AILY CONFEDERATE.

. M. GORMAN & CO., Proprietors.

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THE DAILY CONFEDERATE.

OLD SERIES, VOL. V.

RALEIGH, N. C. FRIDAY, MARCH 18, 1864.

VOL. I--No. 45.

Fr om the Richmond Enquirer.

Financial System Embodied in the Tax and Funding Acts.

These two acts constitute one scheme, and will be studied in connection. They will be understood by an explanation of the practical duties of the tax payer and currency holder under each. To begin with

THE TAX ACT OF FEBRUARY 17, 1864.

This act is additional to the act of April 24, 1863, which it also modifies, and in some respects repeals. The duration of the act is for the year 1864, alone; though it imposes a retrospective tax upon certain profits of 1863. Its operation is through the same machinery of the old law. It imposes taxes,

1. *Upon Property.*—Upon the value of all property, (unless specifically taxed otherwise) on February 17, 1864, and assessed at its value in the year 1860, is levied a tax of five per cent., payable June 1, 1864.

The list of exemptions will be seen below; also the property taxed otherwise by the act. Merchandise is not included in this act.

Enumerated in the tax are land, negroes, horses, mules, cattle, and all live stock on plantations; also, plantation tools, instruments and provisions of every description, constituting the whole agricultural property of the country.

2. Houses and lots, furniture, books, household and kitchen utensils and provisions, and all sorts of supplies, constituting real estate, and establishments in cities and towns.

3. Cotton and tobacco, (not as an investment—not as merchandise—so we construe the law) and, in general, all property not named in the remaining items of the act.

If the land, negroes, cotton or tobacco were purchased after July 1, 1862, they are valued at the price paid for them.

From the tax on the value of property employed in agriculture, is deducted the value of the tithes delivered to the government; provided, that if the tax in kind should exceed the five per cent. tax, the whole tithe is to be paid, nevertheless.

This tax is due and to be collected on 1st June, 1864, or as soon thereafter as practicable. A question of some importance occurs here, viz:—whether the tax on agricultural property is to be paid in advance, and the value of the tithes refunded from time to time, or whether the tithe is to be first delivered, and the ascertained *residue* to be paid? We think the latter the correct mode, for reasons to be hereafter given.

2. On the value of gold and silver wares, plate, jewelry and watches—assessed at the same rate, viz: of the year 1860, ten per cent.

3. On the value of shares in any bank, railroad company, or other joint stock company—assessed not at its value in 1860, but at its value February 17, 1864, a tax of five per cent.

4. Upon the *amount* of gold and silver coin, gold dust, gold or silver bullion, and upon the *amount* of all bills of exchange on foreign countries, a tax of five per cent. Also, upon the amount of solvent credits, bank bills and currency, (unless such credits are used in a registered business, the profits of which are taxed, and except, also, non-interest bearing Confederate money,) a tax of five per cent.

This tax includes notes, accounts, (except mercantile or others used in taxed business,) bonds, whether State, Corporation or Confederate; also, 7.30 notes. *Query*—Does it include call certificates? We think not, they being regarded as the currency they represent. It is not clear, however.

An important question arises, whether this tax is payable in *currency* or in *kind? i. e.* whether the per cent. of the actual gold coin, for example, is to be paid? We incline to the affirmative opinion, for the reasons hereafter given.

5. Upon moneys held abroad, five per cent. *of their value* February 17, 1864, at the place where the tax is assessed.

The foregoing taxes are all applicable to the year 1864, alone, and payable, (except the agricultural property tax,) June 1, 1864.

TAXES ON INCOME AND PROFITS.

1. There are, in addition to the taxes of 1863:

A tax of ten per cent. is levied upon almost every species of profits made by buying and selling between July 1, 1863, and July 1, 1864, viz: Upon the profits made on liquors, agricultural products, cattle or live stock, manufactures, or merchandize, in gold, exchange, coin, stocks, bonds, notes or credits, and on any PROPERTY OR EFFECTS, (sweeping words.)

Are profits on cotton and tobacco included? We think not, these items being taxed as property by section 1.

2. On the excess of profits over twenty-five per cent. by any joint stock company, bank, railroad, factory, &c., during the year 1863, a tax is levied of twenty-five per cent.

These two taxes are payable *now*.

A like tax with number 2 is levied upon joint stock companies for 1864, payable July 1, 1865.

EXEMPTIONS.

1. For each head of family, $500; for each minor child, $100 more, and for each son in the army or died in the service, $500 more.

