 4th section of this act, be subject to a tax of ten per Treasury notes provided for in this act.

4. That on all said Treasury notes not funded or prescribed in the 1st section of this act, there shall hereby repealed. be levied at said dates and places a tax of thirtythree and one third cents for every dollar promised positories, and by the tax collectors, and by all Government officers receiving the same, whenever presented for payment, or for funding, or in payment upon the terms provided by said act. of Government dues, or for postage, or in exchange for new notes as hereafter provided; and said Treasury notes shall be fundable in bonds as provided in the first section of this act until the 1st day of January, 1865, at the rate of sixty-six and two third cents on the dellar.

And it shall be the duty of the Secretary of the Treasury at any time between the 1st April east. and the 1st July, 1864, west of the Mississippi river. and the 1st January, 1865, to substitute and exchange new treasury notes for the same, at the rate of sixty six and two-thirds cents on the dollar. pro vided that notes of the denomination of one hundred dollars shall not be entitled to the privileges of said

notes above the denomination of five dollars, not 13. That treasury notes heretofore issued, bear- the owner, or the tax assessed thereon may be retil the 1st day of July, 1864, west of the Mississ- public dues, but shall be deemed and considered er or assessor. ippi river, to fund the same, and until the periods bonds of the Confederate States, payable two years and at the places stated, the holders of all such after the ratification of a treaty of peace with the treasury notes shall be allowed to fund the same in United States, bearing the rate of interest specified passage of this act, and be due and collected on the registered bonds, payable twenty years after their on their face payable on the 1st of January in each first of June next, or as soon after as practicable, allowing an extension of ninety days West of the

provided for in the preceding section, and until the ed after the passage of this act. willing to receive sessed and collected according to the provisions of bonds can be prepared he may issue certificates to the same in a certificate of indebtedness to be is- the tax and assessment acts of 1863. answer the purpose, Such bonds and certificates sued by said Secretary in such form as he may shall be receivable without interst in payment of all deem proper, payable two years after the ratifica- April, 1863, as levies a tax on incomes derived from government dues payable in the year 1864, except tion of a treaty of peace with the U. States, bearing property or effects on the amount or value of which

of one hundred dollars not bearing interest, which cial endorsement under regulations prescribed by estimated rent, hire or interest on property or cred-shall not be presented for funding under the provis- the Secretary of the Treasury, and said certificates its herein taxed ad valorem, shall be assessed or ions of the first section of this act, shall, from and shall be exempt from taxation in principal and in- taxed as incomes under the tax act of 1863.

15. The Secretary of the Treasury is authorized to increase the number of depositories so as to meet in no case exceed the intesest on the same, and the requirements of this act, and with that view to such bonds, when held by or for minors or lunatics. employ such of the banks of the several States as shall be exempt from the tax in all cases where the

16. The Secretary of the Treasury shift forth- dollars. cent. a month until so presented, which taxes shall at- with advertise this act in such newspapers publishtach to said notes wherever circulated, and shall be ed in the several States and by such other means deducted from the face of said notes whenever pre- as shall secure immediate publicity, and the Sec'y sented for payment or for funding, and said notes of War and the Sec'y of the Navy shall each cause shall not be exchangeable for the new issue of it to be published in general orders for the information of the army and navy.

. 17. The 42d section of the act for the assessment used in payment of taxes at the dates and places and collection of taxes, approved May 1st, 1863, is tween the ages of 17 and 50, shall be in the military

18. The Secretary of the Treasury is hereby au thorized and required, upon the application of the on the face of said notes. Said tax shall attach to holder of any call certificate-which by the first said notes wherever circulated, and shall be collec- -section of the act "to provide for the funding and ted by deducting the same at the Treasury, its de- further issue of treasury notes," approved March 23d, 1863, was required to be "thereafter deemed to be a bond"-to issue to such holder a bond therefor lations for the government of the army : Provided, that [Adopted February 17, 1864.]

[NOTE .--- The 42d section of the Assessment Act. which the above law repeals, allowed tax payers to pay into the Treasury in advance such sum as they might choose on account, of taxes to accrue against them.]

THE NEW TAX BILL.

An Act to lay additional taxes for the common defence and support of the Government.

