| THE DYING SOLDIER. | Important Notice to Farmers. | thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the ene- | 3. Every minister of religion authorized to preach according to the rules of his church, and who, at the | Passed at the first Session of the 2d Congress of | Short | Alma | anac | for | 1865 |
|---|---|---|--|--|---|---|--------------|------|---|
| | We now have, and will keep constantly on hand, a large stock of | the essessment on such property may be re- | discharge of his ministerial duties; superintendents | the Confederate States. | 10124 (63) | Su | Mo | 1 | 33 |
| [By. General Robert B. Vance.] | Cotton Cards, Sugar, | duced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be re- | and physicians of asylums for the deaf and dumb and | AN ACT TO AMEND THE TAX LAWS. | Same | nd | nd | d | ride |
| A Confederate prisoner of war, at "Camp | Cotton Yarns, Pepper, Domestics, Spice, | droed in the same ratio by the district collector, on | blind and of the insane; one editor for each newspaper being published at the time of this act, and such em- | The Congress of the Confederate States of America | 1. 1. 1. Y. 1. P. | s. | 100 | da | ada |
| have " Ohio was lying on his bunk in a dying | Coffee, Tobacco, | satisfactory evidence submitted to him by the own- | ployees as said editor may certify on oath to be indis- | do enact That the first second and third sections of | | . 1 | 9 | 9 4 | * |
| ate. His brother soldiers kept vigil at his side. | and all kinds of goods, which we will exchange for all kinds of country produce. | er or assessor. Sec 6. That the taxes on property laid for the | pensable to the publication of such newspaper; the public printer of the Confederate and State Govern- | the ."Act to levy additional taxes for the common de- fence and support of the Government," approved 17th | o any chiner | 8 | 5 1 | 0 11 | 12 13 |
| t length he was quite still, and all thought the | ELIAS & COHEN. | woor 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-enacted, so as to | Trans. The Party of the | 15 | 16 1 | | |
| ruggle over, when he suddenly rallied, opened s eyes and said : "Boys never take the oath- | Nov. 14, 1864 | passage of this act, and be due and collected on the | printer shall certify, on oath to be indispensible to per- form the public printing; one skilled apothecary in | read as follows, to-wit : | 1.1 1 1 1 1 1 1 1 1 | 22 | | 4 25 | * 26 27 |
| e country is safe—the Confederacy will triumph," | Salt, Sugar, Tobacco, | in the antension of ninety days West of the | each apothecary store, who was doing business as such | the whet to lar taxes for the common defence and to | FUDDUADY | . 29 | 30 3 | 1 | |
| and expired at once: | Sunff Boiler Iron, Cotton Yarn, Cottod Goods, and | Mississippi river. The additional taxes on incomes | on the 10th day of October, 1852, and has continued | carry on the Government of the Confederate States," | FEBRUARY | | | 7 9. | 2 3 |
| e wintry wind went howling by with drear and | beautiful and substantial Cassimeres, at wholesale. L. S. WILLIAMS. | or profits for the year 1863, levied by this act. shall | all physicians over the age of thirty years, who now | approved April twenty-fourth, eighteen hundred and sixty-three, there shall be levid from the 17th day of | Testieli Va | 12 | 13 1 | 4 15 | 9 10 16 17 |
| piercing breath, | 6 1 10 1001 16 | on incomes or profits for the year 1864, shall be as- | are, and for the last perch years have been, in the ac- | February, 1864, on the subjects of taxation hereinafter | and the state of a | 19 | 20 2 | | 28 24 |
| on his couch a soldier lay, the victim of grim | to a second s | seased and collected according to the provisions of | tual and regular practice of their profession, but the term physician shall not include dentists; all presi- | mentioned, and collected from every person, copart- nership, association or corporation, liable therefor, | in provide the | | 27 2 | 8 | |
| death; or o'er him then the icy hand was closing hard | WOOL CARDING. | the tax and assessment acts of 1863. Sec 7. So much of the tax act of the 24th day of | dents and teachers of colleges, theological seminaries, | taxes af follows, to-wit: | MARCH | •• • | | - 1 | 2 3 |
| and first | 1 will be ready in a few days to Card Wool. Owing | Anril 1863, as levies a tax on incomes derived from | maged as such for two years next before the passage of | I. Upon the value of all property, real, personal | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 19 | 6 13 1 | 1 8 | 9 10 |
| | to the high price paid for cards, I prefer carding at old prices and take Wool, Tallow, &c., for pay. I wish | property or effects on the amount or value of which | this act: Provided that the benefit of this exemption | and mixed, of every kind and description, not herein- after exempted or taxed at a different rate, 5 per cent: | 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | | 13 1 20 2 | | |
| solemn bisst. | the lady of every family to see that the cuckleburs | a tax is levied by this act, and also the hist section | shall extend to those teachers only whose schools are composed of twenty students or more. All superin- | Provided, that from the tax on the value of property | · · · · · · · | and the second se | 27 2 | | 30 31 |
