

FISCAL LAWS.

Approved Feb. 16, 1864.

Section 1. 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 he may 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.

Section 2. That all Treasury notes of the denomination of \$100, not bearing interest, which shall not be presented for funding under the provisions of the 1st section of this act, shall, from and after the 1st day of April 1864, east of the Mississippi river, and the 1st day of July 1864, west of the Mississippi, cease to be receivable in payment of public dues, and said notes, if not so presented at that time, shall, in addition to the tax of 3 1/2 per cent imposed in the 4th section of this act, be subjected to a tax of 10 per cent per month until presented; which taxes shall attach to said notes wherever circulated, and shall 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.

Section 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 3 1/2 per cent for every dollar promised on the face of said notes, and 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 whenever presented by person or for funding, or in payment of Government dues, or for postage, or in exchange for new notes, as hereinafter provided, and said Treasury notes shall be fundable in bonds as provided in the 1st section of this act, until the 1st day of January 1865, at the rate of 6 1/2 per cent on the dollar, and it shall be the duty of the Secretary of the Treasury, at any time between the 1st of April and the 1st of July, 1864, west of the Mississippi river, and the 1st of January 1865, to substitute and exchange new Treasury notes for the same at the rate of 6 1/2 per cent 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, shall be subject to the provisions of this act, and any Treasury notes which may remain outstanding on the 1st day of January 1865, and which may not be exchanged for new Treasury notes, as herein provided, a tax of 100 per cent shall be imposed.

Section 4. 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 the Treasury may, after that time, issue new 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 notes at the rate of 2 dollars of interest for \$3 of the old issue, whether said old issue be encumbered for exchange by the holders thereof, or be held into the Treasury, under the provisions of this act, and the holders of the new notes of the old notes, except those of the denomination of \$100, after they are returned to 6 1/2 per cent on the dollar by the tax aforesaid, may convert the same into all certificates bearing interest at the rate of 4 per cent per annum, and payable two years after the ratification of a treaty of peace with the United States, unless sooner converted into new notes.

Section 5. That to pay the expenses of the Government not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue 6 per cent bonds to an amount not exceeding five hundred millions of dollars, the principal and interest thereon shall be free from taxation, and for the payment of interest thereon the entire net receipts of any custom, duties, and excises, and the value of any custom, duties, and excises, which shall be exported from the Confederate States, and the net proceeds of the import duties on raw wool, or so much thereof as may be necessary to pay the interest, are hereby specially pledged: *Provided,* that the duties now laid on imports not hereby pledged and said interest shall be paid in specie, or in sterling exchange, or in coupons of said bonds.

Section 6. That the Secretary of the Treasury is hereby authorized, from time to time, as the wants of the Treasury may require it, to sell or hypothecate for Treasury notes said bonds, or any part thereof, upon the best terms he can, so as to meet or prevent any deficiency, and at the same time reduce as far as possible the amount of the circulation of Treasury notes within reasonable and safe limits.

Section 7. 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 Secretary of the Treasury may prescribe. They shall be for \$100, and shall together with the coupons thereto attached, be in such form and of such authentication as the Secretary of the Treasury may prescribe; the interest shall be payable only 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.

Section 8. All said certificates shall be fundable, and shall be taken in all respects as if provided for the Treasury notes into which they are convertible. If converted before the time fixed for issuing the Treasury notes, such certificates shall bear that time bear interest upon only 6 1/2 per cent on every dollar promised upon their face, and shall be redeemable in new Treasury notes at that time; but after the passage of this act no certificates shall be issued until after the first day of April, 1864.

Section 9. That if any bank of deposit shall give its deposits 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 sign, to be agreed upon by 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 expiration of funding said notes at par shall cease as herein provided.

Section 10. 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, and shall be 6 per cent October 1864, west of the Mississippi river, but after that time they shall be subject to a tax of 3 1/2 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.

Section 11. 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 fund the same in 6 per cent bonds of the Confederate States, payable 20 years after date, and the interest payable semi-annually. But all Treasury notes received by any State after the time fixed for taxing the same as aforesaid, shall be held to have been received diminished by the amount of said tax. The discrimination between the notes subject to the tax and those not so subject, shall be—

Section 12. That Treasury notes heretofore issued bearing interest at the rate of 7 1/2 per cent on the \$10 per annum, shall no longer be received in payment of public dues, but shall be deemed and considered bonds of the Confederate States, 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 13. 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 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.

