

PUBLIC LAWS.
ENACTED FEBRUARY 16, 1864.

An Act to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes, and to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes, and to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes...

Sec. 1. That any State holding Treasury notes received before the time herein fixed for taxing said notes shall be allowed till the first day of January 1865, to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes...

Sec. 2. That the Secretary of the Treasury is hereby authorized to issue the bonds required for the funding provided for in the preceding section, and until the bonds can be prepared by any issue certificates to answer the purpose. Such bonds and certificates shall be receivable without interest in payment of all Government dues payable in the year 1864, except export and import duties...

Sec. 3. 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 33 1/3 cents for every dollar promised on the face of said notes; said tax shall attach to said 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...

Sec. 4. That the Secretary of the Treasury is hereby authorized to issue Treasury notes, and to provide for the issue of new Treasury notes, and to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes...

Sec. 5. That upon the value of 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 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 5 per cent.

Sec. 6. That upon the value of gold and silver wares and plate, jewels, jewelry and watches, 10 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, in which case the said land, slaves, cotton and tobacco purchased, shall be assessed at the price actually paid for the same by the owner.

Sec. 7. That upon 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, 5 per cent.

Sec. 8. That 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, 5 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 5 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.

Sec. 9. All or all certificates shall be fundable, 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 their face, and shall be receivable in new Treasury notes at that rate; but after the passage of this act no certificates shall be issued until after the first day of April, 1864.

Sec. 10. That if any bank or deposit shall give its depositories the bonds authorized by the first section of this act, in exchange for their deposits and specifying the same on the bonds by some distinctive mark or token, to be agreed upon with the Secretary of the Treasury, then the said depository shall be entitled to receive the amount of said bonds in Treasury notes, bearing no interest and outstanding at the passage of this act: Provided, the said bonds are presented before the privilege of funding said notes at par shall cease as herein prescribed.

Sec. 11. That all Treasury notes heretofore issued of the denomination of \$5 shall continue to be receivable in payment of public dues, as provided by law, and fundable at par under the provisions of this act, until the first of July, 1864, but, and until the 1st of October 1864, west of the Mississippi river, but after that time they shall be subject to a tax of 33 1/3 per cent on every dollar promised on the face thereof, said tax to attach to said notes wherever circulated, and said notes to be fundable and exchangeable for new Treasury notes, as herein provided, subject to the deduction of said tax.

Sec. 12. That any State holding Treasury notes received before the time herein fixed for taxing said notes shall be allowed till the first day of January 1865, to amend the laws relating to the currency of the Confederate States of America, and to provide for the issue of new Treasury notes...

Sec. 13. That upon the value of 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 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 5 per cent.

IX. Of conspiracies, or attempts to liberate prisoners of war held by the Confederate States.

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

XI. Of persons advising or inciting others to abandon the Confederate cause, or to resist the Confederate States, or to adhere to the enemy.

XII. Of unlawfully burning, destroying or injuring, or attempting to burn, destroy or injure any bridge or railroad, or telegraphic line of communication, or property, with the intent of aiding the enemy.

XIII. Of treasonable designs to impair the military power of the Government by destroying, or attempting to destroy, vessels or arms, or munitions of war, or arsenals, foundries, workshops, or other property of the Confederate States.

XIV. That where property has been injured or destroyed 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 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 assessor.

XV. 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 next, or as soon after as practicable, allowing an extension of 90 days west of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected 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.

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.

Section 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 at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army: Provided, that companies from one State, organized against their consent, expressed at the time, with regiments or battalions from another State, shall have the privilege of being transferred to organizations of troops, in the same arm of the service, from the States in which said companies were raised, and the soldiers from one State, in companies from another State, shall be allowed, if they desire it, a transfer to organizations from their own States, in the same arm of the service.

Section 3. That at the expiration of six months from the first day of April next, a bounty of \$100 in a six per cent. Government bond, which the Secretary of the Treasury is hereby authorized to issue, shall be paid to every non-commissioned officer, musician and private who shall then be in service, or in the event of his death previous to the period of such payment, then to the person or persons who would be entitled to receive by law the arrearages of his pay; but no one shall be entitled to the bounty herein provided who shall at any time, during the period of six months next after the said first day of April, be absent from his command without leave.

Section 4. That no person shall be relieved from the operation of this act by reason of having been heretofore discharged from the army where no disability now exists; nor shall those who have furnished substitutes be any longer exempted by reason thereof: Provided, that no person, heretofore exempted on account of religious opinions and who has paid the tax levied to relieve him from service, shall be required to render military service under this act.

Section 5. 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 30 days for those east, and 60 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 18 and 45: Provided, that the persons mentioned in this section shall constitute a reserve for State defence and detail duty, and shall not be required to perform service out of the State in which they reside.

Section 6. That all persons required by the 5th section of this act to enroll themselves, may within 30 days after the passage thereof, out of the Mississippi, and within 60 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 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 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.

Section 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.

Section 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 of 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 18 and 45 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 these persons shall have been assigned to those duties as far as practicable, the President shall assign or detail to their performance such bodies of troops, or individuals, required to be enrolled under the 5th section of this act, as may be needed for the discharge of such duties: Provided, that persons 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 artisans, mechanics, or persons of scientific skill, to perform indispensable duties in the departments or bureaus herein mentioned.

Section 9. That any Quartermaster or Assistant Quartermaster, Commissary or Assistant Commissary, (other than those serving with brigades or regiments in the field,) or officers in the Ordnance Bureau, or Navy Agents, or Provost Marshal, or officer in 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 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.

Section 10. 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.

Section 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 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 execution of said contract: Provided further, that when any such contractor shall fail, default, or fraudulently, to proceed with the execution of such contract, his exemption or detail shall cease.

Section 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.

Section 13. That upon the value of 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 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 5 per cent.

Section 14. That the Secretary of the Treasury be, and he is hereby, authorized, in case the exigencies of the Government should require it, to pay the demand of any public creditor whose debt may be contracted after the passage of this act, willing to receive the same in a certificate of indebtedness, to be issued by said Secretary in such form as he may deem proper, payable two years after the ratification of a treaty of peace with the United States, bearing the rate of interest specified on their face, payable 1st of January of each and every year.

Section 15. The Secretary of the Treasury is authorized to increase the number of depositories so as to meet the requirements of this act, and with that view to employ such of the banks of the several States as he may deem expedient.

Section 16. The Secretary of the Treasury shall forthwith advertise this act in such newspapers published in the several States, and by such other means as shall secure immediate publicity; and the Secretary of War and the Secretary of the Navy shall each cause it to be published in general order for the information of the army and navy.

Section 17. The 32d section of the act for the assessment and collection of taxes, approved May 1st 1863, is hereby repealed.

Section 18. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificate, which, by the first section of the act to provide for the funding and further issue of Treasury notes, approved March 2nd 1863, was required to be therefor deemed to be a bond, to issue to such holder a bond therefor upon the terms provided by said act.

Section 19. That upon 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 33 1/3 cents for every dollar promised on the face of said notes; said tax shall attach to said 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...

Section 20. That upon the value of 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 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 5 per cent.

Post Office, Fayetteville, N. C.,
October 3, 1863.

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