| one was there of all he'd known, in better times | are well picked out, and send one pound or one pint of soft grease for every ten pounds of wool. | estimated rent, hire or interest on property or cred- | tendents of public hospitals, established by law before | employed in agriculture shall be deducted the value of the tax in kind derived therefrom during the same | APRIL | · · · · · | | | |
| than these, | J. STIREWALT, | its herein taxed ad valorem, shall be assessed or | the passage of this act, and such physicians and nurses | year, as assessed under the law imposing it, and de- | | 2 | 3 | 4 5 | 6 7 |
| smooth his brow, to kiss his check, and give his | June 27, 1864 Mill Hill, Cabarrus county | taxed as incomes under the tax act of 1863. | therein as such superintendents shall certify, on oath, to be indispensible to the proper and efficient manage- | livered to the Government, whether delivered during | | 9 | 10 1 | 1 12 | 18 14 |
| bosom ease; | DADLEY AND BADS | of the Confederate States heretofore issued, shall | ment thereof. | the year or afterwards, including the bacon, delivera- ble after, and not prior to, the assessment of the tax | | 28 | 24 2 | 5 26 | $ \begin{array}{cccc} 20 & 21 \\ 27 & 28 \end{array} $ |
| far from them the stricken one was failing slow and sure. | BARLEY AND HOPS. Wanted. 1,000 bushels Barley, and a large quantity | in no case exceed the intesest on the same, and | 4. There shall be exempt one person as owner or | on property employed in agriculture as aforesaid: and | | 30 | | 0 -0 | |
| r precions nets, nor tender friends were there to | of Hops, for which the highest cash price will be paid. | such bonds, when held by or for minors or lunatics, shall be exempt from the tax in all cases where the | there are now, and were on the 1st day of January last. | the collection of the tax on such property shall be sus- pended after assessment, under the order of the Sec- | MAY | | 1 - | 2 3 | 4 5 |
| weep or cure. | M. MUNZLER, | shall be exempt from the tax in an cases where the interest on the same shall not exceed one thousand | ffteen able-bodied field hands, between the ages of | retary of the Treasury, until the value of the tithe to | and second se | 7 | 8 | 9 10 | 11 12 |
| s home was in the bonny South, the land of sun | June 27, 1864 6m-pd Charlotte, N. C. | dollars. | sixteen and fifty, upon the following conditions: 1. This exemption shall only be granted in cases in | be deducted can be ascertained, and when so ascer- | | 14 | 15 1 | 6 17 | 18 19 |
| and flowers. | vances, root om på | [Adopted in February, 1864] | which there is no white male adult on the farm or planta- | tained, it shall be the duty of the post quartermaster to certify, and of the district collector to deduct, the | | 21 28 | 22 2 29 3 | | 25 26 |
| d far away the household band did keep the | Boxes for Soldiers. | THE NEW MILITARY LAW. | tion not liable to military service, nor unless the person | value of such tithe, and any balance found due may | JUNE | | 20 0 | | 1 9 |
| weary hours: | All boxes for soldiers or prisoners of war from North | | either the owner and manager or overseer of said planta- | be paid in bonds and certificates therefor, authorized by the "Act to reduce the currency and to authorize | o on a | 4 | 5 | 6 7 | 8 9 |
| | Carolina, delivered to the following named persons will be promptly forwarded free of charge : | SEC. 1. That from and after the passage of this act | tion; but in no case shall more than one person be ex- | a new issue of notes and bonds," in like manner as | in the second | 11 | 12 1 | 3 14 | 15 16 |
| distant home, he prayer that God would bring him thence, but | Dr D F Summey, Asheville. | all white men, residents of the Confederate States, be- | 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. | series and a | | 19 2 | | |
| still he did not come. | Dr W A Collett, Morganton. | tween the ages of 17 and 50, shall be in the military | Confederate States of America, in such form and with such security, and in such penalty, as the Secretary of War | II. On the value of gold and silver ware and plate | IUIV | | 26 2 | 7 28 | 29 30 |
| a se a se | Dr J W Allison, Statesville. Sprague Brothers, Salisbury. | service of the Confederate States for the war. See 2. That all the persons aforesaid, between the | may prescribe, conditioned that he will deliver to the Gov- | jewels, jewelry and watches, ten per cent. | JULY | | 9 | 4 6 | 6 7 |
| nd e'en his babes would query oft, of their fond | Dr J L Neagle, Greensbore. | ages of 18 and 45, now in service, shall be retained | ernment at some Kailroad depot, or such other place or | 111. The value of property taxed under this section shall be assessed on the basis of the market value of | i ngé né Pin | 5 | 10 1 | 1 12 | .13 14 |
| mother true, Yhy don't papa come home again to meet with | Mr A Hagan, Charlotte. Nr Edward Hege, Salem. | during the present war with the United States, in the same regiments, battalions and companies to which | places as may be designated by the Secretary of War. within 12 months next ensuing. 100 pounds of bacon, or, | the same, or similar property in the neighborhood | | 16 | 17 1 | 8 19 | .20 21 |
| us and you;" | Capt J N McDowell, Raleigh. | 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 | | | 24 2 | 5 26 | 27 28 |
