## WESTERN DEMOCRAT, CHARLOTTE, N. C.

## PUBLIC ACTS

Passed at the First Session of the Second Congress of the Confederate States-1864.

An Act to provide for the compensation of non-commissioned officers, soldiers, sailors, and marines on detailed service.

The Congress of the Confederate States of America do enact, That all persons detailed from the army or after enrollment for military service, or from the navy or marine corps, for special duty or extra duty, shall be allowed to receive their regular pay, rations and allowances, as if they were performing service in the field.

Sec. 2. That all such detached or detailed men shall be allowed, in addition, not exceeding \$2 per day, and compensation for all extra work, or for any uncommon skill or industry displayed in the performance of duties to which they may be assigned, in proportion to the value of such extra labor or uncommon skill and industry, whether it be in performing an unnsual amount of work within the usual hours of labor, or work performed beyond the usual hours, or extraordinary skill and superior workmanship displayed in the execution of such duties, the value of said extra labor or uncommon skill or industry, to be determined by the officer or superintendent under whose immediate direction said detached or detailed service may be performed, subject to the approval of the Secretary of War or Navy. The additional compensation provided in this section shall be the same for both the War and Navy Departments, under certain rules to be prescribed by the President.

Sec. 3. That all non-commissioned officers, musi-Cians, privates, sailors or marines, detailed to government contractors, shall be so detailed without pay and allowances, but shall be compensated for their services by wages received from said contractors, under rules to be prescribed by the Secretary of War or of the Navy. Approved June 9, 1864.

An act to increase the compensation of the non-commissioned officers and privates of the army of the Confederate States.

The Congress of the Confederate States of America do enact. That from and after the passage of this act, the pay of the non-commissioned officers, privates and musicians of the Confederate States be, and the same is hereby, increased seven dollars per month for the period of one year from the passage of this act. Approved Jane 9, 1864

An act to amend an act entitled "An act to establish a

Nitre and Mining Bureau," aproved April 22, 1863. The Congress of the Confederate States of America

de enact. That the act approved April 22d, 1863, constituting the Nitre and Mining Bureau an independent That the Nitre and Mining Bureau shall consist of one and allowances prescribed for officers of cavalry of the same grade.

professional assistants, absolutely essential for the op-

## tion of the amount which such State may be entitled [42

An act further to amend "an act to reduce the currency and to authorize a new issue of notes and bonds, approved Feb 17, 1864.

to claim.

Approved Jane 14, 1864

The Congress of the Confederate States of America do enact, That the above recited act be further amended so as to allow States which have funded the treasury notes of the old issue held by them under the provisions of the "Act to reduce the currency and to authorize a new issue of notes and bonds," approved February 17th, 1864, to exchange the certificates or bonds so received for the new issue of treasury notes, in the same proportion, and on the same conditions as provided in said act, and the act amendatory thereof, authorizing the exchange of old notes held by the States for notes of the new issue. Approved June 14, 1864.

#### Headquarters Reserve, N. C.) RALEIGH, September 28th, 1864.

The following extract of a law of Congress entitled "An Act to organize forces to serve during the war," is published for the information and guidance of all concerned:

Sec. 8. That hereafter the duties of Provost and Ho3pital Guards and Clerks, of Clerks, Guards, Agents, Employees or Laborers in the Commissary and Quartermaster Departments, in the Ordnance Department. and Clerks and Employees of Navy Agents, as also in the execution of the Enrollment Acts, and all similar duties, shall be performed by persons who are within the ages of eighteen and forty-five years, and who, by the reports 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 named duties, as far as practicable, the President specifying which, and when those persons shall have been assigned to those duties, shall detail or assign to their performance such bodies of troops or individuals, required to be employed under the Fifth Section of this Act, as may be needed for the discharge of such duties; Provided, that persons between the ages of seventeen and eighteen shall not be assigned to these duties; Provided further, that nothing contained in this Act shall be so construed as to prevent the President from detailing Artisans, Mechanics, or persons of scientific skill, to perform indispensable duties in the Departments of Bu-

caus herein mentioned. Sec. 8. That any Quartermaster or Assistant Quar termaster, Commissary or Assistant Commissary (other than those serving with Regiments and Brigades in the field,) or officer in the Ordnance Bureau, or Navy Agent, or Provost Marshall, or officer in the Conscript service, who shall hereafter employ. or retain in his bureau of the War Department, be amended as follows: employment any person, in any of their said Departments or Bureaus, or in any of the duties mentioned in colonel as chief of bureau, two lieutenant-colonels, six | the Eight Section of this Act, in violation of the provimajors, twelve captains, who shall have the same pay sions thereof, shall, on conviction thereof by a court martial or military court, be cashiered; and it shall be the duty of any Department and District Commander. Sec. 2. Be it further enacted, That chemists and upon proof by the oath of any credible person that any

such officer has violated this provision, immediately to perform the duties enjoined by this Section. shall, upon