2. For each soldier's widow or family of minors, $4 000.

3. For each soldier in service or disabled, $1,000, provided his property (not including furniture) is less than $1 000.

4. Provision is made for deduction from value of property injured by the enemy, or of refugees.

5. Confederate bonds held for minors or lunatics are exempt, if the interest is less than $1,000.

Such are the provisions of the tax act. We come next to.

THE FUNDING ACT.

The general effect of this law, is to compel funding, or submission to heavy taxation.

The holder of currency may be either an individual, a bank or a State. Section 12 refers to the duties and privileges of a State holding currency; section 10 to those of a bank

EAST OF THE MISSISSIPPI.

The *individual holder* of ordinary Confederate Treasury notes, not bearing interest, is affected as follows:

1. If he holds $100 bills, non-interest bearing, he must fund said notes in four per cent. Confederate bonds (described more fully hereafter) before April 1, 1864, or else pay then a tax of 33⅓ per cent, and on May 1, 1864, another tax of 10 per cent., and so on months by 10 per cent. until the bill is absorbed in October. After April 1st, the said taxes attach to the note as if credits were written thereon. The note is no longer receivable for public dues, and no longer exchangeable for the new issue of currency hereafter described, but may be exchanged for 4 per cent. bonds, after deducting the taxes due.

These provisions necessarily enforce the funding of $100 bills.

2. The holder of 50's 20's and 10's must fund said notes by April 1, 1864, in four per cent. bonds, or pay 33⅓ per cent taxation attaching to each bill. He can exchange the bill so taxed for a new issue of treasury notes at the rate of $2 of new for $3 of old bills, or for four per cent. call certificates, at the same rate, payable on call in the new issue, or four per cent bonds; he can also pay taxes, postage and the like at the same rate. On January 1, 1865, however, a tax of one hundred per cent. is imposed upon all such old bills not funded or exchanged.

3. The holder of $5 bills must fund or exchange them in like manner—the date of funding, however, being July 1, 1864.

The 100 per cent. tax, payable Jan'y 1, 1865, on bills not funded, does not seem to apply, however, to $5 bills.

4. The holders of bills under $5 are not affected by the funding act. So much for holders of non-interest bearing notes.

5. Holders of $7.30 notes cannot use them longer in payment of public dues. They are converted, by the direct operation of the act, into bonds payable two years after peace.

6. Holders of call certificates are governed by the same provisions as holders of the currency into which these were convertible. If not converted, interest will be paid on two-thirds of their face, after April 1, 1864, and they continue convertible into treasury notes of the new issue at the rate of $2 of new for $3 of old. Holders of such certificates under the act of March 23d, 1863, can (by section 18) receive the bonds therein provided for.

OUR NEXT GOVERNOR.—Our readers will discern that we have this week "run up at our mast head" the glorious VANCE BANNER for the next Gubernatorial contest to come off in August next.

We present the name of our first, second and last choice, and the claims of our Chieftain, with pride and pleasure—and in so doing, we assert that we but express the wishes of the great mass of the people of the entire State!

For soundness of sentiment and practicability of views, and for honorable intentions and administrative capacity, Gov. Vance has proven himself equal to the great leaders in the revolution of 1776, and to-day he stands the acknowledged giant among his compeers in the revolution of 1861!—*Greensb Patriot.*

FOR SALE.---Two good Farm Horses. Apply at
mh 17-41 2t* PLANTERS HOTEL.

FURNISHED ROOMS FOR RENT AT KITRELL'S Depot.—Several large furnished Rooms can be rented at the Collin's House for the balance of the year, with cooking apparatus and a garden spot, if applied for within ten days.
march 17 44 1w.

FOR SALE
BY E. CUTHBERT.
No. 57, SYCAMORE STREET, PETERSBURG, VA.
Pains Best English Cotton Cards.
500 300 Yds Dundee Cotten Bagging.
400 Yards Spring Chalies, new styles.
1500 " " Calicoes, " "
3000 " " Brown and Bleached Sheetings and Shirtings.
Shoes, Hats, Hosiery, Trunks, &c., &c.
E. CUTHBERT,
No. 57, Sycamore St., Petersburg, Va.
mh 15—42—2m8t

CANDIDATES FOR CONGRESS.
WE are authorized to announce A. G. FOSTER, of Randolph, a candidate to represent the 7th Congressional District of North Carolina in the Congress of the Confederate States, in the place of Hon. S. H. Christian, deceased.
mh 16-43 tde

WE ARE AUTHORIZED AND REQUESTED to announce WILLIAM P. TAYLOR, Esq., of Chatham, as a Candidate or Congress in the 7th Congressional District, to supply the place of Hon. Samuel H. Christian, deceased.
mh 16-43 tde

Notice
OFFICE RALEIGH & GASTON R. R. CO., MARCH 15, 1864.
THIS Company will not receive any more private freight for Petersburg until after the 1st of April. P. A. DUNN, Sup't.
Progress will copy until 1st April and forward account to this office.

