From the Raleigh Casket. LOCK UP AND PERSEVERE. Should sorrows gate be opened wide,

And on us pour a flood; Should hopes we cherish, withered lie, Ere they begin to bud; Should clouds upon our pathway loom, And all seem dark and drear, Our motto in that hour should be Look up and persevere.

When dark Misfortune on us throws The shadow of its wing; When hopes all valued to our soul, Like faded Roses cling; Then should we rise with energy, While Faith our bark should steer, And gazing on the future sky, Look up and persevere.

Why waste in useless vain regrets, Our swiftly passing years? Why build across the "Stream of Life" A rainbow Bridge of Tears? Why calmly sit in mute despair And cause hope to depart,

Thus making stronger still the link That binds it to our Heart. Useless, indeed, repinings are,

They but increase our pain; The poblest plan is when we fail, To rise and "try again." No matter how the storm may rage, Let Hope a fabric rear; And as we gaze our cry should be,

Look up and persevere. JENNIE OF GRANVILLE.

#### OAK GROVE ACADEMY, MECKLENBURG COUNTY, N. C.

e undersigned, a Graduate of the South Carolina ge, hereby respectfully informs the public that he epened an Academy, for the reception of pupils, miles below Charlotte, convenient to the C. & S. C. lroad, in a pleasant and bealthy locality. Having regularly engaged in teaching for the last ten or ive years, he hopes to be able to give satisfaction those who may favor him with their patronage. Tuition, per Session of Twenty Weeks:

Elementary Branches, Migher English Branches. Classics, Wor further information in reference to Board, &c.,

J. T. CAUTHEN.

### Salt, Sugar, Tobacco, aff. Boiler-Iron, Cotton Yarn, Cotton Goods, and

atiful and substantial Cassimeres, at wholesale.

A FEW IMPORTANT FACTS IN PEGARD TO he "Southern Hepatic Pills." 1. They are prepared from the best quality of Medines by the discoverer, now an aged Minister of the

3. Five hundred persons are knewn to have been

erything, but only for diseases which arise from dis-5. Directions and certificates accompany each box these certificates are from well known and most

Disease, Chills and Fevers, Pneumonia, Jaundice,

espensia, Billious Fevers, Billious Rheumatism, orms, Plurisy, Bronchitis, &c.

8. Some physicians of the highest standing prescribe | cent on such excess. em to their patients, and hundreds of boxes have en sold to regular practitioners. 9. During the last quarter 2,880 boxes have been sold

two Druggists, one in South Carolina, and one in orth Carolina, and some time ago over 3.700 boxes ere ordered by Druggists in one town in Virginia. Price \$5 a box. For \$50 a dozen boxes will be sent any address. \$450 per gross. A very liberal disbunt to Druggists and country dealers. Cash (new urrency) to accompany orders.

For sale in Charlotte by Dr. Scarr and by Dr. Hutchon, in Lincolnton by S. P. Sherrill; in Shelby by R. concharger; in Concord by T. Reid; and by Druggists

September 26, 1864. ARRIVAL and DEPARTURE Of Messengers

At Charlotte Office, Daily.

# ARRIVES.

rom Char. & S C. Railroad 7 00 A. M. and 6 P.M 7 00 " and 5 00 " " Wil., C. & R. Railroad 2 45 P. M. DEPARTS.

or N. C. Railroad 7 00 A. M. and 6 20 P.M. 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 his Office ONE Hour previous to its departure. T. D. GILLESPIE, Agent. Charlotte, Sept. 7, 1863.

### EXPRESS NOTICE. OFFICE SOUTHERN EXPRESS COMPANY, )

in order to avoid misunderstanding and to make or charges conform to the liability assumed, this Company hereby gives notice that from and after Octoper 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 receipt, and establish the liability of the Company for T. D. GILLESPIE. Sept 28, 1863 Agent.

## Wilmington, Charlotte & Rutherford RAILROAD.

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

|            | GOING WEST:  |             |
|------------|--|-------------|
| ARBIVE     |  | LEAVE:      |
|            | Charlotte,   | 7 30 A. M.  |
| 3 15 A. N. | Tuckaseego,  | 8 20        |
| 8 55 "     | Brevard,   | 9 00 11     |
| 9 25 4     | Sharon,  | 9 30 "      |
| 10 00 "    | Lincolnton,  | 10 05       |
| 10 43 "    | Cherryville.   |             |
|            | GOING BAST:  |             |
| ARRIVE:    | STATE OF THE STATE | LEAVE:      |
|            | Cherryville,   | 11 30 A. M. |

Lincolnton Sharon, 12 55 Brevard, 1 25 Tuckasecge, 2 00

4 00 Charlotte. cannot furnish change for every one.