**Conscript** Notice. CHIEF ENROLLING OFFICE. 8th district, SALISBURY, N. C., Sept, 24, '64. General Orders, Number 58.

I. The attention of Local Enrolling Officers is called to Circular No. 45, C. O., requiring the Medical Examining Boards to make a tour of their respective Districts. II. Local Enrolling Officers will carefully prepare a roll of all persons in their respective Counties, between the ages of seventeen and fity years, who have been heretofore discharged, or recommended for duty in any of the Departments of the Government by Surgeon's certificate. All persons whose names appear on these rolls are required to appear before said Board, in order that their papers may be evised at the following times and places, viz: At Shelby, Cleaveland county, Oct. 5th, 6th, 7th. Lincolnton, Lincoln county, Oct 10th and 11th. Dallas, Gaston county. Oct. 13th and 14th.

" Monroe, Union county, Oct. 18th. 19th, 20th. " Charlotte, Mecklenburg county, Oct. 22d, 24th, 25th, and 26th.

. Concord. Cabarrus county, Oct. 27th and 28th. " Newton, Catawba county, Oct. 31st and 1st & 2d Nov. III. Sick and wounded soldiers will have an opportunity to have their furloughs acted upon. By Order of 1st Lieut. J. N. PP!OR, Chief E. O. 8th Congressional District. September 26, 1864. 4t.

Office of Chief Quartermaster, C. S. A., DISTRICT OF NORTH CAROLINA,

RALEIGH, September 26, 1864. All conscripts serving in this Department throughout

the State, under the assignment of "Examining Boards," will present themselves without delay to the Examining interest on the same shall not exceed one thousand Boards of their respective Congressional Districts for dollars. re-examination, and report to this office the Certificates of said Examination, whether confirmatory or not of the Certificates now held, on or before the 20th day of October, under the penalty of being immediately thereafter reported for field service. W. W. PEIRCE,

Maj. & Chief Q. M., Dist. N. C. October 3, 1864. 3t.

J. H. STEVENS & CO., ENVELOPE MANUFACTURERS. CHARLOTTE, N. C.

Orders from the trade solicited, and promptly filled J. H. STEVENS, MILES WATERHOUSE.

September 26, 1864. 4t.

#### "GARRETT DAVIS"

This celebrated Horse will stand during the Fall season at my stables in Charlotte. The reputation of "Garrett Davis" is well known in this section of the State, and those who want to raise fine stock would do well to patronize him. \$5 to the Groom. Charlotte, Aug. 22, 1864. R. RABE.

#### 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 erations of the bureau, not to exceed six of each class, relieve such officer from duty, and said Commander of America do enact. That in addition to the taxes shall be appointed by the Secretary of War, with pay | shall take prompt measures to have him tried for such | levied by the "act to lay taxes for the common dein no case to be above that of lieutenant colonel of the offence, and any Commander, as aforesaid, failing to fence and to carry on the Government of the Confederate States," approved 24th of April, 1863. sons who would be entitled by law to receive the ar. empted as aforesaid, shall be entitled to a credit of 25 per no bank or banking company shall be liable to pay a there shall be levied, from the passage of this act. rearages of his pay; but no one shall be entitled to the cent on any amount of meat which he may deliver within tax upon deposites of money to the credit of, and subon the subjects of taxation hereafter mentioned, and bounty herein provided, who shall at any time, during ciation or corporation, liable thereto, taxes as fol- April, be absent from his command without leave. lows, to wit: I. Upon the value of property, real, personal and be relieved from the operation of this act by reason of mized, of every kind and description, not hereinafter exempted or taxed at a different rate, five per cent : Provided, that from this tax on the value of property, employed in agriculture, shall be deducted the value of the tax in kind delivered therefrom, as assessed under the law imposing it, and delivered to the Government : Provided, that no credit shall act. be allowed beyond five per cent. 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 secborhood where assessed in the year 1860, except in and sixty days for those west of the Mississippi river, cases where land, slaves, cotton or tobaccy have and any person who shall fail so to enroll himself, been purchased since the 1st day of January, 1862, without a reasonable excuse therefor, to be judged of in which case the said land, slaves, cotton and toactually 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 of this act to enroll themselves, may within thirty days every kind, whether incorporated or not, five per after the passage thereof, east of the Mississippi river, cent. The value of property taxed under this section selves into voluntary organizations of companies, batshall be assessed upon the basis of the market value | talions, or regiments, and elect their own officers ; said of such property in the neighborhood where assessed, organizations to conform to the existing laws; and, 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; by the President, be required to assemble at convensuch tax upon money abroad to be assessed and col- ient places of rendezvous, and be formed or organized lected according to the value thereof at the place where the tax is paid. W. D. GLENN, Clerk. II. Upon the amount of all solvent credits. and of all bank bills, and all other papers issued as currency. exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business the income derived from which is taxed,