Section 14. The Secretary of the Treasury is authorized to increase the number of depositories so as to meet the requirements of this act, and to that view to employ such of the banks of the several States as he may deem expedient.

Section 15. The Secretary of the Treasury shall forthwith advertise 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 16. The 42d section of the act for the assessment and collection of taxes, approved May 1st 1863, is hereby repealed.

Section 17. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificates, which, by the first section of the act to provide for the funding and further issue of Treasury notes, approved March 23d 1863, was required to be thereat directed to be a bond, to issue to such holder a bond therefor upon the terms provided by said act.

Section 18. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 19. 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, as 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.

Section 20. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

Section 21. That the tax imposed by this act on the proceeds of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent, in addition to the tax on such profits as income under the act aforesaid.

Section 22. Of the amount of profits, exceeding 25 per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Section 23. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

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 \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have 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, shall be assessed at a value exceeding \$1000.

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

Section 24. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 25. 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, as 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.

Section 26. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

Section 27. That the tax imposed by this act on the proceeds of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent, in addition to the tax on such profits as income under the act aforesaid.

Section 28. Of the amount of profits, exceeding 25 per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Section 29. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

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 \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have 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, shall be assessed at a value exceeding \$1000.

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

Section 30. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 31. 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, as 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.

Section 32. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

Section 33. That the tax imposed by this act on the proceeds of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent, in addition to the tax on such profits as income under the act aforesaid.

Section 34. Of the amount of profits, exceeding 25 per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Section 35. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

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 \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have 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, shall be assessed at a value exceeding \$1000.

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

Section 36. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 37. 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, as 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.

Section 38. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

Section 39. That the tax imposed by this act on the proceeds of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent, in addition to the tax on such profits as income under the act aforesaid.

Section 40. Of the amount of profits, exceeding 25 per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Section 41. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

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 \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have 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, shall be assessed at a value exceeding \$1000.

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

Section 42. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 43. 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, as 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.

Section 44. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

Section 45. That the tax imposed by this act on the proceeds of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent, in addition to the tax on such profits as income under the act aforesaid.

Section 46. Of the amount of profits, exceeding 25 per cent, made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Section 47. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

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 \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have 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, shall be assessed at a value exceeding \$1000.

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

Section 48. That the taxes on property laid for the year 1864, shall be assessed as of 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.

Section 49. 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, as 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.

Section 50. 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 held by or for minors or infants, shall be exempt from the tax in all cases where the interest on the same shall not exceed \$1000.

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 arrears 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, 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 draft 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, east 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 allowances 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 heretofore the duties of provost and hospital guards and clerks, and of clerks in the Commissary and Quartermaster's Departments, in the Ordnance Bureau, and of clerks and employees of navy agents, 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, 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.

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 Governments, as the case may be.

3. Every minister of religion authorized to preach according to the rules of his church, and who, at the passage of this act, shall be regularly employed in the discharge of his ministerial duties; superintendents and physicians of asylums for the deaf and dumb and blind and of the insane; one editor for each newspaper being published at the time of this act, and such employees as said editor may certify, on oath, to be indispensable to the publication of such newspaper; the public printer of the Confederate and State Governments, and such journeymen printers as the said public printer shall certify, on oath, to be indispensable to perform the public printing; one skilled apothecary in each apothecary store, who was doing business as such on the 10th day of Oct'r 1862, and has continued said business, without intermission, since that period; all physicians over the age of 30 years, who now are, and for the last 7 years have been, in the actual and regular practice of their profession, but the term physician shall not include dentists; all presidents and teachers of colleges, theological seminaries, 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 20 students or more. All superintendents of public hospitals, established by law before the passage of this act, and such physicians and nurses therein as such superintendents shall certify, on oath, to be indispensable to the proper and efficient management thereof.

