

## The Old North State

PUBLISHED WEEKLY BY  
**LEWIS & HARRIS,**  
Editor and Proprietor.

**RATES OF SUBSCRIPTION.**  
ONE YEAR, payable in advance, \$3.00  
SIX MONTHS, " " " " 1.50  
5 Copies to one address, 12.50

**Rates of Advertising.**  
One Square, first insertion, \$2.00  
Each additional insertion, 50  
Twelve lines of breviter—14 inches length—  
the column—or less constitute a square  
Special notices will be charged 50 per cent  
higher than the above rates.

Court orders, six weeks, \$7, if the cash accom-  
panies the order, \$10 if it does not.  
Obituary notices, over six lines, charged  
as advertisements.

To persons wishing to advertise for a longer  
time than one month the most liberal  
terms will be given.

An act to provide for the collection of taxes  
by the State and by the several coun-  
ties of the State on property, polls and  
income.

The General Assembly of North Carolina do  
enact:

**SEC. 1. Valuation of lands when to be made.** There shall be a valuation of the taxable lands of the State in eighteen hundred and sixty-nine, and every two years thereafter, and the valuation so made shall stand during that period unless altered as hereinafter prescribed. The personal property shall be valued annually as hereinafter prescribed.

**SEC. 2. Meaning of the words "lands" and "real property,"** in this act. The words "lands" and "real property" shall be construed in this act, to include not only the soil, but all buildings and erections thereon, all rights, franchises and easements appurtenant thereto, and all mines or minerals on or under the surface.

**SEC. 3. County Commissioners to appoint Assessors.** The Commissioners of the several Counties, at a meeting to be held within thirty days after the ratification of this act, and on the first Monday in March in every year thereafter, shall appoint in each Township of their respective Counties, three assessors qualified to serve as jurors, one of whom shall be an owner of real estate in the county, who shall constitute a Board of Valuation for the Township, with a compensation of two dollars per diem while actually employed, and who shall take oath faithfully to perform the duties of the office according to law. Whenever a legal Board of Trustees shall exist in any Township, such appointments as are herein provided for shall be made, and the duties herein prescribed for the assessor and his assistants shall be performed by said Board.

**SEC. 4. Assessors shall be notified of their appointment.** Within three days after such appointments the Clerk of the Commissioners shall deliver to the Sheriff a list of such appointments, and also a notice of his appointment, addressed to each appointee; within twelve days after the receipt from the Clerk, the Sheriff shall serve such notice on the appointees either by personal delivery or by leaving at their residences. He shall return the list with a report of his proceedings endorsed to the Clerk before the first day of April.

**SEC. 5. Penalties on appointees for not serving.** If any appointee shall wilfully neglect to perform the duties of the appointment, he shall forfeit and pay to the Commissioners of the county, for the use of the county, one hundred dollars, unless excused by the county Commissioners, and it shall be their duty to cause the same to be prosecuted.

**SEC. 6. Vacancy, how and when filled.** If a vacancy shall occur from any cause, in any appointment of Assessors, the Commissioners shall meet and fill it.—This and the two next preceding sections do not apply to the Board of Trustees of Townships.

**SEC. 7. Assessors to advertise in their Townships.** The assessors shall advertise in three or more public places within their Township, at least ten days before the first day of April, at what place or places therein, they will attend to receive the tax lists; and they shall attend accordingly. If there be a Board of Trustees in the Township, these duties shall be performed by said Board.

**SEC. 8. The list to be given in during April.** Tax lists shall be given during the month of April by the person charged or his agent. If the person liable be a corporation, its property may be given in by the President, Cashier, Treasurer, Secretary or other person appointed for that purpose.

**SEC. 9. Real property and farming stock, &c., shall be given in where situated on the first of April.** All real property, and all stock, farming utensils and other personal property used in connection with the cultivation of a farm, shall be given in the Township in which said property is situated on the first day of April, and where the line of any Township runs through any resident's land the same shall be listed in the Township of such resident.