thereof, or of the means of cultivating the same, by 3. Every minister of religion nutherized to preach PUBLIC ACTS reason of the presence or the proximity of the energy according to the rules of his church, and who, at the Passed at the first Session of the 2d Congress of my. the assessment on such property may be re- passage of this act, shall be regularly employed in the duced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be re-duced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec 6. That the taxes on property laid for the year 1864. shall be assessed as on the day of the ments, and such journeymen printers as the said public February, 1864, be amended and re-conacted, so as to passage of this act, and be due and collected on the printer shall certify, on oath to be indispensible to per- read as follows, to-wit : first of June next, or as soon after as practicable, form the public printing; one skilled apothecary in allowing an extension of ninety days West of the each apothecary store, who was doing business as such Mississippi river. The additional taxes on incomes on the 10th day of October, 1862, and has continued or profits for the year 1863, levied by this act. shall said business, without intermission, since that period ; be assessed and collected forthwith; and the taxes all physicians over the age of thirty years, who now on incomes or profits for the year 1864, shall be as- are, and for the last seven years have been, in the acsessed and collected according to the provisions of tual and regular practice of their profession, but the the tax and assessment acts of 1863.

the tax and assessment acts of 1863. Sec 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which this act: Provided, that the benefit of this exemption this exemption a tax is levied by this act, and also the first section of said act, are suspended for the year 1864. and no estimated rent, hire or interest on property or cred-its herein taxed ad valorem, shall be assessed or taxed as incomes-under the tax act of 1863. therein as such superintendents shall certify, on oath,

Sec 8. That the tax imposed by this act on bonds to be indispensible to the proper and efficient management thereof. of the Confederate States heretofore issued, shall in no case exceed the intesest on the same, and 4. There shall be exempt one person as owner or agriculturalist on each farm or plantation upon which such bouds, when held by or for minors or lunatics. there are now, and were on the 1st day of January last. shall be exempt from the tax in all cases where the fifteen able-bodied field hands, between the ages of sixteen and fifty, upon the following conditions:

[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 . Il white men, residents of the Confederate States, between the ages of 17 and 50, shall be in the military | Confederate States of America, in such form and with such

service 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, organization and officers, unless regularly transferred and 100 pounds of nett beef (said beef to be delivered on or discharged, in accordance with the laws and regulations for the government of the army : Provided, that companies from one State, organized against their consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of Provided, that when the person thus exempted shall pro 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 allow a supply for the subsistence of those living on the said farm ed, if they desire it, a transfer to organizations from or planfation, the Secretary of War shall direct a commu-

their own States, in the same arm of the service. Sec 3. Be it further enacted, That at the expiration grain or other provisions, to be delivered by such person of six mouths from the first day of April next, a bounty as aforesaid at convalent rates. of one hundred dollars in a six per cent. Government

PUBLIC ACTS the Confederate States.

#### AN ACT TO AMEND THE TAX LAWS.

The Congress of the Confederate States of America do enact, That the first, second and third sections of pensable to the publication of such newspaper ; the the "Act to levy additional taxes for the common depublic printer of the flonfederate and State Govern- fence and support of the Government," approved 17th

Section 1. That, in addition to the taxes levied by the "Act to hy laxes for the common defence and to earry on the Government of the Confederate States." approved April twenty-fourth, eighteen bundred and sixty-three, there shall be levid from the 17th day of Petrnary, 1864, on the subjects of taxation hereinafter mentioned, and collected from every person, copartterm physician shall not include dentists; all presi- nership, association or corporation, flable therefor,

I. Upon the value of all property, real, personal d mixed, of every kind and description, not herein. after exempted or taxed at a different rate, 5 per cent: frered to the Government, whether delivered during the year or afterwards, including the bacon, deliverable after, and not prior to, the assessment of the tax on property employed in agriculture as aforesaid: and the collection of the tax on such property shall be sugpended after assessment, under the order of the Secretary of the Treasury, until the value of the tithe to be deducted can be ascertained, and when so ascer-1. This exemption shall only be granted in cases in tained, it shall be the duty of the post quartermaster which there is no white male adult on the farm or planta- to certify, and of the district collector to deduct, the tion not liable to military service, nor unless the person aslue of such tithe, and any balance found due may claiming the exemption was, on the 1st of January, 1864, be paid in bonds and certificates therefor, authorized either the owner and manager or overseer of said planta- by the "Act to reduce the currency and to anthorize tion; but in no case shall more than one person be exa new issue of notes and bonds," in like manner as empted for one farm or plantation 2. Such person shall first execute a bond, payable to the other taxes payable during the year: Provided, That no credit shall be allowed beyond five per cent.