Sec. 1. The Congress of the Confederate States of America do enact. That in addition to the taxes be in service, or in the event of his death previous to exchange; provided, further, that the right to fund levied by the "act to lay taxes for the common de- the period of such payment, then to the person or perany of said treasury notes after 1st day of January. fence and to carry on the Government of the Con- sons who would be entitled by law to receive the ar-1865, is hereby taken away; and provided, further, federate States," approved 24th of April, 1863. rearages of his pay; but no one shall be outiled to the that upon all such treasury notes which may remain there shall be levied, from the passage of this act, bounty herein provided, who shall at any time, during out-standing on the 1st January, 1865, and which on the subjects of taxation hereafter mentioned, and the period of six months next after the said first day of may not be exchanged for new treasury notes as collected from every person, co-partnership, assoherein provided, a tax of one hundred per cent. is ciation or corporation, liable thereto, taxes as follows, to wit: I. Upon the value of property, real, personal and ity heretofore given to the Secretary of the Treas- mixed, of every kind and description, not hereinafury to issue treasury notes shall be and is hereby ter exempted or taxed at a different rate. five per revoked : Provided, the Secretary of the Tresury | cent : Provided, that from this tax on the value of may, after that time, issue new treasury notes, in property, employed in agriculture, shall be deduct- has paid the tax levied to relieve him from service such forms as he may prescribe, payable two years | ed the value of the tax in kind delivered therefrom, | shall be required to render military service under this after the ratification of a treaty of peace with the as assessed under the law imposing it, and delivered act. United States; said new issues to be receivable in to the Government : Provided, that no credit shall II. On the value of gold and silver wares and plate, jewels, jewelry and watches, ten per cent. III. The value of property taxed under this sec tion shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price that the persons mentioned in this section shall conactually paid for the same by the owner. Sec 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manufacturing, telegraph. express, railroad, and dry dock companies, and all other joint stock companies of Treasury is hereby authorized to issue six per cent. every kind, whether incorporated or not, five per The value of property taxed under this section whereof shall be free from taxation, and for the shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time Sec 3. I. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals. five per cent.; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid. II. Upon the amount of all solvent credits, and of all bank bills, and all other papers issued as curpriations by Congress, and at the same time reduce | rency, exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business the income derived from which is taxed. five per cent.

subject to the tax and those not so subject, shall be thereof, or of the means of cultivating the same, by left to the good faith of each State, and the certifi- reason of the presence or the proximity of the ene-1. The Congress of the Confederate States of cate of the Governor thereof shall in each case be my. the assessment on such property may be re-duced, in proportion to the damage sustained by

bearing interest, shall be allowed until the 1st day ing interest at the rate of \$7 30 on the \$100 per duced in the same ratio by the district collector, on of April; 1864 east of the Mississippi river, and un- annum. shall no longer be received in payment of satisfactory evidence submitted to him by the own-

Sec 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the per annum, payable on the 1st day of January and July of each year. 14. That the Secretary of the Treasury be and he is hereby authorized in case the exigencies of or profits for the year 1863, levied by this act, shall 2. The Secretary of the Treasuary is hereby au- the government should require it, to pay the demand be assessed and collected forthwith; and the taxes thorized to issue the bonds required for funding of any public oreditor whose debt may be contract- on incomes or profits for the year 1864, shall be as-

Sec 7. So much of the tax act of the 24th day interest at the rate of six per cent per aunum, pay- a tax is, levied by this act, and also the first section able semi-annually, and transferrable only by spe- of said act, are suspended for the year 1864. and no

> Sec 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall interest on the same shall not exceed one thousand

[Adopted in February, 1864.]

THE NEW MILITARY LAW.

A Bill to organize forces to serve during the War.

SEC. 1. That from and after the passage of this act all white men, residents of the Confederate States, beservice of the Confederate States for the war.

Sec 2. That all the persons aforesaid, between the ages of 18 and 45, now in service, shall be retained during the present war with the United States, in the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regacompanies from one State, organized against their consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of being transferred to organizations of troops, in the same arm of the service, from the States in which said companies were raised; and the soldiers from one State, in companies from another State, shall be allowed, if they desire it, a transfer to organizations from their own States, in the same arm of the service.