| nd broken hearts and tears were there to mark the | Joseph A Worth, Fayetteville. E. Murray & Co., Wilmington. | organization and officers, unless regularly transferred or discharged, in accordance with the laws and regu- | and 100 pounds of nett beef (said beef to be delivered on foot), for each able-bodied slave on said farm or plantation, | purchased since the first day of January. 1862, in | TOTOM | 30 | 31 | | |
| absent one, | Mr F I Bond Tarboro | lations for the government of the army : Provided, that | within the above said ages, whether said slaves are used in | which case the said land, slaves, cotton and tobacco | AUGUST - | | 7 | | 3 4 10 11 |
| ho lingers in his foeman's grasp, life's conflict nearly done. | Mr. J. A. J. Askew, Colerain. | companies from one State, organized against their | the field or not, which said bacon or pork and beef shall be paid for by the government at the prices fixed by the | so purchased shall be assessed at the price actually paid for the same by the owner: Provided, That land | | 13 | 14 1 | 5 16 | |
| nearly done. | Mr. F. L. Roberts, Murfreesboro. The Boxes should be well hooped, properly marked, | consent, expressed at the time, with regiments or bat- talions from another State, shall have the privilege of | Commissioners of the State under the impressment act; | purchased by refugees and held and occupied by them | | 20 | | | 24 25 |
| at not with anguish on his sight this touching | and delivered in time for my Special Messenger who | being transferred to organizations of troops, in the | Provided, that when the person thus exempted shall pro duce satisfactory evidence that it has been impossible for | for their own use and residence, shall be assessed ac- cording to its market value in the year 1860. | | 27 | 28 2 | | |
| vision fell, is God he knew, was kind and just, "lle doeth | leaves Raleigh on the first day of every month. | same arm of the service, from the States in which said companies were raised; and the soldiers from one | him, by the exercise of proper diligence, to furnish the | Sec. 2. That section second of an act entitled "An | SEPTEMBEI | 2 | | | . e 1 |
| all things well;" | EDWARD WARREN, Nov. 1, 1864 Surgeon General of N C. | State, in companies from another State, shall be allow- | amount of meat thus contracted for, and leave an adequate supply for the subsistence of those living on the said farm | act to levy additional taxes for the common defence | | 3 | 4 | 5 6 | 7 8 |
| om Him they come, to him they gave; then, with | | ed, if they desire it, a transfer to organizations from | or plantation, the Secretary of War shall direct a commu- | and support of the government," approved 17th Feb- ruary, 1864, be, and the same is hereby, repealed; and | ·*** | 10 | 11 1 18 1 | | $ \begin{array}{ccc} 14 & 15 \\ 21 & 22 \end{array} $ |
| a chastened will, | THE NEW, TAX BILL. | their own States, in the same arm of the service. Sec 3. Be it further enacted, That at the expiration | tation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person | it is hereby declared, that all the property and assets | | 24 | 25 2 | | 28 29 |
| e sank upon his lowly bed, 'till life itself seemed | An Act to lay additional taxes for the common de- | of six months from the first day of April next, a bounty | as aforesaid at equivalent rates | of corporations, associations and joint stock compa- | OCTOBER | - 1 | 2 | 3 4 | 5 6 |
| still. | fence and support of the Government. | of one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby | 3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand, | nies, of every description, whether incorporated or not, shall be assessed and taxed in the same manner, and | | 8 | 9 1 | 0 11 | 12 13 |
| e watched him as he calmly lay, and thought the | of America do areat That in addition to the taxes | authorized to issue, shall be paid to every non-com- | and which he may raise from year to year while his ex- | to the same extent, as the property and assets of indi- | | | 16 1 | | 19 20 |
| structula clos | 1 to | i missioned officer, musician and private who shall then | emption continues, to the government or to the families of soldiers at prices fixed by the commissioners of the State | | | | 23 2 | | 26 27 |
| | finge and to carry on the Government of the Con- | the period of such payment, then to the person or per- | under the impressment act: Provided, that any person ex- | ciations and joint stock companies: Provided, That | NOVEMBER | 29 | 30 3 | | |
| no more; or in the battle's fierce array would he for country | lederate States, approved with of April, 1000 | sons who would be entitled by law to receive the ar- | empted as aforesaid, shall be entitled to a credit of 25 per cent on any amount of meat which he may deliver within | no bank or banking company shall be liable to pay a | NOVEMBER | - 5 | 6 | 7 8 | -9 10 |
| stand. | on the subjects of taxation hereafter mentioned, and | bounty herein provided who shall at any time during | three months from the passage of this act: Provided fur- | ject to the checks of others: Provided further. That | | 12 | 13 1 | 4 15 | |
| is pure, heroic soul had fled into the dreamless | collected from every person, co-partnership, asso- | | | the stock, shares or interests, representing property or | | 19 | | 1 22 | 23 24 |
| land. | lows, to wit: | April, be absent from his command without leave. | reason of having been enrolled since the 1st of Fub. 1864. | assets in corporations or joint stock companies, or as- | AND ADDRESS OF | 26 | 27 28 | 8 29 | 30 |