If. On the value of gold and silver ware and plate. jewels, jewelry and watches, ten per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood within 12 months next ensuing, 100 pounds of bacon, or, they belong at the passage of this act, with the same at the election of the Government, its equivalent in pork, where assessed, in the year 1860, except in cases where lands, slaves, cotton and tobacco have been purchased since the first day of January. 1862, in foot), for each able-bodied slave on said farm or plantation, within the above said ages whether said slaves are used in which case the said land, slaves, cotton and tobacco the field or not, which said bacon or pork and beef shall so purchased shall be assessed at the price actually be paid for by the government at the prices fixed by the paid for the same by the owner: Provided, That land Commissioners of the State under the impressment act: purchased by refugees and held and occupied by them for their own use and residence, thall be arsessed acduce satisfactory evidence that it has been impossible for cording to its market value in the year 1860. him, by the exercise of proper diligence, to furnish the amount of meat flux contracted for, and leave an adequate

Sec. 2. That section second of an act entitled "An act to levy additional taxes for the common defence and support of the government," approved 17th Feb-ruary, 1864, be, and the same is hereby, repraied; and it is hereby declared, that all the property and assets of corporations, associations and joint stock compa-3. Such person shall further bind himself to sell the nies, of every description, whether incorporated or not, bond, which the Secretary of the Treasury is hereby marketable surplus of provisions and grain now on hand, shall be assessed and taxed in the same manner, and authorized to issue, shall be paid to every non-cour- and which he may raise from year to year while his ex- to the same extent, as the property and assets of indimissioned officer, musician and private who shall then emption continues, to the government or to the families viduals; the tax on such property and assets to be asbe in service, or in the event of his death previous to the period of such payment, then to the person or per- of soldiers at prices fixed by the commissioners of the State sessed against, and paid by, such corporations, asso- ciations and joint stock companies: Provided, That

Sec. 3. That this act shall continue in force only during the present war. Approved June 9, 1864

An act to amend the laws relating to the Tax in Kind.

The congress of the Confederate States of America do enact. That the act approved 17th February, 1864, entitled "an act to amend an act entitled "An act to lay taxes for the common defence and carry on the government of the Confederate States," approved April 24th, 1863,' be and the same is hereby amended as follows: After the word "wool" in the first previso of the gregate," shall be inserted; and in the same article and section, the word "eight" shall be substituted for the word "five," so as to read: Provided, That postaquar- tion to termasters shall direct such delivery to be made at any time within eight months after the date of said esti mates, &c.

Sec 2. In all cases where crops, subject to a tax in kind, have been, or may be destroyed, in whole or in part, by fire or any other accidental cause, or by the enemy, if before assessment, the assessor shall regard the part of the crop not destroyed as all that was produced by the owner; if after assessment, and the destruction be satisfactorily proven, the post quartermaster shall also regard the portion of the crop not destroyed as all that was produced, and the proof relieving the producer shall entitle the quartermaster to a credit on his return for the property thus lost.

Sec. 3. In cases where the quantity of corn reserved from the tax in kind is not sufficient to supply the actual wants of the producer, without any default on his part, upon satisfactory evidence of the fact, the Secretary of War is authorized to allow the money value to be paid for the tithe to the extent thus required.

Sec. 4. The law imposing a tax upon the assessed value of property shall nof be so construed as to impose a tax upon the products of gardens intended for the use of the family of the owner, nor upon fruit raised for domestic use and not for sale.

Sec. 5. That the account of slaughtered hogs required by the first section of said act shall be rendered ou or about the first day of March, 1865 and 1866, for each year preceding said date. Approved, June 10, 1864.

An Act to amend "An act to organize forces to serve during the war," approved February 17th, 1864.