CONFEDERATE STATES' DEPOSITARY OFFICE,
OXFORD, N. C.
THE subscriber has been appointed Depositary of the Treasury at this place, and is now receiving Confederate treasury notes for funding under the recent act of Congress.
R. H. KINGSBURY, Depositary.
mh 16-43 5t*

Notice
OFFICE RALEIGH & GASTON R. R. CO., RALEIGH, March 15, 1864.
FREIGHT on all goods shipped from any point on our Road for the S. & R. R. must be prepaid, P. A. DUNN, Sup't.
mh 16-43 1w

A NICE ARTICLE OF BROWN SUGAR for sale at
mh 16-43 2t* WOODEL'S.

INK! INK!! INK!!!—A few more gross of BLACK INK, now ready. Confederate bills large or small taken. Price per gross, $50.
mh 15—42-d10t* BRANSON & FARRAR.

SEE HERE.—Bring in your accounts before the 26th of March, or you will be paid in 4 per cent. bonds, or the old issue at par.
mh 15--42-10t* BRANSON & FARRAR.

NEGROES FOR SALE.—On Saturday, the 26th inst., will be sold, at ROCKY MOUNT, Edgecombe County, TEN LIKELY NEGROES—Women, and Children and Boys, belonging to the estate of B. B. Armstrong, deceased. Terms made known on day of sale.
March 14. 42-10t*

TO FARMERS AND OTHERS.—2000 pounds Plantation Iron, 1000 pounds Hollow Ware, for sale by JORDAN WOMBLE.
Raleigh, March 16, 1864.—7-w3t*

PROVOST MARSHAL'S OFFICE, RALEIGH, March 14, 1864.
SOLDIERS at home on furlough, residing in Raleigh, who do not, immediately on arrival, register a duplicate of said furlough at this office, (stating date of commencement, and end of same, and by whose order,) will be subject to arrest.
SAMUEL B. WATERS,
mh 15-42 d12t Capt. & Provost Marshal.

JOBWORK
Of all description neatly executed at this office

BLANKS
Executed with neatness and spatch at THI OFFICE.

Treasury Department, C. S. A., RICHMOND, Feb. 20, 1864.

Treasury Notice as to Funding Under Act of February 17, 1864.

NOTICE is hereby given to all holders of Treasury Notes, not bearing interest, that they may exchange the same immediately, at the Office of the Treasurer, Assistant Treasurer, or of any Depositary, for certificates which will entitle them to 4 per cent. Bonds; and that the said privilege will continue until the 1st of April ensuing, after which all notes above the denomination of five dollars can be funded only at 66⅔ cents to the dollar, except one hundred dollar notes, which, after that date, are no longer receivable for public dues, and can only be funded at an additional reduction of ten per cent per month.

The certificates issued, together with the Bonds for which they may be exchanged, are receivable for taxes of the year 1864 at the full amount expressed on the face without interest, and are not subject to the tax imposed for that year on other bonds and credits.

The short time allowed should admonish all holders promptly to present the notes, and not risk the chance of exclusion by the pressure which will occur at the end of the month of March.

(Signed) C. G. MEMMINGER,
29 tf Secretary of the Treasury

[No. 116.]

An Act to reduce the currency, and to authorize a new issue of Notes and Bonds.

SEC. 1. The Congress of the Confederate States of America do enact, That the holders of all Treasury notes above the denomination of five dollars, not bearing interest, shall be allowed until the first day of April, 1864, east of the Mississippi river, and until the first day of July, 1864, west of the Mississippi river, to fund the same; and until the periods and at the place stated the holders of all such Treasury notes shall be allowed to fund the same into registered bonds, payable twenty years after their date, bearing interest at the rate of four per cent. per annum, payable on the first day of January and July of each year.

SEC. 2. 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.

SEC. 3. That all Treasury notes of the denomination of one hundred dollars, not bearing interest, which shall not be presented for funding under the provisions of the first 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 presented at that time, shall, in addition to the tax of thirty-three and one-third cents imposed in the 4th section of this act, be subject to a tax of ten per cent. per month until so 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 such notes shall not be exchangeable for the new issue of Treasury notes provided for in this act.