But, strange to tell, he moved again, and op'd his dying eyo,

While on his face a smile was seen, of purpose noble high;

"All's right," he said, "reject the oath; my native South will win!"

And then his-soldier spirit pass'd away from earth and sin.

brave words were said.

And many a stern undaunted eye, the tear of sorrow shed;

And vows were spoke from mouth to mouth by ev'ry Southland son.

is done."

Fort Delaware, Aug. 30th, 1864.

DERR'S FURNACE.

SIX MILES EAST OF LINCOLNTON, N. C. My Furnace is now in full operation, and I am pre-

Oats, &c. Castings of all kinds will be furnished for | cent. provisions or money.

Molasses Mills, Boilers, &c., cast to order on moderate terms. i want to hire for the ensuing year forty or filty

negro men-two or three of them must be mechanics. Address me at Lincolnton, N. C. J. W. DERR.

Spring Hill Forge, Dec. 19, 1864 2 m

WANTED.

I wish to purchase 20,000 pounds PORK for the N Macaulay, or to me at the Depot. J. S. SCOTT.

Charlotte, Dec. 26, 1864 1m

NOTICE.

one caught violating this notice will certainly be prosecured. We can no longer bear the depredations that five per cent. have been committed on our premises. PARKS & WALLIS. Oct 24, 1864.

OBARLOTTE BOTEL.

BY J. B. KERR, Proprietor. This old established and wellknown Hotel is still kept open for the ac-Zig supplied with the best the market and times afford. Sept 26, 1862 if J. B. KERR.

A FEW IMPORTANT FACTS IN REGARD TO

The "Southern Hepatic Pills." 1. They are prepared from the best quality of Medicines by the discoverer, now an aged Minister of the Gospel, and are safe.

2. They have been known for years and tested by thousands. 3. Five hundred persons are known to have been

cured by them. 4. They are not recommended by the proprietor for | aforesaid.

everything, but only for diseases which arise from disordered livers. 5. Directions and certificates accompany each box

and these certificates are from well known and most respectable individuals. 6. Correspondents recommend them as good for Liv-

er Disease, Chills and Fevers, Pneumonia, Jaundice, Dyspepsia, Billious Fevers, Billious Rheumatism, Worms, Plarisy, Bronchitis, &c.