4. There shall be exempt one person as owner or agriculturist on each farm or plantation upon which there are now, and were on the 1st day of Jan'y last, 15 able-bodied field-hands, between the ages of 16 and 50, upon the following conditions:

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 day of Jan'y 1861, either the owner and manager or overseer of said plantation, but in no case shall more than one person be exempted 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 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) 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 impressment 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 subsistence of those living on the said farm or plantation, the Secretary of War shall direct a commutation of the same, to the extent of two thirds thereof by any 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 under the impressment act: *Provided,* that any person exempted as aforesaid, shall be entitled to a credit of 25 per cent on any amount of meat which he may deliver within three months from the passage of this act: *Provided further,* that persons coming within the provisions of this exemption shall not be deprived of the benefit thereof by reason of having been enrolled since the 1st day 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 ought to be exempted on account of public necessity, and to insure the production of grain and other provisions for the army and the families of soldiers. He may, also, grant exemptions or details, on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service: *Provided,* that such exemption shall cease whenever the farmer, planter or overseer shall fail diligently to employ in good faith, his own skill, capital and labor exclusively in the production of grain and provisions, to be sold to the Government and the 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 such road in actual use for military transportation; and said exempt shall be reported by name and description, with the names of any who have left the employment of said company, or who may 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 post coaches and hacks, from military service: *Provided,* that all the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective pursuits or occupations.

Section 11. That the President be, and 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 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 making such contract shall certify that the personal services of such contractor are indispensable to the execution of said contract: *Provided further,* that when any such contractor shall fail, diligently and faithfully, to proceed with the execution of such contract, his exemption or detail shall cease.

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.

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

Schedule of the Arrival and Departure of the Mails at this Office.

BALDWIN via AVERASBORO, N. C.
Arrives daily, except Sunday, at 4 1/2 P. M.
Departs daily, except Sunday at 8 P. M.

BALDWIN via SUMMERVILLE.
Departs Tuesday and Friday at 6 A. M.
Arrives Wednesday and Sunday at 9 P. M.

WARSAW via CLINTON.
Arrives daily at 12 noon.
Departs daily at 1 1/2 P. M.

CARTHAGE.
Arrives Tuesday, Thursday and Saturday at 7 P. M.
Departs Monday, Wednesday and Friday at 1 P. M.

CHESTER, S. C.
Arrives Tuesday, Thursday and Saturday at 6 P. M.
Departs Sunday, Tuesday and Thursday at 1 P. M.

FAIR BLUFF via LUMBERTON.
Arrives Sunday, Thursday and Saturday at 6 A. M.
Departs Sunday, Tuesday and Thursday at 1 P. M.

ROBERTSON via ELIZABETHTOWN.
Departs Monday, Wednesday and Friday at 6 A. M.
Arrives Tuesday, Thursday and Saturday at 2 P. M.

ELIZABETHTOWN via TOWNSVILLE.
Arrives Monday at 6 P. M.
Departs same day (Monday) at 6 P. M.

MAGNOLIA via CYPRESS CREEK.
Arrives Tuesday at 2 P. M.
Departs same day (Tuesday) at 2 P. M.

SWIFT ISLAND via MONTROSE, GOVINGTON and PEWELTON.
Arrives Tuesday at 6 P. M.
Departs Wednesday at 11 A. M.

SWIFT ISLAND via TROY.
Arrives Tuesday at 6 P. M.
Departs Wednesday at 11 A. M.

All mails leaving before 7 A. M., are placed the evening before at 9 P. M. All letters to be sent off from this office, other than by mail, must be paid for, as if sent by mail. All drop letters should be prepaid by 2 cent stamps.

The office will be open on Sunday from 8 A. to 9 1/2 A. M., and from 4 to 6 P. M.

JAS. C. COOK, P. M.

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FOR THE LITTLE POLICE. A further supply at wholesale and retail.

THE NORTH CAROLINA MUTUAL LIFE INSURANCE COMPANY.
NOW in the tenth year of successful operation, with growing capital and assets held upon public confidence, continues to insure the lives of all healthy persons from 14 to 60 years of age, for one year, for seven years, and for life—all its members sharing in the profits.

All slaves from 10 to 60 years of age are insured for one year or for five years for two thirds their value.

All losses are promptly paid within 30 days after satisfactory proof by procedure and Thursday at 1 P. M.

For further information the public is referred to Agents of the Company in all parts of the State, and to

R. H. BATTLE, Secretary, Raleigh.
J. J. HARRIS, Agent at Fayetteville, N. C.

Jan'y 1859.

Blank Warrantable for at the O.G.