An Act to Fund, Tax and Limit the Currency. Section 1 The Congress of the Confederate States of America do enact, That the holders of all Treasury notes above the denomination of 85, not bearing interest, shall be allowed until the bearing interest at the rate of 4 per cent. per asnum, payable on the 1st of January and July of

SEC. 2 The Secretary of the Treasury is hereby authorized to issue the bonds required for the and those not so subject, shall beand until the bonds can be prepared he may issue in the year 1864, except export and import duties.

SEC. 3. That all Treasury notes of the denomination of \$100, not bearing interest, which shall not be presented for funding under the provisions January of each and every year. of the 1st section of this act, shall, from and after the 1st day of April 1864, east of the Mississippi that time, shall, in addition to the tax of 331 cents ituposed in the 4th section of this act, besubjected to a tax of 10 per cent per month until so presented; which taxes shall attach to said notes wherever oirculated, and shail be deducted from the face of said notes whenever presented for payment or for funding, and said notes shall not be exchangeable for the new issue of Treasury notes provided for in this act

SEC. 4. That on all said Treasury notes not funded or used in payment of taxes at the dates and places prescribed in the 1st section of this act, there shall be levied at said dates and places a tax of 331 cents for every dollar promised on the face of said notes; said tax chall attach to said | eral States as he may deem expedient. notes wherever circulated, and shall be collected by deducting the same at the treasury, its depositories and by tax collectors, and by all Government officers receiving the same whenever presented for payment or for funding, or in payment of Government dues, or for postage, or in exsaid Treasury notes shall be fundable in bonds as navy provided in the 1st section of this act, until the 1st day of January 1865, at the rate of 667 cents on the dollar; and it shall be the duty of the Secretary of the Treasury, at any time between the Let of April and the 1st of July, 1864, west of to substitute and exchange new Treasury notes for the same at the rate of 66% cents on the dollar: Provided, That notes of the denomination of \$100 shall not be entitled to the privilege of said exchange: Provided further, that the right to fund any of said Treasury notes, after the 1st day of January 1865, is hereby taken away: And provided further, That upon all such Treasury notes which may remain outstanding on the 1st day of

SEC. 5. That after the first day of April next, all authority heretofore given to the Secretary of the Treasury to issue Treasury notes shall be, and is hereby, revoked: Provided, the Secretary of Treasury notes, in such form as he may prescribe, payable two years after the ratification of a treaty of peace with the United States, said new issues to be receivable in payment of all public dues, except export and import duties, to be issued in exchange for old notes at the rate of 2 dellars of erest at the rate of 4 per cent. per snunch, and payable two years after a ratification of a treaty of peace with the United States, unless sooner converted into new notes. SEC. 6 That to pay the expenses of the Gov-

January 1865, and which may not be exchanged

for ne " Treasury notes, as herein provided, a tax

of 100 per cent. is hereby imposed.

terest whereof shall be free from taxation, and now laid, or so much thereof as may be necessary the owner. to pay annually the interest, are hereby specially pledged: Frovided, that the duties now laid or imports are hereby pledged and shall hereaf in sterling exchange, or

hypothecate for Treasury cotes said bonds, or any | 5 per cent. part thereof, upon the best terms he can, so as to meet appropriations by Congress, and at the same lation in Treasury notes within reasonable and

SEC. 8. The bonds authorized by the 6th section of this act may be either registered or coupon bonds, as the parties taking them may elect; and they may be exchanged for each other under such regulations as the Serretary of the Treasury may prescribe. They shall be for \$100, and shall together with the coupons thereto attached, be in shall be payable half yearly on the first of Jan'y and July in each year; the principal shall be payable not less than 30 years from their date.

SEO. 9. All call certificates shall be fundable, the place where the tax is paid. and shall be taxed in all respects as is provided for the Treasury notes into which they are convertible. If converted before the time fixed for taxing the Treasury notes, such certificates shall from that time bear interest upon only 66% cents for every dollar promised apon their face, and shall be redeemable in new Treasury notes at that rate; but after the passage of this aut no call certificates shall be issued until after the first day of April, 1864.