7. Several gentleman state that the use of these nills has been to them an annual saving of from \$100 to \$200; they are the best plantation medicine ever offered to the public.

lows, to wit: I. Upon the value of property, real, personal and

mixed, 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 deduct-

ed 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 be allowed beyond five per cent.

A strange, wild thrill ran through us all as these 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 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, "May God to us do so and more if e'er this thing in which case the said land, slaves, cotton and to-

bacco so purchased, shall be assessed at the price actually 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 pared to exchange Iron of all kinds for Bacon, Corn, every kind, whether incorporated or not, five per

> The value of property taxed under this section 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 of assessment.

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

C. Railroad Company, for which the market price will upon the amount of all bills of exchange, drawn be paid. Apply to W. M. Matthews, Stenhouse & therefor on for gn 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

Agent N.C.R.R. where the tax is paid. II. Upon the amount of all solvent credits, and

of all bank bills, and all other papers issued as cur-We positively forbid all persons-white and black, rency, exclusive of non-interest bearing Confederate poor and rich-from fishing in our Mill Pond. Any treasury notes, and not employed in a registered business the income derived from which is taxed.

> 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. oats, hay. fodder, raw hides, leather, horses, mules, boots, shoos, cotton yarns, wool, woolen, cotton or mixed cloths, hats. wagons, commodation of travelers. The table is 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. 11. 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 the times named therein. ten per cent., in addition to the tax on such profits as income, under the act

III. On the amount of profits exceeding twentyfive per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph. express, railroad, manufacturing, dry dock. or other joint stock company of any description, whether incorporate or not, twenty-five per cent on such excess.

under this act shall be allowed. to-wit :

Sec 4. Be it further enacted, That no person shall be relieved from the operation of this act by reason of 4. In addition to the foregoing exemptions, the Secrehaving 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 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 residents of the Confederate States, between the ages of 17 and 18 and 45 and 50 years, shall enroll themselves 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, State under the impressment act. 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, 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

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 ployment of said company, or who may ccase to be indisafter the passage thereof, east of the Mississippi river, pansable.

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 ollng 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, 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 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 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 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 assignd 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 between the ages of 17 and 18 shall be assigned to those duties: Provided, further, that nothing contained in this act shall be so construed as to prevent the President from detailing artizans, mechanics, or persons of scien. tific skill, to perform indispensable duties in the departments or bureaus hereiu mentioned.

Sec 9. That any Quartermaster or Assistant-Quartermaster, Commissary, or Assistant-Commissary (other than those serving with brigades or regiments in their widows and orphans. It will be my carnest purthe field,) or officers in the Ordnance Bureau, or Navy pose to bring to bear whatever humble ability I may Agents, or Provost Marshal, or officer in the conscript service, who shall bereafter employ or retain in his See 5. The following exemptions from taxation employment any person in any of their said depart- cient Landmarks of the Craft in all their pristine ments or bureaus, or in any of the duties mentioned in strength and symmetrical beauty.

the 8th section of this act, in violation of the provis-I. Property of each head of a family to the value ions hereof, shall, on conviction thereof by a court- sponsible an office, I shall engage upon the KEY-STONE

reason of having been enrolled since the 1st of Feb. 1864. 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 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 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. 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

5. The president, treasurer, auditor and superintendent of any Bailroad company engaged in transportation for the government, and such officers and employees thereof shall not be required to perform service out of the 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 em-

> 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 auhorized to grant details, under general rules and regulations to be issued from the War Department, either of persons 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 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 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.]

Jan. 12, 1864.

DR. J. M. MILLER, Charlotte, N. C.,

Can be found at his Office next door to Hutchison's Drug Store, opposite the Democrat Office.

THE KEY-STONE. A MASONIC MONTHLY MAGAZINE.