A Freight Train leaves Cherryville for Charlotte at nership, association or corporation, hable therefor, after exempted, or faxed at a different rate, eight o'clock, A M, on Mendays, and returns same day. For Passenger Trains transporting Freights, 50 per cent to the tariff rates of freight will be added. V. A. McBEE.

Muster of Transportation. Lincolnton, May 25, 1863.

## THE TAX LAWS.

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

Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes federate States," approved 24ta of April, 1863, there shall be levied, from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, co-partnership, association or corporation, liable thereto, taxes as fol-

1. 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 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 be allowed beyond five per cent.

plate, jewels, jewelry and watches, ten per cent. III. The value of property taxed under this secvalue of the same, or similar property in the neighborhood where assessed in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price 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 every kind, whether incorporated or not, five per

The value of property taxed under this section 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 upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

business the income derived from which is taxed,

Sec 4. Upon profits made in trade and business,

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, bay, fodder, raw bides, leather, horses, mules. boots, shoos, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, 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 2. They have been known for years and tested by 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, 4. They are not recommended by the proprietor for 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, insu-7. Several gentleman state that the use of these rance, canal, navigation, importing and exporting, such person shall not be deemed and held to be in de-Is has been to them an annual saving of from \$100 | telegraph, express, railroad, manufacturing, dry fault, who may fail, or has failed to make payment, or 1861, are hereby re-enacted; household furniture, of this act to enroll themselves, may within thirty days 3200; they are the best plantation medicine ever of- dock, or other joint stock company of any description, whether incorporate or not, twenty-five per

Sec 5. The following exemptions from taxation I. Property of each head of a family to the value

of five hundred dellars; and for each minor child of the family to the further value of one hundred dollars; and for each son actually engaged in the army or navy, or who has died or been killed in the mile tary or naval service, and who was a member of the family when he entered the service, to the further value of five bundred 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, F THE SOUTHERN EXPRESS COMPANY 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 destroved by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or of the means of cultivating the same, by reason of the presence or the proximity of the enemy. the assessment on such property may be reduced, in proportion to the damage sustained by

Sec 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the first of June next, or as soon after as practicable allowing an extension of ninety days West of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall essed and collected according to the provisions 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 the amount. The act of God and the public enemy property or effects on the amount or value of which be liable to be assessed and taxed in the State or disestimated rent. hire or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under the tax act of 1863.

Sec 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall in no case exceed the intesest on the same, and such bonds, when held by or for minors or lunatics. | erate States in such case. shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand

[Adopted in February, 1864]

AN ACT TO AMEND THE TAX LAWS. The Congress of the Confederate States of America fence and support of the Government," approved 17th

the "Act to lay taxes for the common defence and to on the subjects of taxation hereinafter mentioned, 17th February, 1864, entitled "an act to levy addicarry on the Government of the Confederate States," and collected from every person, copartnership, as- tional taxes for the common defence and support of Fare, six cents per mile. Soldiers going to and re- approved April twenty-fourth, eighteen bandred and sociation or corporation liable therefor, taxes as the Government," as amended by the act of 14th turning from the army, half fare. Passengers are re- sixty-three, there shall be levid from the 17th day of follows, to wit: quired to make the proper change, as the Ticket Agent | February, 1864, on the subjects of taxation hereinafter mentioned, and collected from every person, copart-

> I. Upon the value of all property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, 5 per cent: Provided, that from the tax on the value of prope

year, as assessed under the law imposing it, and delivered 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 suslevied by the "act to lay taxes for the common de- pended after assessment, under the order of the Secfence and to carry on the Government of the Con- retary of the Treasury until the value of the tithe to other taxes payable during the year: Provided, That no credit shall be allowed beyond five per cent. II. 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 where assessed, in the year 1860, except in cases where lands, slaves, cotton and tobacco have been II. On the value of gold and silver wares and purchased since the first day of January. 1862, in so purchased shall be assessed at the price actually | ten per cent. tion shall be assessed on the basis of the market | paid for the same by the owner: Provided, That land purchased by refugees and held and occupied by them for their own use and residence, shall be assessed according to its market value in the year 1860.