The Congress of the Confederate States of America do enact, That the act entitled "An act to organize forces to serve during the war," approved 17th February, 1864, be, and the same is bereby, so amended as to flow all white male residents, between the ages of 17 and 18 and 45 and 50 years, who were prevented from enrolling themselves within the time prescribed by the said act, by the occupation of their localities or conntry by the public enemy, and whose homes are, and have been since the passage of said act, beyond the lines of the Confederate armies, to organize themselves in pursuance of the 6th section of said act, after their homes or localities are brought within the lines of the Confederate armies; and this privilege shall continue for the space of thirty days after the reoccupation is announced by an order issued by the general commanding the department, and published in the military department in which such reoccupation may occur. Approved June 10, 1864.

An Act to amend an act entitled "An act for the relief of tax-payers in certain cases," approved February 13th, 1864.

The Congress of the Confederate States of America do enact. That whenever slaves shall have been assessed, but between the time of the assessment and the time fixed by law for the payment of the tax thereon, such slaves shall be lost to the owner, by the act of the enemy, the said tax may be remitted in the manner pointed out by the second section of the act entitled "An act for the relief of tax-payers in certain cases," approved February 13th, 1864. Approved June 10, 1864.

## An Act to graduate the pay of general officers.

The Congress of the Confederate States of America do enact, That the pay of a General shall be \$500 per month; that of a Lieutenant General \$450 per month, and that of a Major General \$350 per month; that a General commanding an army in the field shall receive in addition to the said sum of five hundred dollars per month, one hundred dollars; and a Lieutenant General, a Major General and a Brigadier General shall whilst serving in the field, each receive fifty dollars per month, in addition to the sum herein allowed. whilst so serving ; and all laws allowing additional compensation for commanding a separate army in the field be and the same are hereby repealed, except as herein provided; and that this act shall be in force for one year and no longer. Approved June 19, 1864

being duly convicted thereof, be dismissed from the service. \* \* \* Approved February 17th 1864.

By command of Lt. General HOLMES. JNO. W. HINSDALE, A. A. General. October 3, 1864. 3t.

#### FOR SALE. A VALUABLE LAW LIBRARY,

Consisting of TEXT BOOKS, and other desirable fourth paragraph of section ten, the words "in the ag- and rare works, all in excellent order. Catalogues may be had at the Store of James McKimmon, Esq., and information with regard to the sale, by applica-MRS. JOHN W. ELLIS. The Books can be seen at any time, if preferred. RALEIGH, Sept. 19. 1864. 4t.

#### GRINDING FOR TOLL.

After this date I will grind Wheat and Corn for toll. JOHN WILKES,

Sep. 19, 1864. 1m. Charlotte Steam Mills.

#### RECEIVER'S NOTICE.

I will sell af Newton on Monday 24th October, 1864, the one-tenth interest of H. K. Keylor, an alien enemy, in 300 acres of land lying on Shoal Creek, in Catawba county, joining Martin Icehower and others.

Terms. Cash on confirmation of the sale by the Confederate Court. Note and security for purchase money. D. SCHENCK, Receiver. September 19, 1864. 5t.

State of N. Carolina-Gaston County. Court of Pleas and Quarter Sessions-Aug. Term, 1864.

Catharine Hagar vs. John Hagar, et al. Petition for dower.

It appearing to the satisfaction of the Court that of assessment. the children of Frederick Hugar, and Sally Frost, defendants in this case, are non-residents of this State, it is ordered that publication be made in the Western Democrat for six successive weeks, notifying said parties to appear at the Court House in Dallas, on the 7th Monday after the 4th in September next, then and there to plead, answer or demur to said petition; otherwise judgment pro confesso will be entered as to them. Witness, W. D. Glenn, Clerk of said Court, at office in Dallas, the 7th Monday after the 4th Monday in June,

## Quartermaster's Office,

1864

GREENSBORO, N. C., Sept. 1, 1864. Proposals will be received at this office for furnishing the Confederate States with 10,000 Horse and Mule | five per cent. Collars, 5,000 Wagon Saddles, 5,000 Wagon Buckets, Wagon Harness and Leather. Also for making trace chains, Horse and Mule shoes, and horse-shoe nails, Samples of saddles and collars will be furnished from this office, and iron supplied to contractors. S. R. CHISMAN, Maj. & Qm.

Sept. 12, 1864. 4t.

#### 3d Finger Longest. ONE HUNDRED DOLLARS REWARD.

Ranaway, on the 29th June, 1864, my house servant. JOHN LEE, 21 years of age, five feet 6 inches high. yellow complexion, slender form, negro features, pleasant countenance, plausible manners, quick spoken, the third finger on each hand being the longest. He was raised in Charlotte, N. C., where his mother and relaions are, and he may be lurking in that vicinity. He had on when he left, a roundabout of puple drill, has also a yellow summer coat; is disposed to dress fine, and in this way may escape notice. The above reing him may be left with S A. Harris.