SEC. 10. That if any bank of deposit shall give its depositors the bonds authorized by the first section of this act, in exchange for their deposits said bonds in Treasury notes, bearing no interest

to be receivable in payment of public dues, as federate States," approved April 24, 1863. rate States. provided by law, and fundable at par under the

to attach to said notes wherever circulated, and named therein, 10 per cent., in addition to States. said notes to be fundable and exchangeable for new the tax on such profits as income, under the Tressury notes, as herein provided, subject to the tax on suc act aforesaid.

notes received before the times herein fixed for 1st day of April 1804, east of the dississippi, to day of January 1865, to fund the same in 6 per company, insurance, canal, navigation, implaces stated, the notices of all such freezest, years after date, and the interest payable semitered bonds, payable 20 years after their date, annually. But all Treasury notes received by as aforesaid, shall be held to have been received such excess. diminished by the amount of said tax. The dis-

funding provided for in the preceding section, SEC. 13. That Treasury notes heretofore issued certificates to answer the purpose. Such bonds and certificates to answer the purpose. Such bonds and certificates shall be receivable without interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and interment of public dues, but shall be deemed and due est in payment of all Government dues payable considered bonds of the Confederate States, paya-

SEO. 14. That the Secretary of the Treesury \$500. river, and the 1st day of July 1864, west of the genoies of the Government should require it, to soldier, sailor or marine, who may have Mississippi, cease to be receivable in payment of pay the demand of any public creditor whose debt died or been killed in the military or naval public dues, and said notes, if not so presented at may be contracted after the passage of this act, service, or where there is no widow, then of debtedness, to be issued by said Secretary in such value of \$1000. form as he may deem proper, payable two years after a ratification of a treaty of peace with the United States, bearing interest at the rate of six per cent. per annum, payable semi annually, and transferable only by special endorsement, under regulations to be prescribed by the Secretary of the Treasury, and said certificates shall be exempt from taxation in principal and interest.

SEC. 15. The Secretary of the Treasury is au. shall be assessed at a value exceeding \$1000. thorized to increase the number of depositories so

forthwith advertise this act in such newspapers published in the several States, and by such other neans as shall secure immediate publicity; and the Secretary of War and the Secretary of the Navy shall each cause it to be published in genechange for new notes, as hereinafter provided, and ral order for the information of the army and

SEC. 17. The 42d section of the set for the assessment and collection of taxes, approved May 1st 1863, is hereby repealed

SEC. 18. The Secretary of the Treasury is hereby authorized and required, upon the applithe Mississippi river, and the 1st of January 1865, cation of the holder of any call cortificate, which, by the first section of the act to provide for the next, or as soon after as practicable, allowfunding and turther issue of Treasury notes, approved March 28d 1863, was required to thereafter deemed to be a bond, to issue to such holder a bond therefor upon the terms provided by this act, shall be assessed and collected

> An Act to lay additional Tuxes for the common defence and support of Government. Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act "to lay taxes for the common defence and to carry on the Government of the Confederate States,' approved 24th of April 1863, there shall be levied, from the passage of this act, on the

the Treasury may, after that time, issue new aubjects of taxation hereafter mentioned, and collected from every person, copartnership, association or corporation, liable thereto, taxes as follows, to-wit:

I. Upon the value of property, real, per sonal and mixed, of every kind and descripthe new for 3 of the old issues, whether said old tion, not hereinafter exempted or taxed at a notes be surrendered for exchange by the holders different rate, 5 per cent : Provided, That thereof, or be received into the Treasury under from this tax on the value of property emthe provisions of this act; and the bolders of the ployed in agriculture shall be deducted the new notes or of the old notes, except these of the value of the tax in kind delivered therefrom, denomination of \$100, after they are reduced to as assessed under the law imposing it, and An Act to suspend the privilege of the Writ 66 cents on the dollar by the tax aforesaid, may delivered to the Government: Provided, convert the same into call certificates beging in- That no credit shall be allowed beyond 5