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 February, 1864, be, and the same is hereby, repealed; and it is hereby declared, that all the property and assets of corporations, associations and joint stock companies, of every description, whether incorporated or not. shall be assessed and taxed in the same manner, and to the same extent, as the property and assets of individuals; the tax on such property and assets to be assessed against, and paid by, such corporations, associations and joint stock companies: Provided, That no bank or banking company shall be liable to pay a shall be assessed upon the basis of the market value | tax upon deposites of money to the credit of, and subof such property in the neighborhood where assessed, | ject to the checks of, others: Provided further, That | thereon shall be exempt from taxation. the stock, shares or interests, representing property or assets in corporations or joint stock companies, or associations, 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, hereov 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 II. Upon the amount of all solvent credits. and exchange, drawn therefor, promissory notes, rights, of all bank bills, and all other papers issued as cur- credits and securities, payable in foreign countries, cie and Confederate treasury notes, for the purpose of the direction of the Secretary of the Treasury.

Sec. 4. That section sixteen of the "Act to amend fence 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 institions, shall be exempted from baxation 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 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 renired by said section, of the income or profits taxed inder 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 shall be deemed and held to be in default: Provided, levy selditional taxes for the common defence and

Sec. 5. That this act shall not be so construed as to abject to taxation corn, bacon and other agricultural roducts, which were produced in the year 1863, and the possession of the producer on the 17th of Feb 1864, and necessary for the support of himself and amily 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 aci approved 17th February, 1864, entitled "An act to levy taxation. 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 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 in regard to the assessment and collection of taxes 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 ac 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

lowing inserted in lieu 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.

II. In all cases where a tax is levid on income derived from property, real, personal and mixed of every the owner, or the tax assessed thereon may be re- description, on the amount or value of which an ad is hereby enacted that the certificates of indebtedduced in the same ratio by the district collector, on valorem tax is laid, the ad valorem tax shall be deduct- ness, authorized by the said act of February 17th, satisfactory evidence submitted to him by the own- ed from the income tax: Provided, That in no case 1864, may be issued for debts contracted prior to

shall less be paid than the ad valorem tax. ufacturing or mining, there shall be deducted from the and he is hereby authorized to issue, under regulagross income or profits, the necessary annual repairs, tions to be prescribed by the Secretary of the Treas not exceeding ten per cent, on the amount of the in- urv, the certificates of indebtedness provided for in comes derived from any source, the following shall be made, namely: The Confederate taxes actually paid by be assessed and collected forthwith; and the taxes in the owner on sales made by him, and the commissions certificates above mentioned shall be received in from detailing artizans, mechanics, or persons of scientificates. on incomes or profits for the year 1804, small be as actually paid by the consigner or shipper for selling. | payment of said taxes, in like manner and to the de-

Sec. 9. That all citizens of any one of the Confede- the provisions above mentioned. rate States, temporarily residing in another State, shall a tax is levied by this act, and also the first section | trict in which he may temporarily reside; and it shall | February, 1864, entitled "an act to amend an act of said act, are suspended for the year 1864, and no be the duty of all such who have not heretofore made entitled an act to lay taxes for the common defence roturn 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 any one liable to be assessed and taxed as aforesaid tho 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. APPROVED June 14, 1964.

other iron, the cost of fuel.

THE NEW TAX LAW. An act to lovy additional taxes for the year eighteen hundred and sixty-five for the support of the government.

The congress of the Confederate States of Amerdo enact, That the first, second and third sections of lea do enact. That in addition to the taxes levied the "Act to levy additional taxes for the common de- by the act approved February 17th, 1864, and the act entitled "an act to amend an act to lay taxes ment of the Confederate States," approved 24th an unassignable certificate of such payment.