R. A. SPRINGS, Aug. 1, 1864. tf

#### WOOL CARDING.

I will be ready in a few days to Card Wool. Owing telegraph, express, railroad, manufacturing, dry to the high price paid for cards, 1 prefer carding at dock. or other joint stock company of any descrip- the field,) or officers in the Ordnance Bureau, or Navy old prices and take Wool, Tallow, &c., for pay. I wish tion, whether incorporate or not, twenty-five per Agents, or Provost Marshal, or officer in the conscript the lady of every family to see that the cuckleburs cent on such excess.

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

I. 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. onts, hay. fodder, raw hides, leather, horses, mules. boots, shoos, cotton yarns, wool, woolen, cotton or mixed cloths, hats. wegons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st January 1865, ten per cent., in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24th, 1863. II. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes. debts, credits, or obligations of any kind, and any merchandize, property or effects of any kind, not enumerated in the preceding paragraph, between ward will be paid for his return to me, or lodged in the times named therein, ten per cent., in addition tween the ages of 17 and 18 shall be assigned to those jail so that I can get him. Any information concern- to the tax on such profits as income, under the act duties: Provided, further, that nothing contained in this by John Harty, on College street, in the rear of the aforesaid.

III. On the amount of profits exceeding twenty-Rock Hill P. O., S. C. five per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting,

Sec 4. Be it further enacted. That no person shall having been heretofore discharged from the army,. where no disability now exists; nor shall those who reason thereof : Provided, that no person, heretofore exempted on account of religious opinions and who has paid the tax levied to relieve him from service shall be required to render military service under this

Sec 5. Be it further enacted, That all white male

State in which they reside. and within sixty days, if west of said river, form themhaving 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 oll-

ing 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, 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 troops 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 hos-

pital 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 be performed 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 assigned to those duties as far as practicable, the President shall assign or detail to their performance such bodies of troops or individuals required to be enrolled under the 5th section of this act, as may be needed for the discharge of such duties : Provided, that persons beact shall be so construed as to prevent the President from detailing artizans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned.

Sec 9. That any Quartermaster or Assistant-Quartermaster, Commissary, or Assistant-Commissary (othservice, who shall hereafter employ or retain in his employment any person in any of their said departments or bureaus, or in any of the duties mentioned in the 8th section of this act, in violation of the provis-Drug Store, opposite the Democrat Office. Can be found at his Office next door to Hutchison's I. Property of each head of a family to the value of five hundred dollars; and for each minor child of martial or military court, be cashiered; and it shall be

hereby repealed, and hereafter none shall be exempted

1. All who shall be held unfit for military service,

service.

except the 'ollowing :

on the subjects of taxation hereafter mentioned, and collected from every person, co-partnership, asso-ciation or corporation, liable thereto, taxes as folreason of having been enrolled since the 1st of Feb. 1864.

tation of the same, to the extent of two-thirds thereof in

4. In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other persons as he may be satisfied have furnished substitutes be any longer exempted by ought to be exempted on account of public necessity, and to 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 pursnits of

agriculture than in the military service : Provided, that residents of the Confederate States, between the ages of 17 and 18 and 45 and 50 years, shall enroll them-his own skill. capital and labor exclusively in the producselves at such times and places, and under such regu- tion of grain and provisions to be sold to the government five per ctat to be paid in specie, or Confederate treation shall be assessed on the basis of the market lations, as the President may prescribe, the time al- and families of soldiers at prices not exceeding those fixed sury notes at their value, as compared with specie at value of the same, or similar property in the neigh- lowed not being less than thirty days for those east, at the time for like articles by the commissioners of the State under the impressment act.

of any Railroad company engaged in transportation for by the President, shall be placed in service in the field the government, and such officers and employees thereof bacco so purchased, shall be assessed at the price 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, be indispensable to the efficient operation of said railroad: that the persons mentioned in this section shall con- Provided that the number of persons so exempted by this stitute a reserve for State defence and detail duty, and act on any railroad shall not exceed one person for each shall not be required to perform service out of the mile of said road in actual use for military transportation: aud said exempts shall be reported by name and descrip-

tion, with the names of any who may have left the empensable.

repealing the act approved April 14th, 1863, entitled an visions of this net, or any other law. The property of act to exempt contractors for carrying the mails of the Confederate States, and the drivers of post coaches and backs, from military service: Provided, that all the exemptions | ation, except on the income. granted under this act shall only continue whilst the persous 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 per- | with the assessor, to submit the same to referees, as sons between 45 and 50 years of age, or from the army in the field, in all cases where, in his judgment, justice, equity and necessity require such details, and he may revoke such 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 memption or detail of any contractor for furnishing supplies of any kind to the government by reason of said ontract, unless the head or secretary of the department making such contract shall certify that the personal services of such contractor are indispensable to the execution of said contract: Provided further, 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.]