SEC. 4. That on all said Treasury notes not funded, used in payment of taxes at the dates and places prescribed in the first section of this act, there shall be levied at said dates and places a tax of thirty-three and one-third cents for every dollar promised on the face of said notes. Said tax shall attach to said notes wherever circulated, and shall be collected by deducting the same at the Treasury, its depositaries, and by the collectors, and by all Government officers receiving the same, wherever presented for payment, or for funding, or in payment of Government dues, or for postage, in exchange for new notes as hereinafter provided, and said Treasury notes shall be fundable in bonds as provided in the first section of this act, until the 1st day of January, 1865, at the rate of sixty-six cents and two-thirds on the dollar, and it shall be the duty of the Secretary of the Treasury, at any time between the 1st of April, east, 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 sixty-six and two-third cents on the dollar; Provided, that notes of the denomination of one hundred dollars shall not be entitled to the privilege of said exchange: Provided, further, that the right to fund any of said Treasury notes after the 1st day of January, 1865, is hereby taken away; and provided further, that upon all such Treasury notes which 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 one hundred per cent. is hereby imposed.

SEC. 5. That after the first day of April next all authority heretofore given to the Secretary of the Treasury to issue Treasury notes shall be and is hereby revoked, provided the Secretary of 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 issue to be receivable in payment of all public dues except export and import duties, and to be issued in exchange for old notes, at the rate of two dollars of the new for three dollars of the old issues, whether said old notes be surrendered for exchange by the holders thereof, or be received into the Treasury under the provisions of this act; and the holders of the new notes, or of the old notes, except those of the denomination of one hundred dollars, after they are reduced to sixty-six and two-third cents on the dollar, by the tax aforesaid, may convert into call certificates, bearing interest at the rate of four per cent. per annum, and payable two years after a ratification of a treaty of peace with the United States, unless sooner converted into new notes.

SEC. 6. That to pay the expenses of the Government, not otherwise provided for, the Secretary of the Treasury is hereby authorized to issue six per cent. bonds to an amount not exceeding five hundred millions of dollars the principal and interest whereof shall be free from taxation; and for the payment of the interest thereon, the entire net receipts of any export duty hereafter laid on the value of all cotton, tobacco and naval stores, which shall be exported from the Confederate States, and the net proceeds of the import duties laid, or so much thereof as may be necessary to pay annually the interest, are hereby specially pledged: Provided, that the duties now laid upon imports, and hereby pledged, shall hereafter be paid in specie, or in sterling exchange, or in coupons of said bonds.

SEC. 7. 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 appropriations by Congress, and at the same time reduce and restrict the amount of circulation in Treasury notes within reasonable and safe limits.

SEC 8. The bonds authorized by the 6th section of this act may either be 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 one hundred dollars, or some multiple of one hundred dollars, 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 half yearly, on the first of January and July in each year; the principal shall be payable not less than thirty years from their date.

SEC. 9. All certificates shall be fundable, and shall be taxed in all respects as is provided for the Treasury notes into which they are convertible, if not converted before the time fixed for taxing the Treasury notes. Such certificates shall from that time bear interest upon only sixty-six and two third cents for every dollar promised upon their face, and shall be redeemable only in new Treasury notes at that rate, but after the passage of this act no call certificates shall be issued until after the first day of April 1864.

SEC. 10. That if any bank of deposit shall give it depositors the bonds authorized by the 1st section of this act in exchange for their deposits, and specify the same on the bonds by some distinctive mark or token to be agreed upon with the Secretary of the Treasury, then the said depositors shall be entitled to receive the amount of said bonds in Treasury notes, bearing no interest and outstanding at the passage of this act; Provided the said bonds are presented before the privilege of funding said notes at par shall cease as herein prescribed.

SEC. 11. That all Treasury notes heretofore issued of the denomination of five dollars 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 1st of July, 1864, east, and until the 1st of October, 1864, west of the Mississippi river; but after that time they shall be subject to a tax of thirty-three and a third cents on every dollar promised on the face thereof, said tax to attach to said notes wherever circulated, and said notes to be fundable and exchangeable for new Treasury notes as herein provided, subject to the deduction of said tax.

SEC. 12. That any State holding Treasury notes received before the times herein fixed for taxing said notes shall be allowed until the 1st day of January, 1865, to fund the same in six per cent. bonds of the Confederate States, payable twenty 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 said notes subject to the tax and those not so subject shall be left to the good faith of each State, and the certificate of the Governor thereof shall in each case be conclusive

SEC. 13. That the Treasury notes heretofore issued, bearing interest at the rate of seven dollars and thirty cents on the hundred dollars 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 the 1st of January in each year.