ernment not otherwise provided for, the Secretary this section shall be assessed on the basis of quire it;" and whereas, the power of susper cent. bonds to an amount not exceeding five the market value of the same, or similar pro- pending the privilege of said writ as recoghundred millions of dollars, the principal and in- perty in the neighborhood where assessed, in nized in said Article 1, is vested solely it the year 1860, except in cases where land, the Congress, which is the exclusive judge for the payment of interest thereon the entire net slaves, cotton or tobacco have been pur- of the necessity of such suspension; and receipts of any export duty hereafter laid on the chased since the 1st day of January 1862, whoreas, in the opinion of the Congress, the value of any cotton, tobacco, and naval stores, in which case the said land, slaves, cotton public safety requires the suspension of said which shall be exported from the Confederate and tobacco so purchased, shall be assessed writ in the existing case of the invasion of States, and the net proceeds of the import duties at the price actually paid for the same by these States by the armies of the United

ests held in any bank, banking company or pus, and informed Congress of conditions of association, canal, navigation, importing, public danger which render the suspension exporting, insurance, manufacturing, tele- of the writ a measure proper for the public Ske 7 That the Secretary of the Treasury is graph, express, railroad, and dry-dock com- defence against invasion and insurrection; hereby authorized from time to time, as the panies, and all other joint stock companies now, therefore, wants of the Treasury may require it, to sell or of every kind, whether incorporated of not. The Congress of the Confederate States of

section shall be assessed upon the basis of ilege of the writ of habeas corpus be, and time reduce and restrict the amount of the circu- the market value of such property in the the same is hereby, suspended; but such susneighborhood where assessed, in such cur- pension shall apply only to the cases of perrency as may be in general use there, in the sons arrested or detained by order of the purchase and sale of such property, at the President, Secretary of War, or the General time of assessment.

wkether held by the banks or other corpo- hereby declared that the purpose of Conrations or individuals, 5 per cent.; and upon gress in the passage of this act is to provide all moneys held abroad or upon the amount affectually for the public safety by such form and of such authentication as the Sec- all moneys held abroad, or upon the amount more effectually for the public safety retary of the Treasury may prescribe; the interest of all bills of exchange, drawn therefor our suspending the writ of habeas corpus in the foreign countries, a tax of 5 per cent.; such following cases and no other: tax upon money abroad to be assessed and I. Of treason, or treasonable efforts or

II. Upon the amount of all solvent credits, and of all bank bills and all other papers issued as currency, exclusive of noninterest hearing Confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, 5

Sec. 4. Upon profits made in trade and

business, as follows: 1. On all profits made by buying and selland specifying the same on the bonds by some distinctive mark or token, to be agreed upon with the Secretary of the Town of th the Scoretary of the Treasury, then the said depositor shall be entitled to recieve the amount of ton or mixed cloths, hats, wagons, harness, the oppressed party, and the subordinate coal, iron, steel or nails, at any time be shall be dismissed from office. and outstanding at the passage of this act: Pro- tween the 1st of January 1863, and the 1st wided, the said bonds are presented before the of January 1865, 10 per cent., in addition enemy. privilege of funding said actes at par shall come to the tax on such profits as income under 820. 11. That all Treasury notes heretofore the "act to lay taxes for the common defence, course with the enemy, without necessity, issued of the denomination of \$5 shall continue and carry on the Government of the Con-

provisions of this act, until the first of July, 1864, selling money, gold, silver, foreign exchange, my, and other offences against the laws of the Mississippi-river, but after that time they of any kind, and any, merchandize, proper-their success in the war.

SEC 12 That any State holding Treasury 25 per cent., made during either of the years to abandon the Confederate cause, or to re-

SEC. 5. The following exemptions from erimination between the notes subject to the tax taxation under this act shall be allowed, the military power of the Government by field but capable of performing some of the

I. Property of each head of a family to

be, and he is hereby, authorized, in case the exiwilling to receive the same in a certificate of in the family, being minor children, to the

III. Property of every officer, soldier, sailor or marine, actually engaged in the been disabled in such service, to the value of \$1000; provided, that the above exemptions shall not apply to any person, whose property, exclusive of household furniture,

IV. That where property has been injured as to meet the requirements of this act, and with or destroyed by the enemy, or the owner that view to employ such of the banks of the sev- thereof has been temporarily deprived of the in force. use or occupancy thereof, or of the means SEC. 16. The Secretary of the Treasury shall of cultivating the same, by reason of the presence or the proximity of the enemy, gress, and no longer. the assessment on such property may be reduced, in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or as-

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 1st day of June ng an extension of 90 days West of the Mississippi river The additional taxes on incomes or profits for the year 1863, levied forthwith; and the taxes on incomes or profits for the year 1864, shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec. 7. So much of the tax act of the 24th day of April 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the 1st section of said act, are suspended for the year 1864, and no estimated 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 interest on the same, and such bonds, when neld by or for minors or lunatics, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

of Habens Corpus in vertain cases.