April, 1863, there shall be levied for the year 1865. Sec. 6: Congress having intended by the act of Section 1. That, in addition to the taxes levied by April, 1863, there shall be levied for the year 1865,

I. Upon the value of all property, real, personal mixed, of every kind and description not hereinper cent. The value of the property taxed under this section shall be assessed on the basis of the market value of the same or similar property in the

the tax in kind derived therefrom during the same sets of corporations, associations or joint stock com- or deduction of the ad valorem tax. panies, whether incorporated or not, shall be assessed and taxed in the same manner and to the same extent as the property and assets of individuals. The tax on such property and assets to be to certify, and of the district collector to deduct, the further, That the stock or shares representing protalue of such tithe, and any balance found due may perty or assets in corporations, associations or joint mitted to him by the owner or assessor. be paid in bonds and certificates therefor, authorized stock companies shall not be assessed or taxed as Sec. 8. That the Secretary of the Treasury, on

under existing laws.

III. Upon the amount of all moneys, except those of the Secretary of the Treasury. mentioned in paragraph two, bank bills, treasury notes and other paper issued as currency, on hand or on deposit on the day of the approval of this act,

five per cent. IV. Upon the amount of all solvent credits, except those mentioned in paragraph two, five per cent: Provided, That all the bonds and stocks issued by the confederate States or by any State. and all loans to the confederate States, shall be ezempt from taxation, except as to the interest payable thereon, which shall be taxed as income under existing laws; Provided further, That the interest on the bonds, stocks or obligations of the confederate States, or of any State, shall not be taxed as income in cases where the acts under which they were issued contain a stipulation that the interest

V. Upon profits made by buying and selling merchandise, effects, or property of any description, or money, gold, silver, stocks, credits or obligations of any kind, at any time between January 1st, 1865, and January 1st, 1866, ten per cent, in addition to the tax on such profits as income. Said profits to be ascertained by the difference between the price paid in confederate treasury notes, including all costs and charges, and the price realized in the same currency; Provided, That if the objects of realized on the sale thereof during the year 1865.

rency, exclusive of non-interest bearing Confederate five per cent to be paid in specie, or Confederate trea- five per cent to be paid in specie, or Confederate trea- five per cent to be paid in specie, or Confederate trea- five per cent to be paid in specie, or Confederate treathe time the tax is payable; the relative value of spe. gation, importing or exporting, telegraph, express, railroad, manufacturing, mining, dry dock, or other payment under this act, to be fixed by regulations to joint stock company, of any description, whether be prescribed by the Commissioner of Taxes, under incorporated or not, twenty-five per cent; Provided, That this tax shall apply to individuals and, partnerships engaged in trade or in any business or eman act entitled 'An act to lay taxes for the common de- ployment enumerated in this paragraph, as well as to corporations or joint stock companies. Provided the year 1864, the tax of twenty-five per cent imposed on the excess of profits over twenty-five per cent for that year, shall be assessed and required to act. pay during the year 1865, twenty-five per cent on the excess of profits, over twenty-five per cent, realized during the year 1864.

> charitable institutions, shall be exempt from taxation under the provisions of this act, or any other law. All property within the lines of the enemy shall be exempt from taxation, so long as it remains within such lines; but an income derived therefrom shall be taxed as income under existing laws. The exemptions enumerated in paragraphs one, two and rection of the Commissioner of Taxes, such person | three, of section five of the act, entitled "an act to support of the government," approved 17th Feb., person for the use and consumption of his family, including slaves, poultry, fruit and the products of gardens, when said poultry, fruit and products are raised for the family of the producer, and not for sale, corn, bacon and other agricultural products, which were produced in the year 1864, and neces-

the day of the passage of this act, and be due and thereafter as practicable. The additional taxes on profits for the year 1865 shall be assessed and collected according to the provisions of existing laws on incomes, and all the taxes imposed by this act, as well as the taxes on incomes and profits, and the specific tax, and taxes on sales, shall be payable in confederate treasury notes, of the new issue, or in certificates of indebtedness authorized by an act ages of 18 and 45 years. entitled "an act to reduce the currency and to authorize a new issue of notes and bonds," approved February 17th, 1864, at par, without any allowance said taxes shall be paid in treasury notes as aforesaid, and, provided further, That the tax for the increased pay of soldiers shall be paid in confeder- shall be performed by persons who are within the age ate treasury notes, of the new issue, only. And it the passage of said act. And the Agent of the III. In the assessment of income derived from man- Treasury of the Trans-Mississippi Department, be e extent as the certificates original by the said act of 17th February, 1864, subject to Sec. 4. That upon all the subjects of taxation

mentioned in this act and the act approved 17th and carry on the Government of the confederate States," approved 24th April, 1863, there shall be levied and assessed for the year 1865, an additional tax, in money, equal to one-eighth of the amount of assessed and collected at the same time with the other taxes; and the money arising therefrom shall be first appropriated to the payment of the increased compensation of the soldiers of the army; Provided. That this additional tax shall not be construed to apply to or to increase the tax-in-kind.