On the first of January, 1865, I shall commence the publication of a Monthly Magazine under the above title, to be devoted to the interest of the Ancient and Honorable Fraternity of Free and Accepted Masons. I believe that every good Mason will agree with me in the opinion that such a publication will be beachcial in enlightening our less informed brethren, and in dispensing many a calm, kind word of cheerfulness to the hearts and homes of thousands of worthy brothers, possess to make it a reliable custodian of sound Masonic Law and Tenets, ever adhering closely to the Au-

Trembling, lest I err, in clothing myself for so re-

assets in corporations or joint stock con sociations, shall not be assessed or taxed: And provided further, That all property within the enemy's lines be, and the same is hereby, exempted from all taxation so long as it remains in the enemy's lines. Sec. 3. That paragraph one of section three of an act 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, herew amended and re-enacted, so as to read as follows: Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, moneys held abroad, or bills of exchange, drawn therefor, promissory notes, rights, credits and securities, payable in foreign countries, five per cent to be paid in specie, or Confederate treasury notes at their value, as compared with specie at the time the tax is payable; the relative value of specie and Confederate treasury notes, for the purpose of payment under this act, to be fixed by regulations to From Char. & S.C. Railroad 7 00 A. M. and 6 P.M. 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, 1864, be, and the same is hereby, amended, so as to read as follows:

I. The income, property and money, other than Confederate treasury notes, of hospitals, asylums, churches, schools, colleges and other charitable insti-

tions, shall be exempted from taxation under the provisions of this act, or any other law. The property of companies formed under the act entitled "An act to establish a volunteer navy," shall be exempt from taxation, except on the income.

11. 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 re-

quired by said section, of the income or profits taxed under any law of Congress, or in case of disagreement with the assessor, to submit the same to referees, as provided by law, or shall fail or refuse to pay the tax thereon, within such time as shall be prescribed by sublic 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 taxes.'

Sec. 5. That this act shall not be so construed as to subject to taxation corn, bacon and other agricultural only excepted. products, which were produced in the year 1863, and n 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 1 and 2, of the act approved 17th February, 1864, entitled "An act to levy

additional taxes 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

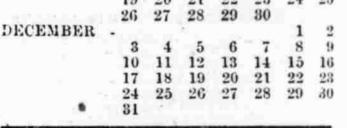
tax shall be codected under said act. 9 25 Sec. 7. That on all treasury notes of the old issue, 10 00 of the denomination of five dollars, not exchanged for | 10 45 new issue prior to the 1st day of January, 1865, and which may remain outstanding on that day, a tax of ARRIVE:

one hundred per cent. is hereby imposed. Sec. 8. That section seven of an act 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, repealed, and the following inserted in lies thereof:

I. 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.

II. 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 valorem tax 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 ralorem tax.

III. In the assessment of income derived from man-Lincolpton, May 25, 1863. gross income or profits, the necessary annual repairs,



ARRIVAL and **DEPARTURE** Of Messengers OF THE SOUTHERN EXPRESS COMPANY

At Charlotte Office, Daily.

ARRIVES.

7 00 " and 5 00

" N. C. Railroad 7 00 " ar " Wil., C. & R. Railroad 2 45 P. M.

DEPARTS.

For N. C. Railroad 7 00 A. M. and 6 20 P.M Char. & S C. Railroad 8 00 " and 5 00 Wil., C. & R. Railroad 7 30 "

It is desired that all Parcels, Packages or Freight to be forwarded by either of the above Trains, be sent to this Office Oxe Hous previous to its departure. T. D. GILLESPIE, Agent.

Charlotte, Sept. 7, 1863. If

WHEAT!

The subscriber is prepared to purchase the new rop of Wheat at the highest market price. Farmers will find it to their advantage to call at the CHAR-LOTTE STEAM MILLS before selling. JNO. WILKES. Jan'y 1, 1864 tf

EXPRESS NOTICE.

OFFICE SOUTHERN EXPRESS COMPANY,) Charlotte, Sept. 24, 1863.

In order to avoid misunderstanding and to make our charges conform to the liability assumed, this Company hereby gives notice that from and afterOctober 1st, 1863, shippers will be required to place their valuation upon eachpackage before it will be received. Such valuation will be inserted in the Company's ecceipt, and establish the liability of the Company for the amount. The act of God and the public enemy T. D. GILLESPIE, Sept 28, 1863 Agent

Wilmington, Charlotte & Rutherford * RAILROAD.

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:

Charlotte,

Brevard,

Sharon,

Tuckaseege.

Lincoluton

Cherryville.

GOING EAST:

Cherryville,

Lincolnton,

Tuckascege,

Sharon.

Brevard,

Charlotte.