Whereas, the Constitution of the Confed erate States of America provides in Article II. On the value of gold and silver wares 1, Section 9, Paragraph 3, that "the priviand plate, jewels, jewelry and watches, 10 lege of the writ of habeas corpus shall not be suspended unless when in case of rebel-III. The value of property taxed under lion or invasion, the public eafety may re-States; and whereas, the President has asked Sec. 2. On the value of all shares or inter- for the suspension of the writ of habeas cor-

America do enact, That during the present The value of property taxed under this invasion of the Confederate States, the priv Officer commanding the Trans-Mississippi Sec. 3. Upon the amount of all gold and Military Department, by the authority and silver coin, gold dust, gold or silver bullion, under the control of the President. It is

collected according to the value thereof at combinations to subvert the government of the Confederate States.

II. Of conspiracies to overthrow the government, or conspiracies to resist the lawful authority of the Confederate States. III. Of combining to assist the enemy, or of communicating intelligence to the enemy,

or giving him aid and comfort. IV. Of conspiracies, preparations and attempts to incite servile insurrection. V. Of desertions or encouraging desertions, of harboring deserters, and of attempts ing spiritous liquors, flour, wheat, corn, rice, to avoid military service: Provided, That in sugar, molasses or sirup, salt, bacon, pork, case of palpable wrong and oppression by

VI. Of spies and other emissaries of the VII. Of holding correspondence or inter-

II. On all profits made by buying and VIII. Of unlawful trading with the ene-

X. Of conspiracies, or attempts or preparations to aid the enemy.

with the intent of aiding the enemy.

bearing interest at the rate of \$7 30 on the \$100 the value of \$500; and for each minor child foundries, workshops, or other property of to those duties as far as practicable, the Pre

entered the service, to the further value of unless they can be speedily tried in the due persons between the ages of 17 and 18 shall

him, by the authority of the President, Se herein mentioned. cretary of War, or the General officer commanding the Trans Mississippi department; sistant Quartermaster, Commissary or As prisoner for any of the causes hereinbefore specified, under the authority aforesaid, further proceedings under the writ of habeas corpus shall immediately cease and remain suspended so long as this act shall continue

Sec. 4. This act shall continue in force for ninety days after the next meeting of Con-

THE MILITARY BILL. Section 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 during the present war with the U.S., in the same regiments, battalions and companies, to which they belong tions from military service be, and the same at the passage of this act, with the same or- are, hereby repealed, and hereafter non ganization and officers, unless regularly shall be exempted except the following: transferred or discharged, in accordance 1. All who shall be held unfit for milita with the laws and regulations for the gov- ry service, under rules to be prescribed by post coaches and hacks, from military serernment of the army: Frovided, that com- the Secretary of War. panies from one State, organized against shall have the privilege of being transferred shall be allowed, if they desire it, a transfer may be. to organizations from their own States, in the same arm of the service.

the arrearages of his pay; but no one shall be Governments, and such journeymen print-entitled to the bounty herein provided who ers as the said public printer shall certify, pensable to the execution of said contract:

having been heretofore discharged from the intermission, since that period; all physiarmy where no disability now exists; nor cians over the age of 30 years, who now are, shall those who have furnished substitutes and for the last 7 years have been, in the be any longer exempted by reason thereof: actual and regular practice of their profes-Provided, that no person, heretofore exempt- sion, but the term physician shall not ined on account of religious opinions and who clude dentists; all-presidents and teachers has paid the tax levied to relieve him from of colleges, theological seminaries, acadeservice, shall be required to render military mies and schools, who have been regularly service under this act.

self, without a reasonable excuse therefor, management thereof. to be judged of by the President, shall be 4. There shall be exempt one person as constitute a reserve for State defence and upon the following conditions: detail duty, and shall not be required to