SEC. 14. That the Secretary of the Treasury be and he is hereby authorized in case the exigencies of the Government should require it, to pay the demand of any public creditor whose debt may be contracted after the passage of this act, willing to receive the same in a certificate of indebtedness to be issued by said Secretary in such form as he may deem proper, payable two years after ratification of a treaty of peace with the United States, bearing interest at the rate of six per cent. per annum, payable semi-annually, and transferable only by special endorsement under regulations to be prescribed by the Secretary of the Treasury, and said certificates shall be exempt from taxation in principal and interest.

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

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

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

SEC. 18. The Secretary of the Treasury is hereby authorized and required, upon the application of the holder of any call certificate, which by the first section of the act to provide for the funding and further issue of Treasury notes, approved March 23d, 1863, was required to be hereafter deemed to be a bond, to issue to such holder a bond therefor upon the terms provided by said act.

Approved Feb. 17, 1864. 35-12d

OFFICE RALEIGH & RASTON'R. R. CO., RALEIGH, March. 1, 1864.
Notice is hereby given that the checks issued by me on the Bank of North Carolina, and now outstanding, as also the dividends declared payable by this Company, and not collected, are payable only in the present Confederate currency.
W. W. VASS, Treasurer
March 1-1m.

Wanted.----To Rent an Unfurnished ROOM near the Confederate Office. Apply at THIS OFFICE.

TO HOLDERS OF N. C. RAILROAD BONDS.
THE Committee of the Sinking Fund are giving State Bonds, (new issue,) in exchange for the Railroad Bonds. C. P. MENDENHALL, Chairman.
mh 11—39 d15*

C. S DEPOSITORY.
A Depository for Funding the Treasury Notes of the Confederate States has been opened at GOLDSBORO'. The office is in the store of Andrews & Washington. Persons having notes to fund, are requested to present them as soon as possible, and not wait until the end of the month.
All packages of Notes presented, must be arranged with the notes of each size together, before presentation. E. B. BORDEN, Depositary.
mh 11—39-d12t

OFFICE OF THE RALEIGH & GASTON R. R. CO., RALEIGH, March 10, 1864.
This Company intending to Comply with the provision of the late act of Congress in relation to funding of Confederate notes will on and after the 28th instant receive the present issues of that currency, above the denomination of five dollars, only at the rate of three dollars for two. W. W. VASS, Treasurer.
mh 11—39-dtap1

IRON CASTINGS.—I have both Vesuvius and Rehoboth Furnaces in Lincoln county, N. C., in full blast, and I will execute all kinds of Plow and Machinery Castings to order, on short notice when the paterns are furnished. S. P. OATES.
Lincolnton, N. C., March 12—40-d12t

QUARTERLY SALES.—Notice is herepy given to all concerned, that the Assessors will attend at my office on Monday and Tuesday, the Fourth and Fifth days of April, ensuing, to receive returns of QUARTERLY SALES, on registered business.
I will receive the tax due thereon at the same time.
The penalties of the law will be strictly enforced on all who refuse or neglect to make return and pay their taxes. RUFUS H. PAGE, Collector for Wake County.
Raleigh, March 12, 1864.—40-dtd

BANK OF NORTH CAROLINA, RALEIGH, March 13, 1864.
ALL BANKS, CORPORATIONS OR PERSONS holding CHECKS on this Bank, are hereby notified that they must be presented on or before 28th March, or they will be paid only in the present issue at par, or in four per cent. bonds.
mh 13—41 d15t C. DEWEY, Cash.

GENERAL ORDERS.
ENCOURAGE HOME MANUFACTORY. Wanted—100,000 FUR SKINS. The undersigned are Manufacturing HATS at Statesville, N. C., and wish to purchase the above amount of FURS, for which they will pay the highest prices, or exchange for Hats.
WANTED also, 1000 lbs. of WOOL on the same terms. For particulars apply to us.
WITTKOWSKY, & Co.
Statesville, March 14. 41 12t*

Lost or Misplaced--An Eight per cent. Confederate Bond for one thousand dollars, payable in 1868. It was probably lost between Greensborough and Weldon, a few days since. The finder will be suitably rewarded if he will leave said bond with J. M. TOWLES, Raleigh.
WM. R. GORDON.
Murfreesborough, March 9. 42-d5t

Guard Duty.
THE undersigned is raising a Company to Guard the Prisoners at Salisbury, and is authorized to receive into the Company persons under 18 and over 45. Those who desire to remain near home and do light service, have now a chance to secure a favorable place in this Company.
WM. W. BEARD.
Salisbury, March 16, 1864—43 1w

WANTED.--A Good Milch Cow.
Apply at THIS OFFICE.