Sec 3. Be it further enacted, That at the expiration of six months from the first day of April next, a bounty of one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then April, be absent from his command without leave. Sec 4. Be it further enacted. That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army, where no disability now exists; nor shall those who have furnished substitutes be any longer exempted by reason thereof : Provided, that no person, heretofore exempted on account of religious opinions and who Sec 5. Be it further enacted, That all white male residents of the Confederate States, between the ages selves at such times and places, and under such regulations, as the President may prescribe, the time allowed not being less than thirty days for those east, at the time for like articles by the commissioners of the and sixty days for those west of the Mississippi river, and any person who shall fail so to enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though they were as the president or superintendent shall certify on oath to between the ages of eighteen and forty-five : Provided, stitute a reserve for State defence and detail duty, and shall not be required to perform service out of the State in which they reside. Sec 6. That all persons required by the 5th section of this act to enroll themselves, may within thirty days after the passage thereof, east of the Mississippi river, and within sixty days, if west of said river, form themselves into voluntary organizations of companies, battalions, or regiments, and elect their own officers ; said organizations to conform to the existing laws; and, having so organized, to tender their services as volunteers during the war to the President; and if such organizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the en olling officer of their district, which shall be equivalent to enrollment, they may be accepted as minute men for service in such State, but in no event to be taken out of it. Those who do not so volunteer and organize. shall enroll themselves as before provided ; and may, ty and necessity require such details, and he may revoke by the President, be required to assemble at convenient places of rendezvous, and be formed or organized into companies, battalions and regiments, under regulations to be prescribed by him; and shall have the right to elect their company and regimental officers : and all troops organized under this act for State defence, shall be entitled, while in actual service, to the same pay and allowance as froops now in the field. Sec 7. That any person who shall fail to attend at the place of rendezvous as required by the authority of the President, without a sufficient excuse, to be judged of by him, shall be liable to be placed in service in the field for the war, as If he were between the ages of 18 and 45 years. Sec 8. That hereafter the duties of provost and hospital guards and clerks, and of clerks, guards, agents, employees or laborers in the Commissary and Quartermaster's Departments, in the Ordnance Bureau, and clerks and employees of navy agents, as also in the execution of the enrollment act, and all similar duties, shall besperformed by persons, who are within the ages of eighteen and forty-five years, and who by the report of a Board of army surgeons shall be reported as unable to perform active service in the field, but capable of performing some of the above said duties, specifying which; and when those persons shall have been assign-II. On all profits made by buying and selling shall assign or detail to their performance such bodies the 5th section of this act, as may be needed for the 8 55 44 discharge of such duties : Provided, that persons be-9 25 tween the ages of 17 and 18 shall be assigned to those 10 00 duties: Provided, further, that nothing contained in this 10 45 from detailing artizans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned. 12 15 P. M Sec 9. That any Quartermaster or Assistant-Quar-12 50 termaster, Commissary, o: Assistant-Commissary (oth-1 20 er than those serving with brigades or regiments in the field.) or officers in the Urdnance Burean, or Navy 2 45 employment any person in any of their said depart-

3. Every minister of religion authorized to preach according to the rules of his oburch, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents which was passed by th and physicians of asylums for the deaf and dumb and the 20th of April, 1863: blind and of the insane; one editor for each newspaper being published at the time of this act, and such employees as said editor may certify on oath to be indispensable to the publication of such newspaper; the public printer of the Confederate and State Governments, and such jonrneymen printers as the said public

printer shall certify, on oath to be indispensible to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such on the 10th day of October, 1862, and has continued said business, without intermission, since that period ; all physicians over the age of thirty years, who now are, and for the last seven years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, academies and schools, who have been regularly engaged as such for two years next before the passage of this act: Profided, that the benefit of this exemption composed of twenty students or more. All superin-

the passage of this act, and such physicians and nurses therein as such superintendents shall certify, on oath, to be indispensible to the proper and efficient management thereof.