Sec. 6. That all persons required by the may within 30 days after the passage thereinto voluntary organizations of companies, one farm or plantation. battalions or regiments, and elect their own the war to the President; and if such organizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the enrolling 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 volunbefore 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.

east, and antil the first October 1864, west of the Mississippi-river, but after that time they of any kind, and any, merchandize, proper-their success in the war.

shall be subject to a tax of 83} per cent. on ev- ty or effects of any kind, not enumerated n | IX. Of conspiracies, or attempts to liber- shall be liable to be placed in service in the provisions, to be delivered by such person ery dollar promised on the face thereof, said tag the preceding paragraph, between the times at prisoners of war held by the Confederate field for the war, as if he were between the as aforesaid at equivalent rates. ages of 18 and 45.

Sec. 8. That hereafter the duties of provoet and hospital guards and clerks, and of and grain now on hand, and which he may III. On the amount of profits exceeding XI. Of persons advising or inciting others clerks, guards, agents, employees or labor vear to year while his exemption ers in the Commissary and Quartermaster's continues, to the Government or to the fam-1863 and 1864, by any bank or banking sist the Confederate States, or to adhere to Departments, in the Ordnance Bureau, and of clerks and employees of navy agents, as cent bonds of the Confederate States, payable 20 porting and exporting, telegraph, express, XII. Of unlawfully burning, destroying also in the execution of the enrollment act, joint stock company of any description, or injure any bridge or railroad, or tele- by persons who are within the ages of 18 any State after the time fixed for taxing the same whether incorporated or not, 25 per cent on graphic line of communication, or property, and 45 years, and who by the report of a Board of army surgeons shall be reported XIII. Of treasonable designs to impair as unable to perform active service in the destroying, or attempting to destroy, vessels above said duties, specifying which, and or arms, or munitions of war, or arsenals, when these persons shall have been assigned sident shall assign or detail to their perform-Sec. 2. The President shall cause proper ance such bodies of troops, or individuals considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of considered bonds of the Confederate States, payable 1st of conf be assigned to those duties: Provided fur Sec. 3. That during the suspension afore- ther, that nothing contained in this act shall said, no military or other officer shall be be so construed as to prevent the Preside compelled, in answer to any writ of habeas from detailing artisans, mechanics, or pe corpus, to appear in person, or to return the sons of scientific skill, to perform indispe body of any person or persons detained by sable duties in the departments or bureaus Sec. 9. That any Quartermaster or As

> military or naval service, or of such as have but upon the certificate, under oath, of the sistant Commissary, (other than those serv officer having charge of any one so detained, ing with brigades or regiments in the field, that such person is detained by him as a or officers in the Ordnance Bareau, or Navy Agents, or Provost Marshal, or officer i the conscript service, who shall hereafter employ or retain in his employment any person in any of their said departments or bureaus, or in any of the duties mentioned in the 8th section of this act, in violation of the provisions hereof, shall, on conviction thereof by a court-martial or military court, be cashiered; and it shall be the duty of any department or district commander, upon on oath to be indispensable to the efficient proof, by the oath of any credible person that any such officer has violated this provision, immediately to relieve such officer act on any railroad shall not exceed one perfrom duty; and said commanders shall take prompt measures to have him tried for such | for military transportation; and said exempts offence; and any commander as aforesaid failing to perform the duties enjoined by this section, shall upon being duly convicted employment of said company, or who may thereof, be discharged from the service.

Sec. 10. That all laws granting exemp

their consent, expressed at the time, with States, the members and officers of Congress regiments or battalions from another State, and of the several State Legislatures, and engaged in their respective pursuits or oc such other Confederate and State officers as to organizations of troops, in the same arm the President, or the Governor of the reof the service, from the States in which said spective States, may certify to be necessary companies were raised; and the soldiers from for the proper administration of the Conone State, in companies from another State, federate or State Governments, as the case