Sec. 5. Any tax paver, under regulations to be prescribed by the Secretary of the Treasury, shall be allowed to pay into the Treasury, in advance. February, 1864, be amended and re-enacted, so as to for the common defence and carry on the govern- taxes to accrue against him, and to obtain, therefor

> June, 1864, to impose said additional taxes for the year 1864 only, the said act of 17th February, 1864, as amended, in so far as it can be construed to operate otherwise than as thus intended, shall be.

Seq. 7. That when property, real or personal, has

been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use printer shall certify, on oath to be indispensible to perthereof, or, in the case of real estate, of the means form the public printing; one skilled apothecary in assessed against and paid by such corporations, of cultivating the same, by the reason of the pos- each apothecary store, who was doing business as such session or proximity of the enemy, the assessment on the 10th day of October, 1862, and has continued That no bank or banking company shall be liable on such property may be reduced in propertion to said business, without intermission, since that period; be deducted can be ascertained, and when so ascer- to pay a tax on deposits of money to the damage sustained by the owner, or the tax as- all physicians over the age of thirty years, who now tained, it shall be the duty of the post quartermaster and subject to the checks of others; and provided sessed thereon may be reduced in the same ratio by are, and for the last seven years have been, in the ac-

by the "Act to reduce the currency and to authorize property under this act; but the dividends derived the recommendation of the Board of Police, county a new issue of notes and bonds," in like manner as thereform shall be subject to be taxed as income courts, or such other county, district or parish tribunal as may be prescribed by the State collectors II. Upon the amount of all gold and silver coin, respectively, transmitted through said collectors, is and upon the amount of all moneys held abroad or hereby authorized to suspend the collection of taxes tendents of public hospitals, established by law before bills of exchange drawn therefor, promissory notes, now due, or imposed by this or any other or future the passage of this act, and such physicians and nurses rights, credits and securities, payable in foreign acts, in those districts where depredations have been therein as such superintendents shall certify, on oath, countries, and upon the value of all gold dust or committed by the enemy, in eases of individuals in gold and silver bullion, valued in specie, twenty per such districts, where, in his judgment, the resources cent; and upon the value of gold and silver wares, of the tax payer asking such suspension have been plates, jewels, jewelry and watches, valued on the so seriously damaged or destroyed as to render the which case the said land, slaves, cotton and tobacco | basis of the value of such property in the year 1860, payment of taxes impossible or excessively oppressive; such suspension to be revocable at the pleasure Adopted Feb. 1865.

# THE MILITARY LAW.

A Bill to organize forces to serve during the War. SEC. 1. That from and after the passage of this act all white men, residents of the Confederate States, between the ages of 17 and 50, shall be in the military

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 luring the present war with the United States, in the during the present war with the United States, in the places as may be designated by the Secretary of War, same regiments, battelions and companies to which 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, 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 the field or not, which said bacon or pork and beef shall consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of being transferred to organizations of troops, in the same arm of the service, from the States in which said companies were raised; and the soldiers from one State, in companies from another State, shall be allowed, if they desire it, a transfer to organizations from supply for the subsistence of those living on the said farm their own States, in the same arm of the service.

Sec 3. Be it further enacted. That at the expiration of six months from the first day of April next, a bounty of one hundred dollars in a six per cent. Government sale were purchased at any time since January 1st. bond, which the Secretary of the Treasury is hereby 1863, this additional tax shall attach on the profits authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then VI. Upon the amount of profits exceeding twenty- be in service, or in the event of his death previous to sons who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the | cent on any amount of meat which he may deliver within bounty herein provided, who shall at any time, during | three months from the passage of this act : Provided furthe period of six months next after the said first day of

be relieved from the operation of this act by reason of having been heretofore discharged from the army. where no disability now exists; nor shall those who have furnished substitutes be any longer exempted by further, That individuals and partnerships who reason thereof: Provided, that no person, heretofore have not been assessed, or who have not paid for exempted on account of religious opinions and who the army and the families of soldiers. He may, also, grant has paid the tax levied to relieve him from service exemptions or details on such terms as he may prescribe, shall be required to render military service under this to such overseers, farmers or planters as he may be satis-

of 17 and 18 and 45 and 50 years, shall enroll them-Sec. 2. The property, the income and monies of lations, as the President may prescribe, the time alhospitals, asylums, churches, schools, colleges and lowed not being less than thirty days for those cast, and sixty days for those west of the Mississippi river, and any person who shall fail so to enroll himself, without a reasonable excuse therefor, to be judged of by the President, shall be placed in service in the field for the war, in the same manner as though they were between the ages of eighteen and forty-five : Provided, shall not be required to perform service out of the State in which they reside.