4. There shall be exempt one person as owner of agriculturalist on each farm or plantation upon which there are now, and were on the 1st day of January last. fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions;

1. This exemption shall only be granted in cases in which there is no white male adult on the farm or plantation not liable to military service, nor unless the person claiming the exemption was, on the 1st of January, 1864, either the owner and manager or overseer of said plantation; but in no case shall more than one person be exempted for one_farm or plantation

2. Such person shall first execute a bond, payable to the Confederate States of America. in such form and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will-deliver to the Government at some Railroad depot, or such other place or places as may be designated by the Secretary of War, within 12 months next ensuing, 100 pounds of bacon, or, at the election of the Government, its equivalent in pork, and 100 pounds of nett beef (said beef to be delivered on foot), for each able-bodied stave on said farm or plantation. within the above said ages' whether said slaves are used in the field or not, which said bacon or pork and beef shall be paid for by the government at the prices fixed by the Commissioners of the State under the impressment act; Provided, that when the person thus exempted shall pro' duce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person

as aforesaid at equivalent rates. 3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand, and which he may raise from year to year while his exemption continues, to the government or to the families of soldiers at prices fixed by the commissioners of the State or juterested in the business, with a statement of under the impressment act: Provided, that any person ex- the time for which, and the place and manner in empted as aforesaid, shall be entitled to a credit of 25 per cent on any amount of meat which he may deliver within the same is to be conducted. &c. At the three months from the passage of this act : Provided further, that persons coming within the provisions of this exemption shall not be deprived of the benefit thereof by reason of having been enrolled since the 1st of Feb. 1864. | or receipts in such business. 4. In addition to the foregoing exemptions, the Secre-tary of War, under the direction of the President, may exempt or detail such other persons as he may be satisfied ought to be exempted on account of public necessity, and the amount of the specific tax on such business, o insure the production of grain and other provisions for the army and the families of soldiers. He may, also, grant exemptions or details on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service : Provided, that such exemption shall cease whenever the farmer, planter or overseer shall fail diligently to employ, in good faith. of 17 and 18 and 45 and 50 years, shall enroll them- his own skill. capital and labor exclusively in the production of grain and provisions to be sold to the government and families of soldiers at prices not exceeding those fixed State under the impressment act. 5. The president, treasurer, auditor and superintendent of any Railroad company engaged in transportation for the government, and such officers and employees thereof be indispensable to the efficient operation of said railroad: Provided, that the number, of persons so exempted by this act on any railroad shall not exceed one person for each mile of said road in actual use for military transportation; and said exempts shall be reported by name and description, with the names of any who may have left the employment of said company, or who may cease to be indispeusable. 6. That nothing herein contained shall be construed as repealing the act approved April 14th, 1863, entitled an act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and hacks, from military service: Provided, that all the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective. pursuits or occupations. Section 11. That the President be and be is hereby authorized to grant details, under general rules and regulations to be issued from the War Department, either of persuch orders of detail whenever he thinks proper: Provided that the power herein granted to the President to make details and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing supplies of any kind to the government by reason of said contract, unless the head or secretary of the department making such contract shall certify that the personal services of such contractor are indispensable to the execu-tion of said contract: Provided fuither, that when any such contractor shall fail, diligently and faithfully, to proceed with the execution of such contract, his exemption or detail shall cease. Sec. 12. That in appointing local boards of Surgeons for the examination of persons liable to military service, no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination. [Adopted in February, 1864.]

THE OLD TAX LAW.

The following is a summary of the Tax-Bill which was passed by the Confederate Congress on

It imposes a tax of eight per cent. upon the value of all naval stores, salt, wines and spirituous liquors, tobacco manufactured or unmanufactured. cotton, wool, flour, sugar, molasses, syrup, rice, and JANUARY other agricultural products, held or owned on the first day of July next, and not necessary for family consumption for the unexpired portion of the year 1863, and of the growther production of any year preceding the year 1863; and a tax of one per cent. upon all moneys, bank notes or other cur-rency, on hand or on deposit on the 1st of July next; and on the value of all credits on which the interest has not been paid and not employed in a business the income derived from which is taxed under the provisions of this act: provided, that all moneys owned, held or deposited beyond the limits MARCH of the Confederate States shall be valued at the shall extend to those teachers only whose schools are | current rate of exchange in Confederate Treasury notes. The tax to be assessed on the 1st day of tendents of public hospitals, established by law before July, and collected on the 1st day of October next, or as soon thereafter as may be possible.