#### And Blacksmithing.

The subscriber informs the public that he will continue to carry on the business of Repairing Carriages. Buggies, Wagons, &c., at the shop formerly occupied Mansion House.

He is also prepared to do any Blacksmith work that may be required, such as Shoeing florses, repairing,

Charlotte, N. C.,

CHARLES WILSON.



assets in corporations or joint stock companies, or associatious, shall not be assessed or taxed: And provied forther. That all property within the enemy's lives be, and the same is hereby, exempted from all taxation so I mg as it remains in the enemy's lines.

Sec. 3. That paragraph one of section three of an ct entitled "An act to levy additional taxes for the common defence and support of the government," approved 17th February, 1864, be, and the same is, hereby smended and re-enacted, so as to read as follows: Upon the amount of all gold and silver coin, gold dust, such exemption shall cease whenever the farmer, planter gold or silver bullion, moneys held abroad, or bills of exchange, drawn therefor, promissory notes, rights, credits and securities, payable in foreign countries, the time the tax is payable; the relative value of specie and Confederate treasury notes, for the purpose of 5. The president, treasurer, auditor and superintendent | payment under this act, to be fixed by regulations to be prescribed by the Commissioner of Taxes, under the direction of the Secretary of the Treasury.

> Sec. 4. That section sixteen of the "Act to amend an act entitled 'An act to lay taxes for the common defence and carry on the Government of the Confederate States," approved 17th February, 1884, he, and the same is hereby, amended, so as to read as follows:

1. The income, property and money, other than Confederate measury notes, of hospitals, asylums, churches, schools, colleges and other charitable insti-6. That nothing herein contained shall be construed as | tions, shall be exempted from taxation under the procompanies formed under the act entitled "An act to establish a volunteer navy," shall be exempt from tax-

II. That paragraph 6, sec. 7, of the same act, be and the same is hereby amended by adding thereto as follows: "If any person shall fail to make due return, as required by said section, of the income or profits taxed under any law of Congress, or in case of disagreement provided by law, or shall fail or refuse to pay the tax thereon, within such time as shall be prescribed by public notice, by the district collector, under the direction of the Commissioner of Taxes, such person shall be deemed and held to be in default: Provided, such person shall not be deemed and held to be in default, who may fail, or has failed to make payment, or due returns, in consequence of the presence or interference of the enemy, or the absence or neglect of the officers charged with the assessment and collection of Inxes.

Sec. 5. That this act shall not be so construed as to object to tagation corn, bacon and other agricultural products, which were produced in the year 1863, and in the possession of the producer on the 17th of Feb. 1864, and necessary for the support of himself and family during the present year, and from or on which taxes in kind have been deducted and delivered or paid.

Sec 6. That section 4, paragraphs I and 2, of the act pproved 17th February, 1864, catitled "An act to levy additional raxes for the common defence and support of the Government," be so amended as to levy an additional tax of thirty per cent, upon the amount of all profits made by selling the artices mentioned in the said paragraphs, between the 17th day of February, 1864, and the 1st day of July next, which additional tax shall be collected under said act.

Sec. 7. That on all treasury notes of the old issue, of the denomination of five dollars, not exchanged for new issue prior to the 1st day of January, 1865, and which, may remain outstanding on that day, a tax of one hundred per cent, is hereby imposed.

Sec. 8. That section seven of an act entitled "An act o levy additional taxes for the common defence and upport of the Government," approved 17th February, 864, be, and the same is hereby, repealed, and the following fasered in lies thereof:

J. That the first section of the "Act to lay taxes for the common defence and to . carry on the Government of the Confederate States," approved 24th April, 1863, is suspended for the year 1864.

11. In all cases where a tax, is levid on income derived from property, real, personal and mixed of every description, on the amount or value of which an ad

# January 12, 1864

An act to amend an act entitled "An act to reduce the currency and to authorize a new issue of notes and bonds," approved Feb. 17, 1864.