Fayetteville Arsenal and Armory, November 12, 1863. $100 BOUNTY! Wanted, 100 Mounted Riflemen. Authority having been granted by the War Department to raise a Company of Mounted Riflemen for service in this vicinity, notice is hereby given, that recruits to the number of 100 *non-conscripts* will be received for this service. Each recruit will be required to furnish a serviceable horse, for which he will be allowed 40 cents per diem, and his pay $17 per month. *Written permission* will be required from parents or guardians, where the applicant is under the conscript age.
Each recruit must bring with him a blanket or bed-spread, and come prepared to remain.
Apply to Maj. MATTHEW P. TAYLOR, at the Arsenal. F. L. CHILDS,
Lieut-Col. C. S. A., Commanding Post.
dec 16dtf

Mrs. H. W. Miller.
BOARD
By the Month, $220
Daily board do $150
Transient, per day $ 12
jan 16-dly

Bank of North Carolina.
ALL persons having Dividends due and unpaid in this Bank, Branches and Agencies, are hereby notified that unless the same be drawn on or before the 25th day of March, instant, they will be paid in the 4 *per cent.* Bonds of the Confederate States, or in the present currency at par.
32-d26t C. DEWEY, Cashier.

FOR SALE.
A TRACT of well-timbered, fertile land, convenient to water, lying in the eastern part of the State, containing Eight Thousand acres
Apply to me at this place for particulars.
JOS. S. CANNON.
Raleigh, March 2. 1864.—32-dtf

NOTICE.—The BANKS at GREENSBORO', N. C., will decline to pay undrawn dividends, certificates of deposit, and checks of any date prior to the 28th of March next, except in the currency now existing, and as now rated and valued; and all those entitled to dividends, and holders of such certificates and checks, are requested to present the same to us forthwith and receive payment.
Feb. 27, 1864.
WM. A. CALDWELL, Cashier Farmers' Bank North Carolina.
M. STEVESON, Cashier Bank of Washington, North Carolina.
JESSE H. LINDSAY, Cashier Bank of Cape Fear, North Carolina.
W. W. CLARK, Cashier of the Merchants Bank of Newbern.
D. P. WEIR, Treas'r Greensboro' Mutual Life Insurance and Trust Company.
31 2-taw3w*

$300 Reward.---Runaway from the subscribers on Monday the 15th instant, two negroes—DUNCAN and JANE. Duncan is about 6 feet high, stout, and able, weighs about 175 pounds—dark color but not *black*—is polite, smart and intelligent and is a Tanner. Altogether he is a No. 1 boy. Jane is tall for a woman; not overly stout, and unsound. We believe they were induced to, and advised in their escape by some white man, and carried off in a wagon. They carried everything with them. We will give two hundred dollars for the delivery of Duncan and one hundred dollars for Jane, or their confinement in any jail so that we can get them.
Duncan is about 38 years old and Jane about 32—husband and wife.
33 d21t CAIN & RUFFIN.
Hillsboro', Orange county N. C. Feb. 19, 1864.

JUST ARRIVED!!!
BLACK CLOTH, At C. M. FARRISS'.
OFFICERS CLOTH, and all kinds or Trimming, At C. M. FARRISS'.
NECKTIES, At C. M. FARRISS'.
FINE CASSIMERES, At C. M. FARRISS'.
GENTLEMEN'S HALF HOSE, At C. M. FARRISS'.
Officers of North Carolina Troops who may not have an opportunity to call for their goods in person, can have their cloth drawn by C. M. Farriss, who will send an experienced hand to camp to take measures. If you want to get fit, send your orders to C. M. Farriss.
WANTED.—Five or six experienced Journeymen Tailors. The very best prices paid.
March 5-34tm. C. M. FARRISS.

Notice.---All persons now Holding or who may hereafter hold checks or drafts against us dated prior to April 1861, are notified to present them for payment before that date, or they will be paid in the old Currency.
37-tf. W. R. RICHARDSON, & Co.