Fare, six cents per wile. Soldiers going to and re-

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

quired to make the proper change, as the Ticket Agent

A Freight Train leaves Cherryville for Charlotte at

For Passenger Trains transporting Freights, 50 per

o'clock, A M, on Mondays, and returns same day.

cent to the tariff rates of freight will be added

cannot furnish change for every one,

ARRIVE:

8 15 A. M.

12 15 P. M

12 50

1 20

1 53

4 00

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44

44

8 55

LEAVE:

7 30 A. M.

LEAVE:

11 30 A. M.

12 25 P. M

4.4

*44

- 55

8 20

9 00

9 30

10 05

12 55

1 25

2 00

V. A. MCBEE,

Master of Transportation.

| 6. Some physicians of the highest standing prescribe | the bre derived a solution to cach minor child of | ions hereof, shall, on conviction thereof by a court- martial or military court, be cashiered; and it shall be | habillad aditorial talent as shall been the lights | infacturing of mining, chere shall be deducted nonethe | Lincolpton, May 25, 1863. |
|--|--|--|---|---|--|
| Price \$5 a box. For \$50 a dozen boxes will be sent to any address. \$450 per gross. A very liberal dis- count to Druggists and country dealers. Cash (new ourrency) to accompany orders. GEORGE W. DEEMS. Goldsboro', N. C. For sale in Charlotte by Dr. Scarr and by Dr. Hutch- ison; in Lincolnton by S. P. Sherrill; in Shelby by R. Fronebarger; in Concord by T. Reid; and by Druggists generally. | lars; and for each son actually engaged in the army or navy. or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further 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 fainor 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, to the value of one thousand dollars. | the duty of any department or district commander, up- on proof, by the oath of any credible person, that any such officer has violated this provision, immediately to relieve such officer from duty; and said commanders shall take prompt measures to have him tried for such offence : and any commander as aforesaid failing to perform the duties enjoined by this section, shall, upon being duly convicted thereof, be discharged from the service. IN REGARD TO EXEMPTIONS. See 10. Be it further enacted. That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted except the following : 1. All who shall be held unfit for military service | well trimmed and orightly burning, with the sincere hope that as our work goes forth each month, from the quarries of our labour it may pass an improved inspec- tion and be acceptable to the head and to the heart of every good Master at whose home or hands it may be received. TERMS: One copy six months, \$6,00 Ten copies six months, \$55,00 Single copies, 1,50 Masons, Lodges, Chapters, Councils and "Encamp- ments will please send in their subscriptions at once. Address WM. B. SMITH, Proprietor, November 21, 1864. Raleigh, N. C. | not exceeding ten per cent. on the amount of the in- come derived therefrom. And, in addition to the de- ductions now allowed by law in the assessment of in- comes 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 Confede- rate States, temporatily teriding in another State, shall be liable to be assessed and taxed in the State or dis- trict 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 | Trailoring. JOHN VOGEL, Practical Tailor, respectfully informs the citizens of Charbotte and surrounding country, that he is prepared to manufacture gentlemen's clothing in the latest style and at short hotice. His best exertions will be given to reuder satisfaction to those who patronize him. Shop opposite Kerr'sHotel, next door to Brown & Stitt's store. Jan. 1, 1865. CRAIN, LARD, Act |
| September 26, 1864. CARD NOTICE. There is now another lot of Cotton and Wool Cards (roady for use) for distribution to Soldiers' Families, at \$10 per pair. Agents will please call for them. H. A. DOWD, A. Q. M., N. C. January 9, 1865. 6t | IV. That where property has been injured on de | 2. The Vice-President of the Confederate States, the members and officers of Congress and of the several State Legislatures, and such other Confederate and State officers as the President, or the Governor of the respective States, may certify to be necessary for the | COPPERAS. TAYLOR & ASBURY are now prepared to furnish by the ton or otherwise, a fine article of Copperas, superior to any English offered in market. Druggists and Apothecaries supplied with a chemically pure article. Address. TAYLOR & ASBURY. | where they may temporarily reside, within thirty days after the passage of this act, to make such return; and any one lint le to be assessed and taxed as aforesaid who shall fail or refuse, within the said period of thirty days to make such return, shall be liable to all the pains and penalties imposed by the laws of the Confed- erate States in such case. Approvep June 14, 1864. | pared to purchase Corn, Ryc, Barley and Lard, for which market prices will be paid; and Sugar, Coffee, Rice, Salt, Cotton Yarn and Cloth will be given in part |