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(By Authority.)
LAWS OF NORTH-CAROLINA,
Passed at the last Session of the General Assembly.
[Revenue Law for 1817, concluded from our last.]

XI. *Be it further enacted,* That for the purpose of enabling the Justices aforesaid to discharge their duty, it shall be the duty of the Clerks of each County Court to procure from the Principal Assessor in the Congressional District in which such county is situate, a certified transcript of the assessment of the lands in said County, made under the authority of the last act of Congress for assessing the lands of the United States; which copy shall be filed in the office of said Clerk, and he shall on or before the first day of July next make out and deliver to each of the Justices appointed to take the lists of taxable property in said County, a copy of said transcript, and for their services the County Courts shall make to their respective Clerks a reasonable allowance to be paid by the County Trustee; the several acts of the General Assembly respecting such sales, shall be and are hereby declared to be void of no effect.

XII. *Be it further enacted,* That for the year one thousand eight hundred and seventeen there shall be levied and collected from all the real property with improvements thereon within this state, subject to taxation, the sum of eight cents on every hundred dollars value thereof.

XIII. *And be it further enacted,* That a tax on all stud horses, and jack asses within this state of the full sum, which the owner or keeper of such stud horses or jack asses shall ask, or demand or receive for the season of one mare, shall be levied, collected and accounted for in the same manner as such taxes have heretofore been levied, collected and accounted for.

XIV. *And be it further enacted,* That each and every person who shall peddle or hawk in any county in this state and not on a navigable stream, goods wares or merchandize not of the growth or manufacture of this state, shall pay to the sheriff of each and every county in which he or she or they shall so peddle or hawk goods wares or merchandize, the sum of twenty five dollars as a tax, which tax shall be accounted for by the sheriff in like manner as other taxes, and on paying said tax and obtaining a receipt therefor, such person shall be authorized and permitted to peddle and hawk goods as aforesaid in such county and no other for the term of one year thereafter, and every person who shall hawk or peddle in any county without having previously paid the tax thereon as herein before directed, or who shall refuse or neglect upon request by the Sheriff or his lawful Deputy or any Justice of the peace to show a license therefor, shall be liable to forfeit one hundred dollars, to be collected by the Sheriff of said county by distress and sale of the property of such delinquent, and to be applied one half to the use of the state, the other half to the use of the Sheriff, provided nevertheless that nothing in this act contained shall extend to tax persons who sell books only.

XV. *And be it further enacted,* That for the better securing accountability in the collection of the tax on pedlars, the Sheriff of each county previous to his settlement with the Comptroller in each year, shall render to the clerk of the county court of pleas and quarter sessions of his county, an account of the names of the persons from whom he shall have collected a pedlar's tax, and the time of such collection within the preceding year, to which account he shall swear and subscribe his name before the said clerk, and the clerk shall immediately after such account shall be so returned, transmit a copy thereof to the Comptroller and put up another copy thereof in some public part of the court room.

XVI. *And be it further enacted,* That every merchant who shall sell goods, wares or merchandize, not of the growth and manufacture of this state, in any store to the amount of four hundred dollars in one year, shall pay a tax on each and every such store, if a wholesale merchant sixteen dollars, and if a retail merchant six dollars, and every such merchant shall give in such store or stores in the lists of his taxable property under the same rules and regulations as other taxable property are given in, and the tax thereon shall be levied, collected and accounted for in the same manner as other taxes: Provided always that no retailers of spiritous liquors by the small measure shall be liable to pay in addition to the tax imposed on said retailers, the tax also imposed on stores, unless such retailers shall sell such goods, wares and merchandize other than liquors to the amount therein stated, and provided also that the sheriff may be entitled to demand and collect the tax imposed by this section from such persons also as keep stores for a less time than one year and sell thereout the amount therein before specified, although such stores were not open on the first day of April.

XVII. *And be it further enacted,* That owners of billiard tables shall hereafter give them in, in the same manner as other taxable property, and shall pay for each billiard table a tax of fifty dollars, to be levied collected and accounted for in the same manner as other taxes, and the sheriff shall collect the tax on billiard tables within his county whether the same shall have been there on the first day of April or not, and whether the same shall have been erected on that day or not, unless the person having such table in possession shall produce the receipt of the sheriff of some other county for the said tax; and if the tax on a billiard table shall be unpaid after the same is due, and after having duly advertised the same, the sheriff shall expose the same to sale, and if no person bid for the said table the amount of the tax and charges, the sheriff shall bid off the same and immediately thereafter in presence of two Justices or two Freeholders, and shall burn and destroy the same, and every part thereof, and upon the affidavit of said sheriff and attestation of the Justices or Freeholders, the said sheriff shall be allowed the same to his settlement with the Treasurer.