due returns, in consequence of the presence or inter- when the value does not exceed three hundred dol- after the passage thereof, east of the Mississippi river, ference of the enemy, or the absence or neglect of the lars, on the basis of the value thereof in the year and within sixty days, if west of said river, form themofficers charged with the assessment and collection of 1860, wearing apparel, goods manufactured by any selves into voluntary organizations of companies, batganizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the envoll- pursuits or occupations. sary for the tax payer's family, including slaves, to enrollment, they may be accepted as minute men ing officer of their district, which shall be equivalent during the present year, and in his possession on for service in such State, but in no event to be taken the day of approval of this act, shall be exempt from out of it. These who do not so volunteer and organize, Sec. 3. That the taxes on property for the year by the President, be required to assemble at conven- ty and necessity require such details, and he may revoke 1865, imposed by this act, shall be assessed as on | ient places of rendezvous, and be formed or organized into companies, battalions and regiments, under regusaid paragraphs, between the 17th day of February, collected on the 1st day of June next, or as soon lations 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 contract, unless the head or secretary of the department 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 the President, without a sufficient excuse, to be dged of by him, shall be liable to be placed in serice in the field for the war, as if he were between the

Sec 8. That hereafter the duties of provost and hospital guards and clerks, and of clerks, guards, agents, employees or labovers in the Commissary and Quarterfor interest; Provided. That at least one-half of master's Departments, in the Ordnance Bureau, and clerks and employees of navy agents, as also in the exeeighteen and forty-five years, and who by the report performing some of the above said duties, specifying which; and when those persons shall have been assign. ed to those duties as far as practicable, the President | do enact, That in order to provide a blocal forces to shall assign or detail to their performance such bodies | repel invasion, maintain the rightful p discharge of such duties : Provided, that persons be- ized to ask for and accept from the said act of February 17th, 1864, for debts contracted | tween the ages of 17 and 18 shall be assigned to those | the services of such number of able prior or subsequent to the passage of said act, in duties: Provided, Jurilier, that nothing contained in this as he may deem expedient, for red may the war, to the Trans Mississippi Department, and that all the act shall be so construed as to prevent the President

termaster, Commissary, or Assistant-Commissary (oth- | tions as the Secretary of War may prescribe, and to be er than those serving with brigades or regiments in commanded by such officers as the President may apthe field,) or officers in the Ordinance Bureau, or Navy | point. Agents, or Provost Marshal, or officer in the conscript service, who shall hereafter employ or retain in his said troops shall receive the same rations, clothing and employment any person in any of their said depart- compensation as are allowed to other troops in the ments or bureaus, or in any of the duties mentioned in same branch of the service. the 8th section of this act, in violation of the provisions hereof, shall, on conviction thereof by a courtmartial or military court, be cashiered; and it shall be cient number of troops to prosecute out the daty of any department or district commander. the tax on the same subjects, imposed for the year the duty of any department or district commander, up- fully, and maintain the sovereign 1865. by this act and the said act of 17th February. on proof, by the oath of any credible person, that any the independence of the Confederate ates, then 1864; which tax shall be payable in confederate such officer has violated this provision, immediately hereby authorized to call on each since. treasury notes, of the new issue, only, and shall be to relieve such efficer from duty; and said commanders thinks it expedient, for her quota of three hand shall take prompt measures to have him tried for such thousand troops, in addition to those subject to militar offence; and any commander as aforesaid failing to service under existing laws, or so many thereof as the perform the duties enjoined by this section, shall, upon President may deem necessary to be raised from such being duly convicted thereof, he discharged from the classes of the population, irrespective of color, in carl

Sec 10. Be it further enact. 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,

under rules to be prescribed by the Secretary of War. 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 proper administration of the Confederate or State