**SEC. 10. All other property and polls to be given in where the tax payers reside on the first day of April.** All other personal property whatever, including moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, and all taxable

polls and all other subjects liable to taxation, except such franchises and personal property as are herein specially provided for, shall be given in the Township in which the person so charged resides, on the first day of April. The residence of a corporation, partnership or joint-stock association for the purpose of this act, shall be deemed to be in the Township in which its principal office or place of business is situated; if, however, the corporation, partnership, or association, have separate places of business in more than one Township, it shall give in for each, the property or effects therein, but any body of lands belonging to a corporation, partnership or association, and divided by Townships in which the larger part thereof is situated.

**SEC. 11. Tax payer to give in list of his property.** At the time and place appointed by the assessors the tax payer shall attend, and the Assessor shall read over to each one giving in his list, all the articles and subjects of taxation, and thereupon he shall render the assessor his list of taxables, and at the same time taking the following oath:

"I, A. B., do solemnly swear (or affirm) that I have rendered a true and full statement of all subjects of taxation which I, in my own right, or as agent of, or in trust for any other person or in any other capacity, are by law required to be listed for taxation according to my best knowledge, information and belief, so help me God."

**SEC. 12. What the list shall contain.** The list shall state the following particulars concerning the taxable property of the person giving in, and shall refer to the first day of April in that year:

1. The quantity of land listed in the Township; how much is arable, pasture and wood land, respectively; if any of it be waste and unproductive of beneficial occupation, the last valuation; the land shall be described by name, if it has one, otherwise in such way that it may be identified.

2. The number horses, mules, cattle, hogs, and sheep, separately, and the value thereof.

3. The estimated value without specifying the articles of farming utensils, and mechanical tools and of household and kitchen furniture, including therein all silver and plated ware, pictures, books, and watches and jewelry possessed by the party, his wife, or any minor child.

4. Money on hand, or on deposit in any bank.

5. The amount of solvent credit owing to the party, whether owing by bond, note, bill of exchange, open account, or due and payable, and whether owing by any government, except bonds of the State, or of the United States, exempt from taxation by law, except rent accruing for the current year for hire of taxable property. If any credit be regarded as not entirely solvent, it shall be given in at its estimated value: *Provided*, That no Judge of the Superior Court or Justice of the Peace shall give judgment on any credit, for more than it was valued at when given in, that no officer shall collect, on execution, or otherwise more than the aforesaid value. The party may deduct from the amount of debts owing to him, the amount owing by him, and the residue only shall be liable to taxation.

6. Stocks in any incorporated Company or joint association, and their estimated value, but the stock shall not be taxed if the property of the Company pays a tax.

7. All other personal property whatever, so described that its identity and location may be known, and the value thereof.

8. The income of the party for the year next preceding the first day of April in the current year, with a statement of the source or sources from which it was derived. From the amount of the income, five hundred dollars shall be deducted, and also the amount derived from property taxed by the laws of this State, and also the amount derived, from any trade, purchase, or possession taxed by the laws of this State.

9. If the party be a non-resident of the County and own land therein, it shall state his address, and may name any agent resident in the County, to whom notices may be given respecting his taxes.

**SEC. 13. Guardians Executors, &c., to give in separately.** Every guardian, executor, administrator or trustee, shall in like manner, but on a separate list, give in the property held by him in that capacity. The value of the franchise of every Rail Road, Canal, Turnpike, Plank Road, Navigation, and Banking Company shall be given by the President or chief officer of the said several corporations, on the day fixed by this act for the giving in of taxable property, to the Treasurer of the State, and shall be assessed and valued by the said Treasurer, the Auditor and the Governor of the State, and their valuation shall be returned to the County in which any part of said Roads, or Canals, or Navigation works shall be, and the tax upon such franchise so valued shall be the same as upon property of equal value, and the tax collected in each county and township shall be in proportion to the length of such Road, Canal, or works lying in such county or township respectively, and such taxes shall be collected as other taxes are by law required to be. The rolling stock of every Rail Road company, and the vessels employed by any Canal or Navigation company, on its canal or works, shall be valued with the franchise.

**SEC. 15. What property exempt from taxation.**

1. The property belonging to the United States or this State, or to any county or incorporated city or town.

2. The property belonging to, and set apart and exclusively used for the University, Colleges, Institutes, Academies, schools for the education of youths, or the support of the poor or afflicted. Such property as may be especially set apart for and appropriated to the exercise of Divine worship, or the propagation of the Gospel, or used as parsonages.

3. Open property as may be set apart for grave yards or burial lots, except such as are held with a view to profit, or for the purposes of speculating in the sale thereof.

4. Such property of the State and agricultural societies as may be set apart and used by them for agricultural fairs.

5. Arms for master, wearing apparel for the use of the owner and his family, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, not exceeding in aggregate value two hundred dollars: *Provided*, That the exemption from taxation shall not exceed two hundred dollars in behalf of any individual taxpayer.

**SEC. 16. How the property shall be valued.** In the years prescribed for the valuation of the land, the assessors shall affix to the description of each piece of land, its true value in money, on the first day of April in that year, and this value, unless altered as hereinafter prescribed, shall be annually fixed to that land until a new valuation is made.

They shall in every year value the personal property at its true value. The valuation found by them, they shall affix to every species of property particularized in section twelve of this act. If any person liable to be charged with taxes shall refuse to answer any question respecting his taxable property, he shall be guilty of a misdemeanor, and on conviction, liable to be punished by fine or imprisonment, at the discretion of the assessors, to whom the refusal to answer, to bind over the offender to appear at the next term of the Superior Court of the County, and to report the facts to the Solicitor for the Judicial District, in order that the offender may be prosecuted. In valuing the property of Rail Roads and other corporations in which the State is a stockholder, the whole property shall be valued, but a part of the valuation shall be deducted, proportionate to the interest of the State, and the tax levied on the residue only; the tax so levied, when paid by the corporation on the individual corporation only, and when any dividend shall be declared, to be divided to the State, by the amount of all stocks or shares in incorporated Companies shall not be taxed when the property of the company is taxed.

**SEC. 17. Auditor to provide forms and Sheriff to distribute to Assessors.** The auditor of the State shall prepare a form to be used in listing property for taxation, and each year shall furnish the Sheriff of each county, on or before the first Monday in March, with a sufficient number of printed copies, and the Sheriff shall deliver to the assessor of each township a sufficient number of such forms for their use.

**SEC. 18. Assessors to make an abstract of their tax lists.** The assessor shall make an abstract of the tax lists given in to him according to form, to be furnished him by the auditor of the State, and shall on or before the tenth day of May in each year, return such abstract to the clerk of the commissioners. He shall also return a list of all property in his township not given in for taxation, with a description and valuation thereof, made by the assessors and the names of the occupant and supposed owner. And a list of the taxable polls of the township not given in for taxation. The return so made shall be open to the inspection of all persons interested, and the clerk shall give to any person desiring it, a copy of so much thereof as relates to his property, on payment of a fee of ten cents.

**SEC. 19. County Commissioners to raise list, when.** The commissioners of each county shall meet on the third Monday in May and revise the tax lists and valuations reported to them, and complete the lists by computing the tax payable by each person, and affix the sum opposite his name. They shall sit for one week, at least, and shall hear all persons objecting to the valuation of their property, or to the amount of tax charged against them. They shall have power to summon and examine witnesses, and shall correct the abstract of the Township assessors as may be right and just, so that the valuation of similar property throughout the county shall be as near uniform as possible. They shall have power to raise the valuation upon such property as they shall deem unreasonably low. Any person who has accidentally failed to give in before the Township assessors, shall be allowed to do so before the commissioners at their meeting; the Commissioners shall ascertain the value of their property by the examination of witnesses or otherwise, and insert it in the abstract, and without satisfactory excuse they shall add to the tax of the person so allowed to give in, five per cent. on the regular amount of his tax for that year.

**SEC. 20. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 21. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 22. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 23. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 24. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 25. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 26. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 27. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 28. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 29. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 30. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 31. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 32. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 33. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 34. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 35. How complaints of excess proceed with.** If any person shall complain before the commissioners that his property has been improperly valued, or that he is charged with an excessive tax, he shall present his complaint in writing, and they shall hear any evidence adduced by him, and shall summon and examine any witnesses necessary for a just decision of the question. They shall record all the evidence received and their decision; if they decide against the complainant, they shall also give judgment as to the value of the property, and the tax thereon.

**SEC. 26. When taxes may be paid, when due.** All taxes may be paid on or after the first day of July, in each year. All taxes shall be due on the first day of October in each year; when paid, the Sheriff shall note on the tax list, against the name of the party, the date of payment and the amount paid, he shall also give receipt to the parties, stating the amount of the state and county tax, separately, and the date of payment.

**SEC. 27. Sheriffs to attend to receive taxes.** The Sheriff, in person or by deputy, shall attend to receive the taxes at the House of his county, during the months of August and September, for the purpose of receiving taxes; he shall also, in the manner, attend at least one day during the month of July; at some place in each Township, of which ten days' notice shall be given by advertisement at three or more public places in the township.

**SEC. 28. Sheriffs to notify Treasurer of the State when they have five hundred dollars or over.** Every Sheriff, when he shall have five hundred dollars or more of the State taxes in his hands, shall inform the Treasurer of the State thereof, by letter, and the Treasurer shall have power to direct that all money in the hands of the Sheriff shall be transmitted to the Treasury, in such manner as he may prescribe, under such penalties as are prescribed in cases of non-payment of taxes, on the day of annual settlement: *Provided*, That he shall not be obliged to incur any personal expense thereby; and he shall receive payment for such credit at the annual settlement, together with the expenses necessarily incurred in carrying out the provisions of this section.

**SEC. 29. How Sheriff to Collect.** Whenever the taxes shall be due and unpaid, the Sheriff shall immediately proceed to collect them as follows:

1. If the party charged have personal property, of a value equal to tax charged against him, the Sheriff shall seize and sell the same, as he is required to sell other property, under execution.

2. If the party charged has not personal property to be found in the County, of sufficient value, the Sheriff shall levy upon the lands of the delinquent, or any part thereof, he shall notify the delinquent of such levy, and of the day and place of sale, by service of a notice, stating that the delinquent cannot, by reasonable diligence, be found in the County, but has a known agent therein, and his own address is known, or can be ascertained by reasonable diligence, the notice shall be delivered to such agent, and shall also be mailed, post-paid, to the address of the delinquent. If the delinquent has no known agent in the County, or his address cannot, with reasonable diligence, be ascertained, the Sheriff shall publish a notice substantially as above described, at the Court House door and two other public places, and also in some newspaper published in the county where the land is situated, and if there be no newspaper published in the county, then in the nearest newspaper. The notice shall be served or published as aforesaid, at least thirty days before the sale of the land. The sale shall be made at the Court House of the county in which the land lies, and shall be on one of the days prescribed for sales under execution, and shall be conducted in all respects as sales under execution are. If the delinquent resides out of the county, and his address known, the Sheriff, within one month after the sale, shall mail to him notice of the sale and of the date thereof, of the name and address of the purchaser of the sum bid and of the amount of taxes and cost to be paid by him as a condition of his redemption.

**SEC. 30. Who is to be the purchaser, and what he shall pay.** The highest bidder shall be the purchaser. He shall immediately pay to the Sheriff the amount of taxes and cost due by the delinquent; the Sheriff shall give him a receipt, stating the sum paid and upon what amount, and describing the property, and shall cause the same to be recorded by the Register of Deeds.

**SEC. 31. If no one will bid for, any piece of real property the amount of the taxes assessed thereon, and the charges of sale, the Sheriff shall bid off the property for the State, and upon proving the fact, and sending to the Auditor of the State a deed to the State, for the property duly registered in the County in which it lies, shall have credit for the amount of such tax and charges; the deed shall be deposited by the Auditor with the Secretary of State. The property, so purchased by the State, shall be under the control of the Board of Education, and be held for the purpose, and under the powers, for which the swamp lands of the State are now held. Lands so sold may be redeemed as other lands sold for taxes are allowed to be.**

**SEC. 32. The delinquent may redeem the property within twelve months.** The delinquent may retain the possession of the property for twelve months after the sale, and within that time may redeem it by paying or tendering to the purchaser the amount paid by him and twenty-five per cent. in addition thereto. If the purchaser shall accept the sum so tendered, he shall give a receipt therefor; if he shall refuse, the delinquent may pay the same to the Clerk of the Superior Court for the county, for the use of the purchaser, and the Clerk shall give a receipt therefor: such payment shall be equivalent to payment to the purchaser. The delinquent may cause the receipt of the purchaser, or of the Clerk, to be registered, and the Register of Deeds shall refer to such registration, in the margin of his registration of the receipt from the Sheriff to the purchaser; after the payment to the purchaser, or to the Clerk, for his use as aforesaid, his right under the purchase shall cease. No sale of the property by the purchaser, or by the delinquent, within the twelve months, shall convey to their respective vendees, any other rights or estates than the parties themselves possess.

**SEC. 33. If the delinquent fails to redeem.** If the delinquent shall fail to redeem as prescribed in the preceding section, the purchaser may, within eighteen months after the purchase, pay to the Sheriff the residue of the taxes, together with interest thereon at the rate of one per centum per month, from the expiration of the twelve months, next succeeding the sale to the day of payment, and demand a deed. The Sheriff shall receive the money for the use of the delinquent and make the deed; the Sheriff shall be entitled to retain from the money so paid, for his trouble in the premises, five dollars, and the residue he shall pay to the delinquent, on demand. The deed from the Sheriff to the purchaser shall be registered within six months, and when so registered shall convey to the grantee therein all the estate in the premises, which the delinquent had, at the time of the sale for taxes.

**SEC. 34. When State Taxes to be paid by the Sheriff.** On or before the fifteenth day of December in each year, every Sheriff shall return, on oath, to the Auditor of the State, an account of taxes collected by him, adding the sum apparently due from the tax list, the amounts collected for penalties from delinquent. He shall be allowed to deduct from the sum as returned:

1. The amount of taxes charged against any person, whom the clerk of the commissioners shall certify to have appealed from a decision of the commissioners respecting his liability and to have given the bond required: *Provided*, that the clerk of the court to which the appeal was taken shall certify that it is finding and undecided. The sum so unliquidated shall be carried forward by the Auditor as a charge against the Sheriff on his next year's account, from year to year, until the decision of the appeal, after which they shall be collected and paid or balanced, if the final decision be in favor of the appeal.

2. All poll taxes and other personal property certified by the commissioners of the county, through their President or clerk, to be insolvent and uncollectible.

3. Five per centum commissions on the amount collected, and travelling expenses to and from the city of Raleigh, at the rate of ten cents per mile, by the usual route of travel.

4. All payments duly made, upon the order of the Auditor of the State.

**SEC. 35. Penalty on Sheriffs for failure to account.** If any Sheriff shall fail to account and pay as required in the preceding section, he shall forfeit and pay to the State one thousand dollars, and it shall be the duty of the Auditor of the State to furnish the Solicitor of the Judicial District, in which the county of Wake is, a copy of the bond of the Sheriff, and a certificate setting forth the sum which appears to be due from the Sheriff by the tax list filed in his office, and that the same, or a certain sum thereof, as the fact may be, is unpaid. The Solicitor shall thereupon immediately cause an action to be brought in the Superior Court of Wake County, upon the bond of the Sheriff, against him and his sureties, for the sum so certified to be due, and also for the penalty aforesaid, and the copy of the bond and certificate of indebtedness shall be *prima facie* evidence of the right of the State to recover. The complaint and other pleading, shall be deemed to be sworn to, for the purpose of requiring the defendants to verify their pleadings by oath. If any Sheriff shall fraudulently and corruptly fail to account and pay, in addition to the penalty provided in this section, such defaulting Sheriff shall be liable to be prosecuted as for a felony, and on conviction, shall be imprisoned in the Penitentiary for not less than one, nor more than five years. In the prosecution of any defaulting Sheriff, any lawful evidence of his appointment as Sheriff, shall be competent, but the certificate of the Auditor setting forth the sum which is due from the tax list, filed in his office, and that the same or a certain sum thereof is unpaid, shall be *prima facie* evidence against such Sheriff as a defalcation in the duties of his office on his trial.

**SEC. 36. Sheriffs to pay County taxes.** The Sheriff shall pay the county taxes to the county Treasurer or other lawful officer; he shall at no time retain in his hands over three hundred dollars for a longer time than ten days, under a penalty of one per centum per month to the county upon all sums so unlawfully retained. On or before the first day of January in each year, the Sheriff shall account with the county Treasurer or other lawful officer, for all taxes, which have been, or might and ought to have been collected by him, for the county, during the fiscal year. He shall be charged with the sums appearing by the tax list as due for the county taxes, and shall be allowed to deduct therefrom, as is prescribed in section thirty-three, respecting his settlement of State Taxes.

**SEC. 37. County Commissioners to appoint a committee to assist in settlement.** The county commissioners, at the last regular or other subsequent meeting in each year, shall appoint one or more of their number to be present and assist at the accounting and settlement between the Sheriff and the county Treasurer, pro-

vided for in the next preceding section, and also to audit and settle the accounts of the county Treasurer, and of all other county officers authorized to receive or disburse the county funds. The accounts so audited shall be reported to the county commissioners, and when approved by them, shall be filed with their Clerk, and recorded on his book, and shall be *prima facie* evidence of their own correctness, and impeachable only for frauds or spectral error.

**SEC. 38. Penalty of Sheriff for failing to account.** In case the Sheriff of any county shall fail, neglect, or refuse to account, as above prescribed, the county commissioners may, if they shall find that he is not a fit person to hold the office, remove him from office, and appoint in his stead any other person whom they may think proper.

**SEC. 39. Other County Officers, when to account, and penalty for failure.** In each year the county Treasurer shall give three days notice to all county officers [except the Sheriff] authorized to receive or disburse the county funds, to appear at the Court House of the county on a certain day during the first ten days in January, before him and the Committee appointed by the county commissioners, and present an account of all sums received or disbursed by them for the County, with their vouchers; and any officer failing to attend and account shall be deemed guilty of a misdemeanor. The accounts when audited shall be reported to the county commissioners at their next meeting, and if approved by them, shall be filed with the clerk and recorded in the book of their proceedings, together with their approval and shall be deemed *prima facie* correct.

**SEC. 40. This act shall go into effect upon the ratification of any act, which shall be passed by the General Assembly, on or before the 15th day of March, A. D. 1869.**

From the Standard.

**CAPTIONS**  
Of acts and resolutions passed by the General Assembly of North Carolina at its session of 1868-'69.

**ACTS.**  
An act to transfer cases from the docket of the late Criminal Court of Craven county to the Superior of the same.

An act to incorporate Castle Hayne Vineyard company.

An act to incorporate the Swift Island Manufacturing company in the county of Montgomery.

An act to transfer to the county of Montgomery that portion of the Fayetteville and Albemarle Plank Road that is included within the limits of Montgomery county.

An act for the relief of the securities of S. A. Warren, late sheriff of the county of Northampton. (Authorizes the present sheriff to collect arrears of taxes for the years 1866-'67.)

An act to authorize the county commissioners of Anson county to levy a special tax, amount not to exceed \$15,000, to build a jail and court house.

An act to continue in force and amend an act entitled an act to authorize the county of Cumberland and the town of Fayetteville to issue bonds for their indebtedness, ratified March 2d, 1867,—"Justices" to "commissioners," who are authorized to levy a tax to pay the interest on the bonds to be issued; such action to be submitted for ratification to the qualified voters of the county.

An act to authorize the commissioners of Rockingham county to levy a special tax for the purpose of building and repairing bridges in said county.

An act to authorize and empower Reuben King, late sheriff of Robeson county, to collect arrears of taxes. Allows his representatives until January 1870, to collect arrears of taxes for the years 1866-'67.

An act to amend an act to incorporate the Atlantic Fire company No. 1, in the town of Newbern.

An act to incorporate Woodlawn Cotton and Woolen Manufacturing Company, in the county of Gaston, N. C.

An act to incorporate the Lockville Manufacturing company.

An act to amend an act entitled an act to incorporate the town of Lillington in the county of New Hanover.

An act to incorporate Richland Lodge, No. 214, A. Y. M. in the town of Thomsville, county of Davidson.

An act to be entitled an act to provide for the burial expenses of the late Hon. D. J. Rich, and for other purposes. Appropriate \$240 in addition to the actual expenses incurred by the committee to conduct the remains to its final resting place.

An act to incorporate the bank of Mecklenburg.

An act to amend the charter of the Atlantic, Tennessee and Ohio Railroad Company.

An act to authorize the commissioners of Hertford county to levy a special tax. Not to exceed \$2,000 to build a jail and court house.