LARGE AND EXTENSIVE SALE OF MANUFACTURED TOBACCO.
BY R. A. YOUNG & BRO., PETERSBURG, Va.—On Friday, the 18th inst., at 10 o'clock, at our store, No. 4, Iron Front, we will sell at auction, five thousand packages of *MANUFACTURED TOBACCO*, of all qualities, including one thousand pounds Navy, pounds and half pounds, one hundred tierces of Twist, and some of the most celebrated brands of fine chewing and smoking tobacco in the Confederacy.
38-8t

Notice.
HAVING procured some genuine vaccine virus, I will vaccinate, free of charge, healthy white children of this city and county, not previously vaccinated, who present themselves at the General Hospital, No. 8, between the hours of 10 and 2.
By order of Surgeon P. E. HINES, Medical Director General Hospitals, N. C.
E. B. HOLLAND,
38 2aw1m A. Ass't. Surg. C. S. A.

LIKELY NEGRO BOY FOR SALE.—Will be sold privately, a negro boy, about 14 years of age, sound in every respect, and very active about a farm. For further information call at the Clerk's Desk of the Daily Confederate. mh 15-42-dtf.

OFFICE N. C. RAILROAD CO., VANCE, March 12, 1864.
NOTICE is hereby given that after March 20th, 1864, the present tariffs, of freights and fares over this road will be increased by the addition of fifty per cent. The $100 Confederate notes will not be received at all, and in every instance the debtor must make the exact change.
By order of T. J. Sumner, Superintendent.
JOHN H. BRYAN, Jr., Secretary.
mh 15—42-dt20mh

NOTICE.—All persons having claims against me as Trustee for the county of Wake, whether in checks or orders, accounts or otherwise, will present them for payment before the 1st of April, 1864.
mh 15-42-dtap1. J. F. HUTCHINGS.

READ THIS.—Persons desiring JORDAN & MOSES to tan for them on the shares, at their reduced prices, will please deposit their hides at A. Hollan's, Smithfield; W. Hicks, of Clayton, and Linn Adams, Raleigh. mh 15—42-d1w

$50 REWARD
FOR negro boy JOHN. Said boy is about 5 feet 10 inches high, dark brown color, intelligent face, and may be readily known by a hitch or stammer in his voice; speaks and moves quickly; had on when he left a light-colored roundabout and a soldier's cap. I will give the above reward to any one who will arrest said boy and return him to me, or confine him in jail so that I can get him. GEO. BADGER HARRIS,
Ad'mr A. H. ALLEY,
mh 16-43 6t* Henderson, N. C.

Notice.
WE are now prepared to receive and pay all ballances. Our customers and check holders are respectfully requested to govern themselves accordingly. On the 1st of April there will be a change in things.
We continue to carry on the Exchange business, as heretofore, in all its various branches, at our old stand. JOHN G. WILLIAMS & CO.
mh 16 43 15t*

DAILY CONFEDERATE.
ADVERTISING.
ADVERTISEMENTS will be inserted at TWO DOLLARS per square of ten lines (or less) for each insertion. Marriage notices and Obituaries will be charged as advertisements.
JOB WORK of every description will be executed at this Office with dispatch, and as neatly as can be done in the Southern Confederacy.

Notice.--On the First day of every month I shall send a special agent to the Army of Northern Virginia. All packages, &c., sent to me at this place will be promptly forwarded free of charge. EDWARD WARREN,
Dec. 22. 1853-d3m Surg-Gen'l N. C.

Newspaper Establishment for Sale.
THE PROPRIETOR OF THE "SPIRIT OF THE AGE" Newspaper having engaged in another business, offers that establishment for sale. It was in existence at the time of the passage of the last Military Bill, which entitles its Editor and necessary employees to exemption under that Act.
The Paper has a large circulation, and the Office is well supplied with Presses, Type and all necessary fixtures for Newspaper, Book and Job Printing. The nett income of the Office will afford from 30 to 50 per cent. profits on the price asked for the Establishment.
For price and other information desired, address "PROPRIETOR SPIRIT OF THE AGE."
26-tf Raleigh N. C.

OFFICE NORTH CAROLINA RAILROAD CO., VANCE, March 4, 1864.
Notice is hereby given, that after March 20th, 1864, no issues of Confederate Treasury notes other than the ones, twos, and fives, will be received by this Company in payment of Fares, Freights or any other dues; otherwise fifty per cent. additional will be charged. The $100 notes will not be received at all, and in every instance the debtor must make the exact change.
By order of the Board of Directors.
35-tm20 JOHN H. BRYAN, Jr., Sec'y.

OFFICE NORTH CAROLINA R. R. CO., VANCE, March 4, 1864.
Notice is hereby given, that all Debts and accounts, of every description, Coupons, Dividends, Hand Hire, Bonds, &c., due by this Company previous to March 20th, 1864, will be paid in Confederate Treasury Notes of the old issue.
By order of the Board of Directors.
35-tm20. JOHN H. BRYAN, Jr., Sec'y.