XVIII. *And be it further enacted,* That every company of itinerant stage players, rope dancers, tumblers and wire dancers, and each and every itinerant person or company who shall exhibit natural or artificial curiosities of any sort or kind for reward, shall previously to performing or exhibiting in any county in this state pay to the sheriff thereof twenty dollars as a tax to the state, to be accounted for by the sheriff as other taxes, and on paying such tax and obtaining a receipt therefor such person or company shall be authorized and permitted to perform or exhibit as aforesaid in such county, and no other for the space of one year thereafter, and each and every itinerant stage player, rope dancer, tumbler or wire dancer, or exhibitor of natural or artificial curiosities for a reward, who shall perform or exhibit in any county without previously having paid the tax herein directed, shall be liable to a forfeiture of sixty dollars, to be collected by the sheriff of said county by distress and sale of any property of such delinquent, and to be applied one half to the use of the state and the other half to the use of the sheriff.

XIX. *And be it further enacted,* That a tax of five dollars be and the same is hereby laid on gates which may have been or which hereafter may be at any time erected across any public road or highway within this state, and the owners of such gates shall give in the same at the same time that they give in their taxable property, and the tax shall be levied collected and accounted for in the same manner as other taxes.

XX. *And be it further enacted,* That for the year one thousand eight hundred and seventeen, a tax of twenty five cents on each and every free poll, and a tax of twenty five cents on each and every black poll, shall be levied and collected under the same rules regulations and restrictions as poll taxes have heretofore been collected.

XXI. *And be it further enacted,* That all free males between the ages of twenty one and fifty years, and slaves between the ages of twelve and fifty, shall be subject to a poll tax, and all slaves shall be listed in the county where they reside.

XXII. *And be it further enacted,* That all persons who shall bring negro slaves from another state into this state for sale, or shall take negroes through any part of this state for any other state for sale, shall pay to the sheriff of some one of the counties, the sum of five dollars upon each negro slave so brought; and it shall be the duty of the respective sheriffs in this state and their deputies to collect the tax hereby imposed; but if the said person or persons shall produce to the sheriff of any one county, the certificate of the sheriff of any other county, duly authenticated under the seal of the Clerk of the county in which such sheriff resides, that he has paid the tax hereby imposed, he or they shall be permitted to proceed without the payment of any further tax.

XXIII. *And be it further enacted,* That each sheriff, upon settling his accounts with the Comptroller, county Trustee, and county Wardens within their respective counties for the preceding year, shall make and subscribe an affidavit that he has duly accounted for in his settlement for all taxes received by him under this act, upon any occupation, article or thing not included in the lists of taxable property furnished to the Clerk of his County, and shall append to the said affidavit a list of all such taxes so by him received, and the names of the persons from whom he received the same, and set forth opposite to each item, the occupation, article or thing for which the said taxes were received.

An act supplemental to an act, to prevent the circulation of small Promissory Notes or Due Bills.

WHEREAS the practice of issuing due bills or small promissory notes, commonly called due bills, by private citizens of this state and others styling themselves corporate bodies, has increased and continues to increase to an alarming height and degree, highly detrimental to the true interest of the state. And whereas the before recited act has been found insufficient to suppress the evil: Therefore in addition to the penalties contained in that act and as a further remedy,

BE it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That from and after the passing of this act it shall not be lawful under any pretence whatever for any person or persons, any corporation, school or academy within this state, which now is or hereafter may be established, to issue any bill, order, ticket, promissory note or any other species of security whatever may be its form or name, commonly called due bills, with an intention to evade this act, under the penalty of ten pounds for each and every bill, order, ticket, promissory note, or other species of security, whatever may be its name or form commonly called due bills, so issued.

II. *And be it further enacted,* That it shall not be lawful for any person or persons to pass or receive any bill, order, ticket, promissory note, or other species of security, whatever may be its name or form, commonly called due bills, issued contrary to the first section of this act, or which has been already issued or is now in circulation; or for any person or persons, to pass or receive any bill, order, ticket, promissory note, or other species of security, whatever may be its form or name, commonly called due bills, issued by any person or persons, or bodies corporate of another state, under the penalty of ten pounds for each and every bill, order, ticket, promissory note, or other security, whatever may be its form or name, commonly called due bills, so passed or received.

III. *And be it further enacted,* That it shall not be lawful for any person or persons, to pass or receive any check or checks drawn for less than one dollar on the State Bank, the banks of Newbern or Cape-Fear or the various branches or agencies thereof, for the benefit of any academy, school or corporation or company or private citizen, or any check or checks drawn on any person or persons whatsoever, under the penalty of ten pounds for each and every check so passed or received.