The Congress of the Confederate States of America do enact. That instead of six per cent bonds, authorized to be issued to the States, under the in eifth sec. tion of the said act, the Secretary of the Treasury is authorized and required to issue to any State which may desire the same, one-half of such amount as the said State is entitled to claim, in treasury notes of the new issue, and the other half in said six per cent bonds; or, at the option of the State, in coupon bonds, payable in twenty years, with interest at the rate of four per cent per annum, payable half yearly; the said four per cent bonds not to be taxable either upon principal or interest; and this provision shall extend to any por-

are well picked out, and send one pound or one pint of soft grease for every ten pounds of wool. J. STIREWALT, June 27, 1864 Mill Hill, Cabarrus county

#### GRAIN, LARD, &c.

Rice, Salt, Cotton Yarn and Cloth will be given in part family when he entered the service, to the further payment when desired.

J. T. JOHNSON, Surg. & Med. Pur. Med. Pur 's Office, Charlotte, March 12, 1864.

#### BARLEY AND HOPS.

Wanted. 1,000 bushels Barley, and a large quantity of Hops, for which the highest cash price will be paid M. MUNZLER, Lager Beer Brewery, June 27, 1864 6m-pd Charlotte, N. C.

#### Leather, Leather.

I have a lot of Leather on hand which I wish to trade for HOGS. Any person that has only one or two hogs to spare, I will buy them in exchange for Leather. W. A. COOK. Quartermasters Dep't. Charlotte, Aug. 8, 1864.

See 5. The following exemptions from taxation under this act shall be allowed. to-wit:

the family to the further value of one hundred dol- the duty of any department or district commander, up-On the 25th inst., the Medical Purveyor will be pre- lars; and for each son actually engaged in the army on proof, by the oath of any credible person, that any pared to purchase Corn. Rye, Barley and Lard, for or navy, or who has died or been killed in the mili- such officer has violated this provision, immediately which market prices will be paid; and Sugar, Coffee, tary or naval service, and who was a member of the to relieve such officer from duty; and said commanders

value of five hundred dollars. II. Property of the widow of any officer, soldier. sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children. to the value of one thousand dollars.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service. of such as have been disabled in such service. to the value of one thousand dollars; provided. that the above exemptions shall not apply to any person, whose property, exclusive of household furniture, shall be assessed at a value exceeding one thousand dollars.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy Governments, as the case may be.

Jan. 12, 1864. TAKEN UP

And committed to the Jail of Merklenburg county. on the 29th of February last, a negro woman who says shall take prompt measures to have him tried for such ber name is LUCY and belongs to Nick Davis of Richoffence ; and any commander as aforesaid failing to mond: Said negro is about 25 years old, very black, perform the duties enjoined by this section, shall, upon and rather under medium size. She says that she was being duly convicted thereof, be discharged from the persuaded off from Richmond by a man who gave his name as Robinson. She was arrested on the cars on IN REGARD TO EXEMPTIONS.

the N. C. Railroad near Charlotte, N. C. The owner is hereby notified to come forward, prove property, Sec 10. Be it further enacted. That all laws granting pay charges and take her away, or she will be dealt exemptions from military service be, and the same are with as the law directs. R. M. WHITE, Sheriff.

March 15, 1864 tf

### COPPERAS.

State Legislatures, and such other Confederate and by the ton or otherwise, a fine article of Copperas, who shall fail or refuse, within the said period of thirty State officers as the President, or the Governor of the superior to any English offered in market. Druggiats days to make such return, shaft he Hable to all the respective States, may certify to be necessary for the and Apothecaries supplied with a chemically pure pains and penalties imposed by the laws of the Confed-

valorem tay is laid, the ad valorem tax shall be deducted from the income tax: Provided. That in no case shall less be paid than the ad valorem tax,

III. In the assessment of income derived from manufacturing or mining, there shall be deducted from the gross income or profite, the necessary annual repairs, not exceeding ten per cent, on the amount of the income derived therefrom. And, in addition to the deductions now allowed by law in the assestment of incomes derived from any source, the following shall be made, namely: The Confederate taxes actually paid by the owner on sales made by him, and the commissions actually paid by the consignor or shipper for selling. and in the production or manufacture of pig metal or other iron, the cost of fuel.

Sec. 9. That all citizens of any one of the Confederate States, temporarily residing in another State, shall be liable to be assessed and taxed in the State or district in which he may temporarily reside; and it shall be the duty of all such who have not heretofore made return of their taxable property to the district assessor where they may temporarily reside, within thirty days after the passage of this act, to make such return; and TAYLOR & ASBURY are now prepared to furnish any one liable to be assessed and taxed as aforesaid TAYLOR & ASBURY, Charlotte, N. C. Aprnoved June 14, 1864. [34

under rules to be prescribed by the Secretary of War. 2. The V.ce-President of the Confederate States, the members and officers of Congress and of the several