Section 5th imposes the following taxes for the year ending the 31st of December, 1863, and for each year thereafter:

Bankers shall pay \$500. Auctioneers, retail dealers, tobacconists, pedlars.cattle brokers, apothecaries, photographers, and confectioners, \$50, and 24 per centum on the gross amount of sales made. MAY - - -

Wholesale dealers in liquors \$200, and 5 per centum on gross amount of sales. Retail dealers in iquors, \$100, and 10 per centum on gross amount of sales. Wholesale dealers in groceries, goods, wares, merchandize, etc., \$200, and 24 per centum. Pawn brokers, money and exchange brokers \$200. Distillers. \$200 and 20 per centum. Brewers. \$100, and 24 per centum.

Hotels, inns, taverns and eating-houses-first lass, \$500; second class, \$300; third class, \$200; fourth class, \$100; fifth class, \$30. Every house JULY - - where food or refreshments are sold, and every boarding-house where there shall be six boarders or more, shall be deemed to be an eating-house under this act.

Commercial brokers or commission merchants \$200 and 21 per centum.

Theatres, \$500 and 5 per centum on all receipts. Each circus, \$100, and \$10 for each exhibition. Jugglers and other persons exhibiting shows, \$50. Bowling alleys and billiard rooms, \$40 for each alley or table registered. Livery stable keepers, lawyers, physicians, surgeons and dentists, \$50. Butchers and bakers, \$50 and one per centum. All persons engaged. or intending to engage, in any business named in the 5th section, shall, within sixty days after the passage of the act, or at the time of beginning business, and on the 1st of January in each year thereafter, register with the district collector a true account of the name and residence of each person, firm or corporation engaged

hereby imposed.

5. That after the 1st day of April next all authorpayment of all public dues except export and im- be allowed beyond five per cent. port duties, and to be issued in exchange for old notes, at the rate of two dollars of the new for three dollars of the old issues, whether said old notes be surrendered for exchange by the holders thereof, or be received into the treasury under the provisions of this act: and the holders of the new notes or of the old notes, except those of the denomination of one hundred dollars, after they are reduced to sixty-six and two thirds cents on the dollar, by the tax aforesaid, may convert the same into call certificates, bearing interest at the rate of four per cent. per annum, and payable two years after the ratification of a treaty of peace with the United States, unless sooner converted into new notes.

6. That to pay the expenses of the Government not otherwise provided for, the Secretary of the bonds, to an amount not exceeding five hundred | cent. millions of dollars, the principal and interest payment of the interest thereon, the entire nett receipts of any export duty hereafter laid on the value of all cotton, tobacco; and naval stores, which shall be exported from the Confederate States, and the of assessment. nett proceeds of the import duties now laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged, provided that the duties now laid upon imports and hereby pledged shall hereafter be paid in specie, or in sterling exchange, or in the coupons of said bonds.

7. That the Secretary of the Treasury is hereby authorized, from time to time, as the wants of the treasury may require it, to sell or hypothecate. for treasury notes said bonds or any part thereof upon the best terms he can, so as to meet approand restrict the amount of the circulation in treasury notes within reasonable and safe limits,

8. The bonds authorized by the 6th, section of this act may be either registered or coupon bends, as the parties taking them may elect and they may be exchanged for each other under such regulations as the Secretary of the Treasury may prescribe. They shall be for one hundred dollars, or some multiple of one hundred dollars, and shall, together with the such authentication as the Secretary of the Treasury may prescribe. The interest shall be payable thirty years from their date.

sury notes, into which they are convertible. If not certificates shall be issued until after the 1st day of aforesaid. April, 1864.

receive the amount of said bonds in Treasury notes | cent on such excess.

Sec 4. Upon profits made in trade and business, as follows :

1. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork. hogs, beef or beef cattle, sheep. oats, hay. fodder, raw hides, coupons thereto attached, be in such form and of leather, horses, mules. boots, shoos, cotton yarns. wool, woolen, cotton or mixed cloths, hats. wagons, harness, coal, iron, steel or nails, at any time behalf yearly, on the 1st of January and July in each | tween the 1st of January, 1863. and the 1st January year-the principal shall be payable not less than 1865, ten per cent., in addition to the tax on such Porofits as income under the "act to lay taxes for the