3. Every minister of religion authorized to preach according to the rules of his church. Sec. 3. That at the expiration of six months and who, at the passage of this act, shall be from the first day of April next, a bounty regularly employed in the discharge of h of \$100 in a six per cent. Government bond, ministerial duties; superintendents and phywhich the Secretary of the Treasury is here- sicians of asylums for the deaf and dum! by authorized to issue, shall be paid to eve- and blind and of the insane; one editor for y non-commissioned officer, musician and each newspaper being published at the time private who shall then be in service, or in of this act, and such employees as said edithe event of his death previous to the period | tor may certify, on oath, to be indispensable of such payment, then to the person or per- to the publication of such newspaper; the sons who would be entitled to receive by law public printer of the Confederate and State king such contract shall certify that the pershall at any time, during the period of six on oath, to be indispensable to perform the Provided further, that when any such conmonths next after the said first day of April, public printing; one skilled apothecary in tractor shall fail, diligently and faithfully, be absent from his command without leave. each apothecary store, who was doing busi-Sec. 4. That no person shall be relieved ness as such on the 10th day of Oct'r 1862, from the operation of this act by reason of and has continued said business, without engaged as such for two years next before Sec. 5. That all white male residents of the passage of this act: I rovided, that the the Confederate States, between the ages of benefit of this exemption shall extend to 17 and 18 and 45 and 50 years, shall enroll those teachers only whose schools are comthemselves at such times and places, and posed of 20 students or more. All superinunder such regulations, as the President tendents of public hospitals, established by may prescribe, the time allowed not being law before the passage of this act, and such ess than 30 days for those east, and 60 days physicians and nurses therein as such sufor those west of the Mississippi river, and perintendents shall certify, on oath, to be any person who shall fail so to enroll him- indispensable to the proper and efficient

placed in service in the field for the war, in owner or agriculturist on each farm or planthe same manner as though they were be- tation upon which there are now, and were tween the ages of 18 and 45: Provided, that on the 1st day of Jan'y last, 15 able-bodied the persons mentioned in this section shall field-hands, between the ages of 16 and 50,

1. This exemption shall only be granted perform service out of the State in which 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 day of Jan'y 1864, either the owner and manager of, east of the Mississippi, and within 60 or overseer of said plantation, but in no case days, if west of said river, form themselves shall more than one person be exempted for

2. Such person shall first execute a bond. officers; said organizations to conform to the payable to the Confederate States of Amerexisting laws; and, having so organized, to ica, in such form, and with such security, tender their services as volunteers during and in such penalty as the Secretary of War may prescribe, conditioned that he will de liver to the Government at some railroad depot, or such other place or places as may be designated by the Secretary of War. within 12 months next ensuing, 100 pounds of bacon, or, at the election of the Government, its equivalent in pork, and 100 lbs. of net beef (said beef to be delivered on foot,) teer and organize, shall enroll themselves as for each able-bodied slave on said farm or plantation, within the above said ages, whether said slaves in the field or not, which said bacon or pork and beef shall be paid for by the Government at the prices fixed by the Commissioners of the State under the impresement act: 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 supply for the Sec. 7. That any person who shall fail to subsistence of those living on the said farm attend at the place of rendezvous as required or plantation, the Secretary of War shall

3. Such person shall further bind himself to sell the marketable surplus of provisions ilies of soldiers, at prices fixed by the Commissioners of the State under the impressment act: Provided, that any person ex-

empted as aforesaid, shall be entitled to credit of 25 per cent, on any amount of meat which he may deliver within three months from the passage of this act: Provided for ther, that persons coming within the proviions of this exemption shall not be deprived of the benefit thereof by reason of having ogen enrolled since the 1st day of Feb. 1861

4. In addition to the foregoing exemptions, the Secretary of War, under the di rection 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 erms as he may prescribe, to such overeers, farmers or planters as he may be sat sfied will be more useful to the country in the pursuits of agriculture than in the mili tary 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 he families of soldiers at prices not exceed ing 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 the president or superintendent shall certify operation of said railroad: Provided, that the number of persons so exempted by this son for each mile of such road in actual use shall be reported by name and description, with the names of any who have left the cease to be indispensable.

6. That nothing herein contained shall be construed as repealing the act approved April the 14th 1863, entitled an act to exempt contractors for carrying the mails of the Confederate States, and the drivers of vice: Provided, that all the exemptions 2. The Vice President of the Confederate | granted under this act shall only continue whilst the persons exempted are actually enpations.

Sec. 11. That the President be, and he is hereby, authorized 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 reuire such details, and he may revoke such ders of details 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 mato proceed with the execution of such con tract, 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.

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