IV. *And be it further enacted,* That if any person or persons shall offend against this act, he, she or they may be prosecuted at the instance of the state, by way of presentment or indictment, and on conviction shall pay the penalty heretofore prescribed together with all costs of suit; and the proof of drawing, uttering, passing or receiving any such bill, order, ticket, promissory note or other security, shall be the same that is directed in the before recited act, and sufficient to convict the person or persons so offending.

V. *And be it further enacted,* That it shall be the duty of the judges of the superior courts of law on their circuits, and the justices of the courts of pleas and quarter sessions, in the several counties, to give this act in charge to the grand jury, and on presentment being made the attorney and solicitor for the state shall take effectual measures to prosecute to judgement the person or persons so offending and presented.

VI. *And be it further enacted,* That all fines and penalties which may arise from convictions under this act, be and they are hereby appropriated, one half to the use of the prosecutor, the other to the use of the county where the offence was committed.

VII. *And be it further enacted,* That if any person or persons, bodies corporate, company or association, shall, after the ratification of this act, without the authority of the legislature first had, issue any promissory notes, commonly called bank notes, of any value with intention that the same should circulate and be received as a substitute for money, he, she, or they or the persons composing the aforesaid bodies corporate, company, or association, shall be prosecuted by way of indictment at the instance of the state in any of the courts of record thereof, and on conviction shall forfeit and pay the sum of one hundred pounds and be imprisoned at the discretion of the court not exceeding six months.

VIII. *And be it further enacted,* That so much of an act, entitled "An act to incorporate the Fayetteville School Association" as might by construction or implication seem to authorize the said association or its agents to issue any ticket, order, check, bills or promissory note, either what are commonly called due bills or bank notes, of any value or description, be and the same is hereby repealed and made void.

IX. *And be it further enacted,* That so much of an act, entitled "An act for establishing a manufacturing company," in the county of Bertie, as might by construction seem to authorize the said company or its agents to issue any tickets, orders, checks, bills or promissory notes, either what are commonly called due bills or bank notes, of any value or description, be and the same is hereby repealed and made void.

X. *And be it further enacted,* That in case the Fayetteville School Association or Bertie Manufacturing Company, or their agents respectively, or any person or persons, school or academy, or corporation or company, shall refuse or neglect to pay on demand any bill, ticket, check, order, promissory note or other species of security, whatever may be its form or name, either what are commonly called due bills, checks or bank notes, the holder shall be entitled to recover one hundred per centum on the principal due on said due bill or bank note.

XI. *And be it further enacted,* That so much of the act as relates to the passing or receiving of due bills or bank notes intended to be prohibited by this act, already issued, stands suspended until the first day of July, eighteen hundred and seventeen.

An act for the better regulation of appointment of county officers.

BE it enacted by the General Assembly of North-Carolina, and it is hereby enacted by the authority of the same, That in future in the appointment of any sheriff, coroner, county trustee, clerk of the county court, register and attorney, there shall be present a majority of the acting justices of the peace of the county, and no person shall be deemed to be duly elected without receiving a majority of the votes of the justices present.

II. *And be it further enacted,* That in the appointment of any ranger, constable or other county officer, not named in the first section of this act, there shall be present at least seven justices of the peace of the county, and no person shall be deemed duly elected without receiving a majority of the votes of the justices present: Provided, that nothing in the first section of this act, shall extend to the counties of Surry, Stokes, Granville and Burke.

An act making it the duty of sheriffs to serve notices of the clerks of courts and clerks and masters in equity to parties concerned, to attend on the days of reference at making up reports, and for other purposes.

WHEREAS much inconvenience has arisen on account of sheriffs not being compelled to serve notices as above recited, for remedy whereof,

BE it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That from and after the passing of this act it shall be the duty of the several sheriffs within this state to serve all notices issuing from clerks of courts and clerks and masters in equity, to parties concerned in all references to them made, and for neglect or failure to do the same, shall be subject to the same penalties as by law provided for omissions or neglect in serving other process issuing to them.

II. *And Whereas,* the present allowance made to the sheriffs serving process at a distance, is by no means sufficient; *BE it further enacted,* That from and after the passage of this act, all sheriffs, for said service of any process at a distance of twenty miles or upwards, shall be allowed four cents for each and every mile, to be taxed in the bill of costs.

III. *Be it further enacted,* That all acts coming within the purview and meaning of this act, be and the same are hereby repealed and made void.