9. All call certificates shall be fundable, and shall common defence, and carry on the Government of be taxed in all respects, as is provided for the Trea- the Confederate States," approved April 24th, 1863 ed to those duties as far as practicable, the President converted before the time fixed for taxing the Trea- money. gold. silver, foreign exchange, stocks, notes. of troops or individuals required to be enrolled under sury notes, such certificates shall, from that time, debts, credits, or obligations of any kind, and any bear interest upon only sixty-six and two third merchandize, property or effects of any kind, not cents for every dollar promised upon their face, and enumerated in the preceding paragraph, between shall be redeemable only in new Treasury notes at | the times named therein. tes per cent. in addition that rate, but after the passage of this act, no call to the tax on such profits as income, under the act act shall be so construed as to prevent the President

III. On the amount of profits exceeding twenty-10. That if any bank of deposit shall give its de- five per cent., made during either of the years 1863 positors the bonds authorized by the 1st section of and 1864. by any bank or banking company, insuthis act in exchange for their deposits, and specify rance, canal, navigation, importing and exporting, the same on the bonds by some distinctive mark or telegraph, express, railroad, manufacturing, dry token, to be agreed upon with the Secretary of the dock. or other joint stock company of any descrip- Agents, or Provost Marshal, or officer in the conscript Treasury, then the said depositor shall be entitled to tion, whether incorporate or hot, twenty-five per service, who shall hereafter employ or retain in his

Wilmington, Charlotte & Rutherford RAILROAD.

LEAVE:

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On and after Monday the 25th of May, 1863, the Passenger Train will run on this Road (Western Division) daily, Sundays excepted, as follows : GOING WEST:

A	ĸĸ	IVE:							
		•	Charlotte,						
8	15	A. M.	Tuckaseege,						
8	55	44 -	Brevard,						
9	25	64	Sharon,						
10	00	**	Lincolnton,						
10	45	44	Cherryville.						
			GOING EAST:						
A	RR	IVE:							
1			Cherryville,						
12	15	P. M.	Lincolnton,						
12	50	44	Sharon,						
1	20	44	Brevard,						
1	53	44	Tuckaseege,						
	100								

Charlotte. turning from the army, half fare. Passengers are re-

time of the registry there shall be paid the specific tax for the year ending on the next 31st of December, and such other tax as may be due upon sales

Any person failing to make such registry and pay such tax shall, in addition to all other taxes upon his business imposed by the act, pay double and a like sum for every thirty days of such failure. Requires a separate registry and tax for each ousiness mentioned in the 5th section, and for each place of conducting the same; but no tax for mere storage of goods at a place other than the registered place of business. A new registry required upon every change in the place of conducting a registered business, upon the death of any person conducting the same, or spon the transfer of the business to another, but no additional tax.

nake returns of the gross amount of sales from the assage of the act to the 30th of June, and every three months thereafter.

A tax upon all salaries, except of persons in the military or naval service, of 1 per cent when not exceeding \$1.500, and two per cent upon an excess over that amount. Provided, that no taxes shall be imposed on the salary of any person receiving a salary not exceeding \$1.000 per annum, or at a like rate for another period of time, longer or shorter. The tax on annual incomes, between \$500 and \$1,500, shall be five per cent; between \$1,500 and \$3.000. five per cent on the first \$1,500 and ten per cent on the excess; between \$3.000 and \$5.000. en per cent; between \$5,000 and 10.000, 124 per cent; over \$10,000 fifteen per cent.; subject to the | Have been ordered in one day. Wherever known their following deductions: on incomes derived from

establishments, &c., a sum sufficient for necessary annual repairs; on incomes from any mining or manufacturing business the reut (if rented) cost of sons between 45 and 50 years of age, or from the army in labor actually hired, and raw material; on incomes the field, in all cases where, in his judgment, justice, equior allowance for wear and tear of the same, not ex- Piles and Worms. They are a perfectly safe medicine. eeding ten per cent.; on income derived from the sale of merchandize or any other property, the orime cost, cost of transportation, salaries of clerks occupation, the salaries of clerks, rent, cost of labor. naterial. &c.; and in case of mutual insurance comnanies the amount of loss paid by them during the year. Incomes derived from other sources are sub- the best family medicine ever discovered. ect to no deduction whatever.