A Runaway taken up.--A dark Mulatto boy about 20 years old, 5 feet 6 inches high, calling himself Cheff, says he belongs to Blake Nickerson, living on or near the Raleigh & Gaston Railroad; had on when taken a soldier coat, and a white hat. For further information, address WM. M. SMITH,
33 dtf Raleigh, N. C.

CONFEDERATE TAX NOTICE.
I WILL attend, with the Assessors, at my office, in the city of Raleigh, from the 14th to the 20th inst., for the purpose of receiving returns and the taxes imposed in the fourth section of an Act of the Congress of the Confederate States, entitled "An Act to levy additional taxes for the common defence and support of the Government," approved 17th February, 1864, as follows:
Sec. 4th. I. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, molasses or syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the first of January 1863, and the first of January 1864, ten per cent. in addition to the tax on such profits as income under the "act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24th, 1863.
II. On all profits made by buying and selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, ten per cent., in addition to the tax on such profits as income, under the act aforesaid.
III. On the amount of profits exceeding twenty-five per cent., made during the year 1863, 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, twenty-five per cent. on such excess. RUFUS H. PAGE,
Collector for Wake County.
Raleigh, March 5th, 1864. 34-td.

BANK OF COMMERCE AT NEWBERNE, COMPANY SHOPS, March 5th 1864.
Notice is Hereby Given to Depositors, Banks, and to all persons holding Checks, and having Dividends due and unpaid, to present said claims, and receive payment thereof in the present Currency at par on or before the 25th inst. otherwise they will be funded in 4 per. cent. Bonds of the Confederate States. And payment of all such claims will be made thereafter in said Bonds. J. A. GUION,
37 dtf. Cashier.
Progress copy until 25th inst. also the Charlotte Bulletin, and send bills immediately to advertiser.

Office Chatham R. R. Co., RALEIGH, March 4, 1864.
ALL Checks and Requisitions of this Company, now outstanding, are payable only in the present currency. W. W. VASS Treas.
34 3taw

TREASURY DEPARTMENT, C. S. A., RICHMOND, March 11th, 1864.
THE following Depositaries are established for funding Treasury notes in the State of NORTH CAROLINA:

Henry Savage,	Wilmington,
C. B. Harrison,	Raleigh.
A. C. Williamson,	Charlotte.
John W. Sandford,	Fayetteville.
E. B. Borden,	Goldsboro'.
J. R. Batchelor,	Warrenton.
W. M. Pippen,	Tarboro'.
C. S. Winstead,	Roxboro'.
John W. Hunter,	Salem.
Yancey Jones,	Yanceyville.
James Calloway,	Wilkesboro'.
E. J. Erwin,	Morganton.
C. A. Carlton,	Statesville.
W. W. McDowell,	Asheville.
M. W. Jarais,	Salisbury.
Samuel B. Lowe,	Newton.
W. M. Reinhardt,	Lincolnton.
H. B. Hammond,	Wadesboro'.
John M. Worth,	Ashboro'.
J. H. Haughton,	Pittsboro'.
J. H. Lindsay,	Greensboro'.
Russel H. Kingsbury,	Oxford.
H. J. Harvey,	Halifax.
Cicero F. Lowe,	Lexington.
John M. Kirkland,	Hillsboro'.
Bank of Cape Fear,	Wilmington.

In addition to the above, the Chief Quartermaster of each Army Corps is authorized to receive and fund Notes.
They are the following:
Maj. J. H. Harman, Q. M. Lt-Gen. B. S. Ewell's Corps, Orange C. H., Va.
Maj. J. C. Field, Q. M. Lt-Gen. A. P. Hill's Corps, Orange C. H. Va.
Maj. N. R. Fitzhugh, Q. M. Maj-Gen J. E. B. Stuart's Corps, Orange C. H. Va.
Maj. E. McMahon, Q. M. Maj-Gen. J. C. Breckenridge's Division, Dublin Depot. Va.
Maj. E. Taylor, Q. M. Lt-Gen. J. Longstreet's Corps, Morristown, Tenn.
Maj. E. H. Ewing, Q. M. Lt-Gen. J. B. Hood's Corps, Dalton, Ga.
Capt. Y. S. Patton, A. Q. M. Lt-Gen. Hardee's Corps, Dalton, Ga.
Capt. S. E. Norton, A. Q. M. Major-General Wheeler's Division, Dalton, Ga.
Maj. J. Y. Young, Q. M. Lt-Gen. Polk's Corps,