Covernments, as the case may be. 3. Every minister of religion authorized to proach according to the rules of his church, and who, at the and the same is hereby repealed. And all the taxes passage of this act, shall be regularly employed in the imposed by this act shall be paid without any dis- discharge of his ministerial duties; superintendents count or credit for the vaine of the tax in kind or the and physicians of asylums for the deaf and damb and neighborhood where assessed, in the year 1860; and income tax, and all the taxes on incomes and profits, blind and of the insane; one editor for each newspaper employed in agriculture shall be deducted the value of it is her by declared that all the property and as under existing laws, shall be paid without any credit being published at the time of this act, and such am-

ployees as said editor may certify on oath to be indis. pensable to the publication of such newspaper the public printer of the Confederate and State Governments, and such jonrneymen printers as the said public academies and schools, who have been regularly engaged as such for two years next before the passage of this act: Provided, that the benefit of this exemption shall extend to those teachers only whose schools are composed of twenty students or more. All superin-

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

to be indispensible to the proper and efficient manage.

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

empted for one farm or plantation
2. Such person shall first execute a bond, payable to the Confederate States of America, in such form and with such security, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the Gov. ernment at some Railroad depot, or such other place or foot), for each able-bodied stave on said farm or plantation, within the above said ages, whether said slaves are used in be paid for by the government at the prices fixed by the Commissioners of the State under the impressment acts Provided, that when the person thus exempted shall produce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence, to furnish the amount of meat thus contracted for, and leave an adequate or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two-thirds thereof in grain or other provisions, to be delivered by such person as aforesaid at equivalent rates.

3. Such person shall further bind himself to sell the marketable surplus of provisions and grain now on hand and which he may raise from year to year while his exemption continues, to the government or to the families of soldiers at prices fixed by the commissioners of the State ther, that persons coming within the provisions of this exemption shall not be deprived of the benefit thereof by Sec 4. Be it further enacted. That no person shall reason of having been enrolled since the 1st of Feb. 1864

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 ught to be exempted on account of public necessity, and to insure the production of grain and other provisions for fied will be more useful to the country in the pursuits of Sec 5. Be it further enacted, That 'all white male agriculture than in the military service : Provided, that residents of the Confederate States, between the ages | such exemption shall cease whenever the farmer, planter or overseer shall fail diligently to employ, in good faith, selves at such times and places, and under such regu- 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 at the time for like articles by the commissioners of the State under the impressment act.

5. The president, treasurer, auditor and superintendent of any Railroad company engaged in transportation for the government, and such officers and employees thereof as the president or superintendent shall certify on oath to be indispensable to the efficient operation of said railroad; Provided, that the number of persons so exempted by this act on any railroad shall not exceed one person for each mile of said road in actual use for military transportation; and said exempts shall be reported by name and description, with the names of any who may have left the ployment of said company, or who may cease to be indis

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 backs, having so organized, to tender their services as volun- from military service: Provided, that all the exemptions teers during the war to the President; and if such or- granted under this act shall only continue whilst the persons exempted are actually engaged in their respective

Section 11. That the President be and be is hereby authorized to grant details, under general rules and regulasons between 45 and 50 years of age, or from the army in shall enroll themselves as before provided; and may, the field, in all cases where, in his judgment, justice, equisuch 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 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

Sec. 12. That in appointing local boards of Surgeons for the examination of persons liable to military service. no member composing the same shall be appointed from the county or enrolling district in which they are required to make such examination

# [Adopted in February, 1864.]

THE NEGRO LAW. The following is the bill passed by the Confederate Congress to increase the military forces of the Confel-

ied negro men

ssession of the

to organize the said claves into companies, banamons, Sec 9. That any Quartermaster or Assistant Quar- regiments and brigades, under such rules and regula-

State, as the proper authorities thereof may determine. Provided, that not more than 25 per cent. of all slaves between the ages of 18 and 45, of any State, shall be called for under the provisions of this act.

"Section 5. That nothing in this not shall be construed to authorize a change in the relation of the said

JOHN VOGEL, Practical Tallor, respectfully informs the citizens of Charlotte and surrounding country, that he is prepared to manufacture gentlemen a clothing in the latest style and at short notice. His best exertions will be given to render satisfaction to those who patronize him. Shop opposite Kerr'sllotel, next door to Brown & Stitt's store. 