All joint stock companies and corporations shall bay one-tenth of the dividend and reserved fund annually. If the annual earnings shall give a profit of more than ten and less than twenty per cent on capital stock, one-eighth to be paid; if more than twenty per cent, one-sixth. The tax to and hearty. I had a negro man who, as I believe, was be collected on the 1st of January next and of saved from death by a dose of these Pills. My Doctor's each year thereafter.

A tax of ten per cent. on all profits in 1862 by he purchase and sale of flour, corn, bacon, pork, oats, hay, rice, salt, iron or the manufactures of iron, sugar, molasses made of cane, butter, woolen cloths, shoes, boots, blankets and cotton cloths .--This is not to apply to regular retail business. Each farmer after reserving for his own use fifty bushels sweet and fifty bushels Irish potatoes, one hundred bushels corn, or fifty bushels wheat, pro-7 30 A. M. duced this year, shall pay and deliver to the Confederate Government one-tenth of the grain, potatoes, forage, sugar, molasses, cotton, wool and tobacco produced. After reserving twenty bushels peas or beans he shall deliver one-tenth thereof. Every farmer, planter, or grazier, one-tenth of

LEAVE: the hogs slaughtered by him, in cured bacon, at the sent by mail, free to any part of the Confederacy. 11 30 A M rate of 60 pounds of bacon to 100 pounds of pork; Still greater discount to Druggists, or others buying 12 25 P. M. one per cent upon the value of all neat cattle, 12 55 ** horses, mules not used in cultivation, and asses, to 1 25 " be paid by the owners of the same, beeves sold to N. C. by F. SCARR. 44 be taxed as income.

Fare, six cents per mile. Soldiers going to and re- taxes due from estates, &c., under their control. Trustees, guardians, &c., are responsible for DEEMS, Wilson, N. C.

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NOVEMBER			1	2	- 3	4	5
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WHEAT!

The subscriber is prepared to purchase the new crop of Wheat at the highest market price. Farmers will find it to their advantage to call at the CHAR-Every person registered and taxed is required to LOTTE STEAM MILLS before selling. Jan'y 1, 1863

> PEA MEAL. We keep at our Steam Flouring Mill in this place Pea Meal for feeding cows and stock. Also, we have

> on hand at all times, Family, Extra, Superfine and coarse Flour. We watrant our family flour. Corn Meal and Grits can always be had at the mill. J. WILKES & CO.

Jan'y 1, 1862

3,700 BOXES - O F THE SOUTHERN HEPATIC PILLS

use continues. Without puffing, they have gained rents of real estate, manufacturing and mining ground by their real value. Ber More than five hundred persons are known to have been cured by these Pills. Tou

This excellent family medicine is recommended by the proprietors as good for Diseases of the Liver. His correspondents say that they also cure Billious Rheumatism, Pneumonia, Chills and Fevers, Billious Fevers, Peter Vaden, Esq., of -Dinwiddle county, Va., after describing remarkable cures in his family of Billious Rheumatism and Pleurisy, says: "My Doctor's bill has and rent of building; on incomes from any other been heretofore from \$175 to \$200 per year. - I have used ther. (these pills) for n. , family which consists of eighteen white and colored, and have not called in a Doctor. This is a great saving. They certainly are

Rev. John W. Potter, of Greene county, North Carolina, had suffered twelve years from a diseased liver, which the physicians had not been able to cure. He says: "I commenced taking the Hepátic Pills with no confidence in them. They acted like a charm on me. From.that hour I have improved. I have persevered in their use, until now, by God's blessing, I am well bill was appually from \$100 to \$200, but I have had no

use for a physician since." Col. John Wright, of Goldsboro, N. C., (Aug. 14, 1862.) says: "I have used the Southern Hepatic Pills in my family here, and also on my plantation in Alabama, and always with success. I have a valuable servant girl who had been a long time under treatment for consumption, without receiving any benefit. Almost in her extremity I was induced to try the Hepatic Pills. They were given according to directions, and she is now well, entirely restored by them. A similar case occurred among my servants in Alabama. For liver and lung diseases I have perfect confidence in them."

Full directions and other certificates will be for ad on the wrapper of each box.

Price, \$2 00 a box. For \$20 a dozen boxes will be by the gross. Not less than a dozen need be ordered. Retailed generally by the Druggists, and in Charlotte

The address of the Proprietor is GEORGE W. Aug 10, 1863

ARRIVE: