

THE NEW REVENUE ACT.

The Taxes Upon the Many Occupations of the People.

RAISES NEARLY \$1,700,000.

The New Features of the Bill as it Comes from the General Assembly. Its Provisions Mean There will be no Deficit in the State Treasury.

Sunday's News and Observer.

It is estimated by Representatives Willard, of New Hanover, and Page, of Montgomery, that the Revenue bill of 1901 will bring to the State Treasury about one million seven hundred thousand dollars. This money is to be expended for the conduct of the State Government, the appropriations to charitable and penal institutions, the interest on the four per cent consolidated debt of the State and for other specific appropriations made by law.

The necessary funds are to be raised by the levying and collection of the following taxes:

SCHEDULE A.

POLL TAX.—On each taxable male between the ages of 21 and 50—for education and support of the poor, \$1.29.

AD VALOREM TAX.—On each \$100 valuation of all property required to be listed by law—for State purposes, 21 cents; for pensions, 4 cents; for public schools, 18 cents; total 43 cents.

No municipal corporation allowed to impose tax more than 1 per cent on real and personal property, except by authority of the General Assembly.

Inheritance Tax. When legacy is from \$2,000 to \$5,000. When beneficiary is lineal issue, lineal ancestor, brother or sister of the deceased, on every \$100 given, 75 cents.

When beneficiary is descendant of brother or sister of deceased, on every \$100 given, \$1.50.

When beneficiary is brother or sister of father or mother of deceased, or descendant of these, on every \$100 given, \$3.00.

When beneficiary is of other relationship or stranger in blood to the deceased on every \$100 given, \$5.00.

EXEMPTION.—Property passing to husband or wife or for charitable or educational purposes is exempt from this tax.

When legacy is between five and ten thousand dollars, the tax as above is to be multiplied by one and one-half. From ten to twenty-five thousand, multiply by two.

From twenty-five to fifty thousand, multiply by two and one-half. All above fifty thousand to be multiplied by three. (Provisions for collection.)

INCOME TAX.—On all excess of gross income over legal exemption, 1 per cent. Exemption on property already taxed, or incomes less than one thousand dollars. No inheritance or income tax to be levied by any city, town, township or county.

SCHEDULE B.

THEATRES.—Exhibitions for profit, city of more than ten thousand inhabitants, per year, \$200; between five and ten thousand, per year, \$100; between twenty-five hundred and five thousand, per year, \$50; between one thousand and twenty-five hundred, per year, \$15.

Half of above to State and half to county. TRAVELLING THEATRICAL COMPANIES.—In unlicensed hall, each performance, \$10.

CIRCUSES, MENAGERIES, ETC.—Circus, or circus and menagerie, each day, \$200; side show, each day, \$50; other shows, where animals are exhibited, or trapeze or juggling performances given, each day, \$50.

Power is given county commissioners to fix tax not less than above or more than one thousand dollars. All exhibitions or entertainments solely for religious, charitable or educational objects are exempt.

ATTORNEYS, PHYSICIANS, DENTISTS, OULISTS, OPTICIANS.—Annual tax, \$5. No city allowed to levy additional tax.

AUCTIONEERS.—All auctioneers who charge for service, in city or town of fifteen thousand or more inhabitants, annual tax, \$20; between ten and fifteen thousand inhabitants, \$15; between five and ten thousand inhabitants, \$10; between one and five thousand, \$5.

REAL ESTATE AND RENT COLLECTING AGENTS.—Also all persons who draw deeds and con-

tracts or assume to attend to other legal business for compensation; same as auctioneers.

DEALERS IN FRESH MEATS.—For each place of business, same as auctioneers. Not to apply to farmers vending their own products, and without a regular place of business.

WOOD AND COAL DEALERS.—Wholesale or retail, same as auctioneers. Not to apply to those who sell less than 100 cords of wood a year, or to persons who cut and haul their own timber.

Photographers, Lumber Dealers, Undertakers, Laundries (except steam), half of tax on auctioneers.

STEAM LAUNDRY.—Same as auctioneers.

COLLECTION AGENCIES AND DEALERS IN SECOND-HAND CLOTHING.—Annual license tax of \$25.

JUNK DEALERS.—Same as auctioneers.

HORSE DEALERS.—All who buy or sell as a business, annual tax of \$25. No tax to the county.

PEDDLERS OF CLOCKS, STOVES, RANGES.—For each county in which they peddle, annual tax of \$50. No tax to town or county.

PEDDLERS OF EYEGLASSES OR SPECTACLES.—For each county in which they peddle, annual tax of \$10. No tax to town or county.

BICYCLE DEALERS.—All dealers in bicycles or bicycle supplies in cities of 12,000 or over, annual tax of \$10; between 5,000 and 12,000, annual tax of \$5. Not to apply to persons repairing bicycles exclusively.

DEALERS IN THEATRE TICKETS.—To all dealers in theatre tickets, annual tax of \$5; not to apply to towns of less than 2,000 inhabitants.

MERCHANDISE BROKERS.—On all commission merchants, per annum \$10. If merchant, broker, or dealer also buys and sells on his own account an annual tax levied on him otherwise exceeds \$10, he is exempt from this tax.

SHIP BROKERS.—On all persons so engaged, annual tax of \$20.

PAWNBROKERS.—On persons so engaged, annual tax of \$100.

LIVERY STABLES.—On every horse or mule kept, for six months, 56 cents.

SEWING MACHINES.—Every manufacturer or dealer in sewing machines, annual tax for each distinct class or style of machine having separate and distinct name, \$350. Duplicate certificates to agents, 50 cents. No county, city or town tax.

FEATHER RENOVATORS.—To all persons so engaged, annual tax for each county in which they operate, \$10.

PEDDLERS.—Each peddler on foot, each county, per year, \$10; each peddler, with horse or mule, with or without vehicle propelled by any other power, each county, per year, \$30; each itinerant salesman, on street or in a house rented temporarily, each county, per year, \$100; not to apply to those who sell ice, fuel, fish, vegetables, fruits or any articles of the farm, dairy or articles of their manufacture, (except drugs, medicines and nostrums) nor to persons exchanging woolen goods for wool nor to drummers selling by wholesale.

MERCANTILE AGENCIES.—Every mercantile agency or association, per year, \$200, no additional city, town, or county tax.

GYPSIES OR FORTUNE TELLERS.—For practicing their craft, or offering to trade horses, each county, per year, \$150; no exemption from indictment or penalties imposed by law on account of license granted.

LIGHTNING ROD AGENTS.—For each county in which operations are carried on, per year, \$20.

HOTELS.—Hotels charging less than \$2 per day, annual tax for each and every room, 25c.; hotels charging \$2 a day, 50c.; office, dining room, one parlor, kitchen and two other rooms shall not be counted.

COTTON COMPRESS.—For each compress, per year, \$50.

BILLIARD, POOL TABLES AND BOWLING ALLEYS.—On each billiard, pool table, bowling alley or alley of like kind for public use in connection with place where liquor is sold, per year \$50; same kept in other places, per year, \$20.

GIFT ENTERPRISE, PRIZE PHOTOGRAPHS, SLOT MACHINES.—Gift enterprises, or giving prizes as an inducement for purchases, per year, \$20; itinerant dealers in prize photographs or prize of any kind, each county, per year, \$100; each slot machine, where return is of value equal to or greater than deposit, \$10; section does not apply to merchants or manufacturers who make presents of a certain value, or allow rebate on purchases. Section makes it unlawful to operate a slot machine, when the return is uncertain and sometime nothing.

SLOT MACHINES WITH FIXED

RETURNS.—Where the return is certain, such as cigars, cigarettes, chewing gum, or for musical or weighing machines and for other places for other games or play, year \$2.50.

SKATING RINKS AND AMUSEMENT DEVICES.—On skating rinks, bagatelle table, merry-go-round, hobby horses, switchbacks, shooting galleries, and other places for other games, or playing for gain, each county, per year, \$20.

STOCK BROKERS.—Dealers in stocks, bonds, etc., in towns of less than 5,000 inhabitants, \$25; between five and ten thousand, \$50; above ten thousand, \$75.

STATE BANKS AND PRIVATE BANKERS.—State banks, private bankers, savings bank or banking associations for every \$1,000 of capital, per year, \$1; no county, city or town tax allowed.

PACKING HOUSE AGENTS.—On all agents of packing houses, each county, \$100; not required if merchandise brokers tax is paid.

BREWERIES AND AGENCIES.—On each brewery, per year, \$200; each agency for distributing, bottling or selling beer, ale, porter or other malt liquor, each county, per year, \$50.

DEALERS IN FUTURES.—For all engaging in such business where no actual delivery is to be made in towns between five and ten thousand inhabitants, \$100; between ten and fifteen thousand, \$200; above fifteen thousand, \$300.

LIQUOR DEALERS.—Each firm or company dealing in liquor, a semi-annual tax as follows:

Selling in quantities of five gallons or less, \$50; selling in quantities of five gallons or more, \$100; selling only malt liquors, \$25; no tax required of persons selling wines of their own manufacture, at the manufactory, or within one hundred yards, in quantities not less than one quart, nor spirits in quantities not less than one gallon.

DEALERS IN RICE BEER, MEDICATED BITTERS, ETC.—Dealers in rice beer, medicated bitters, champagne, cider, cherry cider, orange cider, plum cider, scheidam schapps, etc., such beverage partaking of the intoxicating nature of spirituous, vinous or malt liquors, are classed as liquor dealers and failure to have license shall bring fine of from \$200 to \$500, one half to informer, or imprisonment from three months to three years.

DRUGGISTS SELLING LIQUORS.—For selling by prescription, not to be drunk on premises, per year, \$50; if sold otherwise druggist is subject to liquor dealers' tax. In towns of less than 500 inhabitants, or where the sale is otherwise restricted by law, per year, \$25.

GRAIN DISTILLERIES.—Where liquor is sold in quantities from one to four gallons, per year, to the State, \$25; to the county, \$25.00.

SOCIAL CLUBS.—Social clubs that sell or give liquor, 75 members. Semi-annual tax on each member for past year, \$1; where male members only are used, 50c. No person under 21 can be a member of such club and no license is granted in counties where sale of liquor is prohibited by law.

All liquor license taxes, either State or county, go to County Board of Education for benefit of schools of the county.

(Continued on 8th page.)

Remarkable Cures of Rheumatism. From the Vindicator, Rutherfordton, N. C.

The editor of the Vindicator has had occasion to test the efficacy of Chamberlain's Pain Balm twice with the most remarkable results in each case. First, with rheumatism in the shoulder from which he suffered excruciating pain for ten days, which was relieved with two applications of Pain Balm, rubbing the parts afflicted and realizing instant benefit and entire relief in a very short time. Second, in rheumatism in the thigh joint, almost prostrating him with severe pain, which was relieved by two applications, rubbing with the liniment on retiring at night, and getting up free from pain. For sale by Hood Bros.

Business and Philanthropy Combined

The York Home Magazine, published at 93-99 Nassau Street, New York, is attracting attention by distributing gratuitously several thousand yearly scholarships in standard business schools and colleges, in this and other states, during the next ninety days. During this period, whoever sends the largest number of subscribers—whether a dozen or ten dozen—from his town or county, wins a scholarship. Coming from a good magazine the offer is worth investigating.

The Edwards of England.

Edward VII, comes to the throne at the age of fifty-nine. His predecessor of the name, the boy king of 1547, was only nine years old when he became king, and his reign is an unimportant interval between the reigns of Henry VIII, and Bloody Queen Mary.

The fifth Edward was also a child, and one of piteous memory, since his name is irretrievably linked with that of Richard III. The reign lasted only from the 9th of April to the 25th of June, and was disturbed in its earlier days by party intrigues to gain possession of the little king, and later by the barefaced scheming of Richard III, to secure the throne. And in the end the child, unable to protect himself and with no friends powerful enough to defend him, met an obscure death in the Tower with his little brother Clarence.

Still further back came Edward IV, and Warwick the King Maker, whose power made Edward's lot uncertain and even availed to restore to the throne, for a time, the banished Henry VI.

And so the romantic story goes back, tale by tale and century by century. In 1327 came the soldierly Edward III, always to be remembered as the father of one of the most romantic figures in England's history, Edward the Black Prince. And with him and his brilliant son we con over the names of Crecy and Poitiers, Sluys, and Calais—names that to this day make part of the glory of England.

Edward's father was a weakling and a trifler between a warlike sire and a warlike son. It was he who lost Bannockburn and all his father's conquests in Scotland; and it was he who had as his friend and comrade the perfumed and curled Piers Gaveston, whom he kept near him until another Warwick, called by the favorite in his merry wit, the Black Dog of Arden, ended his useless life in that terrible dungeon by the Avon. This King Edward was the first Prince of Wales.

The first Edward has been thus far the most illustrious of the name. He was a strong man, an able general, a powerful king. It was he who made the first material encroachments upon the territory of Wales, and it was he who harassed Scotland so fearfully and almost reduced that hardy nation to subjection. He was an inveterate castle builder, and the most splendid fortresses in the kingdom, Carnarvon and Conway in Wales, stand ruined after six hundred years, lasting monuments to the mighty will of the master that built them. It is pleasant to connect this stern and rugged soul with a little that is gentle and human, which we may easily do if we credit the stories of his love for Eleanor, his queen, and of their happy life at beautiful Carnarvon Castle.

Last and earliest of all is the Confessor, Edward, the old Danish devotee, to whom we owe the continuance of a church which is now the most glorious in England—the church to which every English foot turns sooner or later in pride and reverence—Westminster Abbey.

Conqueror, warrior and defrauded child and little, precocious king—it is a strange, pathetic and fascinating line—these men of the name which England's present king is to carry on. His assumption of it brings them from the shadows where they have kept so long to be thought of and pitied and wondered at a little longer by the hurrying people of the world.—Mildred I. McNeal in March Ledger Monthly.

A Good Cough Medicine for Children.

"I have no hesitancy in recommending Chamberlain's Cough Remedy," says F. P. Moran, a well known and popular baker, of Petersburg, Va. "We have given it to our children when troubled with bad coughs, also whooping coughs, and it has always given perfect satisfaction. It was recommended to me by a druggist as the best cough medicine for children as it contained no opium or other harmful drug." Sold by Hood Bros.

Dr. Miller, superintendent of the Eastern insane asylum, says there are 300 negro insane in the State outside of the asylum, of whom 200 ought to be there. The appropriation is for a building to accommodate 200. Dr. Murphy, of the Western asylum, says there are 500 outside insane in the Western district, and that he can call the names of 400 of these. In his last report, the late Dr. Kirby, of the Central asylum, said that he had been compelled for lack of room to refuse admission to thirty insane.

Mrs. Nation.

When Mrs. Carrie Nation Desires some recreation Or lively occupation, With due deliberation And grim determination She leaves her habitation And makes a demonstration Against intoxication.

She scorns expostulation, Ignores all explanation, Puts ax in operation At every liquor station That comes in observation, And there's no hesitation Until the devastation Has reached its termination.

There's sudden agitation, There's widespread consternation, O'er "booze" in percolation, But Mrs. Carrie Nation Displays no trepidation; In fact, here conversation Is full of exultation.

With sorrow and vexation And sad eyed contemplation, Of work of ruination The man whose occupation Had angered Mrs. Nation Makes heated declaration That he'll start litigation And get remuneration.

No sign of perturbation Is shown by Mrs. Nation, For to her habitation She goes in jubilation And vows that ruination Will have continuation Till Kansas legislation Has stopped intoxication. —Pittsburgh Chronicle-Telegraph.

Too Rough on the Lawyers.

Mt. Olive Advertiser says: A lawyer in a court room may call a man a liar, scoundrel, villain or a thief, and no one makes a complaint when court adjourns. If a newspaper prints such a reflection on a man's character there is a libel suit or a dead editor. This is owing to the fact that people believe what an editor says and what the blackguard lawyer says cuts no figure.

Prof. Ivison, of Lonaconing, Md., suffered terribly from neuralgia of the stomach and indigestion for thirteen years and after the doctors failed to cure him they fed him on morphine. A friend advised the use of Kodol Dyspepsia Cure and after taking a few bottles of it he says, "It has cured me entirely. I can't say too much for Kodol Dyspepsia Cure." It digests what you eat. J. R. Ledbetter, Hare & Son, Hood Bros.

Senator Stewart, of Nevada, who is the proud possessor of the most luxuriant growth of whiskers in the Senate, has never been shaved in his life. His beard began to sprout when he was about sixteen, and he is now seventy-five. "Oh, yes," said he the other day, "I have often thought of shaving. Kind-hearted friends have given me razors and advised me to go to work on my beard, but I never took their advice. You see, when I was a young man I never owned a razor, and I had to let my whiskers grow wild. Now it is too late. My constituents would rage and my political career would be wrecked."

A Valuable Seed Book.

T. W. Wood & Sons, Seedsmen, Richmond, Va., send us copy of their New Catalogue of Seeds for the Farm and Garden. This firm has established for itself a high reputation throughout the South, which will be enhanced by the fact that it has been honored by the award of a gold medal at the Paris Exposition, recently closed. Wood's Seeds are sold in every State of the South and Southwest, and their trade throughout this section of the country has steadily and constantly grown from year to year until now they sell more seeds than any other house doing business in the South. To have attained such proportions, the seeds they sent out must have been reliable and good. This has been their policy in the past, and it will be their practice in the present and future. Not the cheapest, but the best, is their motto. The difference between the cost of the seed and the value of the crop when raised is so great that no one can afford to sacrifice the crop for the sake of the saving of a few cents in the cost of the seed. Send to Messrs. T. W. Wood & Sons for a copy of their Catalogue, and you will find it full of helpful and useful information to all farmers and gardeners. It is most beautifully gotten up, and carefully arranged so as to facilitate the selection of the seeds wanted.

Headache often results from a disordered condition of the stomach and constipation of the bowels. A dose or two of Chamberlain's Stomach and Liver Tablets will correct these disorders and cure the headache. Sold by Hood Bros.

EDWARD W. POUL. F. H. BY

POU & BROOKS, Attorneys-at-Law, SMITHFIELD, N. C. Claims Collected. Estates Settled. Practice in Johnston and adjoining counties.

L. A. MUNS, M. D., Physician and Surgeon WILSON'S MILLS, N. C. Residence near Mr. G. F. Uzzle, office near store of Messrs. C. M. & W. G. Wilson. All calls promptly answered. J12-3m

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FLOYD H. PARRISH, SMITHFIELD, N. C. Fresh Meats, Beef and Ice. HIGHEST PRICES PAID FOR HIDES. Beef cattle wanted.

HOTEL DICKENS, SMITHFIELD, N. C. Transients and Boarders. ON MAIN BUSINESS STREET. Rates Reasonable.

MRS. J. E. LLEWELLYN, APLY AS E CAN Treasurer, TO DO SO.

John W. Futrell, Treasurer County, will be in Smithfield, Monday and Saturday and Office in back room of the field. In his absence counts paid at the Bank.

New Goods Coming. I have a nice line of Dry Goods and Notions bought for the spring and summer trade. These goods will arrive between the 1st and 15th of March.

Remember I keep a full stock of GROCERIES, FRUIT, Confectioneries, CIGARS and TOBACCO. Call and see me when goods and I promise fair treatment.

W. H. WESTBROOK, PINE LEVEL, N. C. M1-1m

If You Want to Save Money We advise you to buy you of R. I. Lassiter. He keeps thing you need on the shelf at a low price. Meal, Flour, etc.

Watt's... Cotton... Clipper... 100 Kegs... than you... PULVER.

He has the best Sprayer for tobacco in the world. Now if you non-trust Fertilizers, the best made cotton or tobacco, cheap as anybody.

R. I. LASSITER, Will H. Lassiter, FOUR OAKS, N. C.

WHITE'S BLACK 25c. BOTTLES RE... I have used Liniment and his medicines with great success. Found them to be as good as any. "W. L. F. Smith" "Smith" For sale by A. L. Smithfield, N. C.

GE, N. C. "Smith" For sale by A. L. Smithfield, N. C.