testern emuctat

OFFICE WEST SIDE OF TRADE STREET

AS IT IS TO INDIVIDUALS, AND THE GLORY OF THE ONE IS THE COMMON PROPERTY OF THE OTHER .-

\$3 per annum

J. YATES, EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, FEBRUARY 24, 1863.

ELEVENTH VOLUME --- NUMBER 557,

THE DEMOCRAT.

Published every Tuesday, WILLIAM J. YATES,

\$3 IN ADVANCE.

fransient advertisements must be paid for in E3" Advertisements not marked on the manuscript

Š	Colonils.	LIEUTCOL'S.	Majors.
9 3 4 5 6 7 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	J A McDowell. Wm P Bynum, W L DeRossett, Bryan Grimes, F M Garrett Isaac E Avery, Ed G Haywood, idency M Shaw, L S Baker, I A J Bandford, C Leventhorpe, B nj O Wade, Alfred M Scales, T Bennett,	Ham A Brown, Wm R Cox, S. D. Thurston, David M Carter. Robert F Webb, Junius L Hill, Geo Williamson, Jas B Gordon, S D Poole, Wm J Martin, Thos D Jones, Thomas Ruffin,	W S Stallings W M Parsley James H Wood William J Hill Sam McD Tate Robert S Youn
15 I 16 .	Henry A Dowd, I S McEliney, Vm F Martin, Thes J Purdic,	Wm MacRae, Wm A Stowe, John C Lamb, Forney George,	W H Yarboro', H D Lee Thos H Sharpe Henry Savage

W G Robinson, C M Andrews, Wm H Toon, 21 Robert F Hoke B Y Graves 22 James Conner, Robert H Gray, C C Cole, 23 Danl H Christie R D Johnston, C C Blackuall, 25 H M Rutledge, S C Bryson, J W Francis, R W Singelfary, John A Gilmer. 28 Samuel D Lowe, W J Montgomry W D Barringer, Jas M Lowry, Thos F Gardner, James T Kell, Wm W Sillers, Jesse J Yeates, 34 John V Jordan, E R Liles, W T Williams, DG Coward, 23 Clark M Avery, obt V Cowan. 34 W.L.J.Lowrance J.L.McDowell Jas B McGee John M Kelly John G Jones, M W Ransom,

36 Artillerycompanies, 37 Wm M Barber, C N Hickerson, R F Armfield, L D Andrews, 3- William J Hoke. 33 David Coleman, H H Davidson, F A Reynolds, detached companies, 41 Cavalrydetached companies. 4? George C Gibbs, John E Brown, C W Bradshaw 45 Thomas S Kenan, Wm. G Lewis, Walt J Boggan, T L Hargrove, C M Stedman, Andrew J Boyd, 16 Edward D Hall, Wm A Jenkins, W L Saunders 47 Sion H Regers, G H Faribault, John A Graves.

Albert A Hill S H Walkup, 49 Lee M McAfee. John A Fleming 50 J A Washington, Geo. Wortham, J C Van Hook George Sloan W S Norment Marens A Parks, J Q Richardson, 52 J K Marshall, J T Morehead, Jas J Iredell, 53 Wm A Owens, K M Murchison, Anderson Ellis, 54 J CS McDowell. 55 John K Conally, Ab S Calloway, 56 Paul F Faison, H F Schenck, 7 Arch C Godwin, H C Jones, Jr., James A Craige, Wm W Proffit, J C Keener, E Cantwell Jas M Mayo, 60 Jos A McDowell, Wm H Deaver, W W McDowell 61 Jas. D. Radeliffe, Wm S Devane, Henry Harding. 62 Robt. G. A. Love,

63 Peter G Evans, S B Evans, James A Keith, In addition to the above, there are four Battalions and tody-one unattached companies of North Carolina troops in service-enough to organize six more Regiments, which would make seventy-one North Carolina Regiments

The Charlotte Mutual Fire Insurance Company, CONTINUES to take risks against loss by fire, on Houses, Goods, Produce, &c., at usual rates.

President-M. B. TAYLOR. Vice President—C. OVERMAN. Attorney JOS. H. WILSON, Sec'y & Las'r-E. NYE HUTCHISON. DIRECTORS:

WM. JOHNSTON,

Executive Convertice-F. Scarr, Jno. L. Brown, Wm April 10, 1862.

Copartnership. WILLIAMS & OATES

Have this day associated with them in the Mercantile and Commission business, LEWIS W. SANDERS. The style of the firm will hereafter be WILLIAMS, OATES & CO.

NOTICE .- All persons indebted to the late firm of we wish to close our old business

WILLIAMS & OATES.

DR. J. M. MHLLER, Charlotte, N. C., Has resumed the Practice of Medicine, and can be

er at his residence. Feb. 25, 1862.

CORVITATED.

The subscribers wish to purchase CORN. Apply at their Livery Stables. Charlotte, Nov 11, 1862 tf

Carriage & Wagon Shop, The subscriber, successor to Mr Charles Overman in the Carriage and Wagon making business, respectfully informs the public that he will promptly execute all work cutrusted to him, and he solicits a share of pub-

REPAIRING of all kieds will be particularly attended to and done at short notice on reasonable terms. Send your work to Overman's old stand and give me

A. H. CRESWELL. Charlotte, Jan'y 13, 1863.

WANTED At the Medical Purveying Department in

Churlotte. A large number of BOTTLES and VIALS, for which the highest cash price will be paid.

JAS. T. JOHNSON. Surgeon and Medical Purveyor. January 27, 1863

WILKINSON & FARGO,

GROCERS & COMMISSION MERCHANTS, Augusta, Ga., Having large close Storage accommodations and long

experience, solicit consignments of Produce and Mer-Refer to J. J. Blackwood, Esq. Charlotte. 3mpd January 27, 1863

State of North Carolina-Union Co. Court of Pleas & Quarter Sessions-January Term, 1863 Jesse Hasty, admr., with the will annexed, of Peoples Hasty, deceased, vs. Charity Hasty and others.

Petition for account and settlement. Defendants, William W. Clifton and wife Polly, Wilber | Governor to appoint a Messenger for the Execu-Hasty and Nathaniel Helms, reside beyond the limits | tive Department; to legalize and confirm the acts of this State. It is therefore ordered by the Court that publication be made for six successive weeks in the Western Democrat, a paper published in the town of Charlotte, notifying said Defendants that they be and appear at the next term of this Court to be held for the county of Union at the Court-House in Monroe on the first Monday in April next, then and there to plead answer or demur to the petition, or judgment pro confesso will be taken and the same heard ex-

in Monroe, the 1st Monday in January, A. D. 1863. Feb 10, 1863 J. E. IRBY, Clerk.

State of North Carolina-Union Co. Court of Pleas & Quarter Sessions-January Term, 1863 Darling Broom, admr. of Allen Broom, vs. Noah

Broom and others.

Petition for account and settlement. It appearing to the satisfaction of the Court that the Defendants, Noah Broom, Jacob L. Broom, Noah Preslar, John Vickery and wife Terressa, Hiram Reynolds and wife Telitha, and Henry Helms Broom, reside beyond the limits of this State. It is therefore ordered by the Court that publication be made for six successive weeks in the Western Democrat, a paper published in the town of Charlotte, notifying said Defendants to be and appear at the next term of this House in Monroe on the 1st Monday in April next, and shoes; to incorporate Vestal Ford Toll Bridge; then and there to plead, answer or demur to this petition, or judgment pro confesso will be taken, and the same heard ex parte as to them.

Witness, J. E. Irby, Clerk of our said Court, at office in Monroe, the 1st Monday in January, A. D. 1863. Feb 10, 1863 6t J. E. IRBY, Clerk.

State of North Carolina-Union Co. Court of Pleas & Quarter Sessions-January Term, 1863 Stephen H. Parkerand Peter Parker, Exrs., vs. Mathew Parker and others. Petition for settlement of the estate of Peter Parker,

Sr., deceased. It appearing to the satisfaction of the Court that the Defendants, Lemuel Parker and Wiley Parker, reside beyond the limits of this State. It is therefore successive weeks in the Western Democrat, a paper published in the town of Charlotte, notifying said Defendants to be and appear at the next term of this Court to be held for the county of Union at the Court-House in Monroe on the first Monday in April petition, or judgment pro confesso will be taken, and the same heard ex parte as to them.

Witness, J. E. Irby, Clerk of our said Court, at office in Monroe, the 1st Monday in January, A. D. 1863. J. E. IRBY, Clerk. Feb 10, 1863 6t

Court of Pleas & Quarter Sessions-January Term, 1863. Endy vs. same; Simeon Hatley vs. same; James Dunn vs. same; James Eddy vs. same; J B Harris vs. same; W T Miller vs. same; H T Lentz vs. same; W F Biles vs. same; Jesse Skeen vs. same. Astachments-Levied on lands belonging to the Gold

Hill Mining Company. It appearing to the satisfaction of the Court that he parties constituting the said Company are not inthat publication be made six weeks in the Western sumption; to amend the Revised Code in relation habitants of this State. It is ordered by the Court Democrat for Defendants to appear and show cause | to habeas corpus; concerning common schools; in why the lands levied upon should not be ordered to

Witness, Joseph Young, Clerk of our said Court at office in Concord, the third Monday in January A. D., JOSEPH YOUNG, Clerk. February 3, 1863 6t

Flour Mill for Sale.

The subscriber, having entered into a contract for building the Railroad from Danville to Greensboro, is desirous of devoting his whole time to that work, and uated in the town of Charlotte, on the North Carolina Rail Road, has six run of Mill Stones, and the Flour has a high reputation throughout the Southern Confed-

It has also a Barrel Factory, with improved Machine ry, and Cooper shops attached, which will be sold with the Mill or separately. JOHN WILKES. Sept. 16, 1862. , tf

VESUVIUS FURNACE

The subscriber informs the public that he is manu Williams & Oates will please call and settle up, as facturing Pig iron at his Furnace in Lincoln county, five miles north of Sharon Station on the Wil., Char. & Rutherford Railroad. He is also prepared to cast | consequence of "the war," and 1 a viccim of the Machinery, such as Mill Gearing. Thrashing Machine John Brown raid. Irons, &c.; also Hollow-Ware and Salt Pans.

Vesuvius Furnace P. O. July 15, 1862. y-pd

EXCHANGE NOTICE, No. 4. RICHMOND, VA., Jan. 19, 1863. The following officers and men have been duly ex-

changed, and are hereby so declared. 1. All officers and men captured in Kentucky, Tennessee, Alabama, Mississippi, Georgia, Florida and South Carolina, up to December 10th, 1862.

2. All officers and men captured in Missouri, Kansas, New Mexico, Arizona, Arkansas and Louisiana, up to January 1st, 1863.

3. The two foregoing sections apply not only to officers and men of the Confederate service, but also to all persons captured in arms or hostile array against the nited States, whatever may have been the character of the military oranizations to which they were attached, and whatever may have been the terms of the paroles given by them. If any are in Federal prisons, they are to be immediately released, and delivered to the Confederate authorities.

5. All Confederate officers and men who have been delivered at City Point up to January 6th, 1863. 6. All Confederate officers and men who have been delivered at Vicksburg up to December 23d, 1862, and including said date.

7. All paroled Confederate officers and men receipted for at Vicksburg up to December 23d, 1862, and including said date.

paroled at Fredericksburg, Va.. in December, 1862. 9. All Confederate officers and men captured at Goldsboro, N. C., in December, 1862.

10. Other miscellaneous and minor exchanges, of which the appropriate officers will be duly informed.

ROBERT OULD, Agent of Exchange.

CAPTIONS OF THE ACTS Passed at the adjourned session of the Legislature of North Carolina, commencing 19th of

Jan'y and ending 12th of Feb'y, 1863. An act for the relief of landlords; to amend an act to make provision for the families of soldiers dying in service; to admit proof of the hand-writing of witnesses in certain cases; to authorize the Governor to appoint an Adjutant General; to incorporate the Western North Carolina Mining, Smelting and Copperas manuf. Company; to incorporate the Silver and Lead Mining Company; to incorporate a Female Seminary in Davidson It appearing to the satisfaction of the Court that the county by the name of Beatavilla; to authorize the and judicial proceedings of County Courts held in Lincoln and Catawba counties; to amend the 46th chapter of the Revised Code, 18th section; to authorize the Comptroller, if necessary, to employ some discreet person to countersign Treasury notes; for the benefit of persons who have entered vacant lands; to authorize one-third of the whole number of Justices of the Peace in any county to transact Witness, J. E. Irby, Clerk of our said Court, at office | county business; to authorize incorporated towns to lay an ad valorem tax on slaves; to alter the rules of law in relation to the probate of Wills; to incorporate the town of Dallas in Gaston county; o amend the charter of the Chatham Railroad Company, appropriates \$250,000 to aid the work; concerning the State Educational Association of North Carolina; to amend the Militia law; to incorporate the Anderson and Branch Monumental Associations; to incorporate the Dispatch Steamboat Company; to authorize the Auditor of Public Accounts to administer oaths; to amend the charter of the N. C. Powder Manufacturing Co.; to provide for the completion of the claim of the State against the Confederate Government; to authorize the Quartermaster of this State to pay commutation money to North Carolina soldiers for boots to incorporate the town of Chesnut Hill in Rowan county; to amend the 1st section of 4th chapter of Revised Code; for the relief of soldiers families, appropriating \$1,000,000; to charter the Shelby and Broad River Railroad company; to authorize the Governor to issue commissions to hold Courts of Oyer and Terminer (special courts); to incorporate the N. C. Christian Advocate publishing company; to enforce the payment of bounty money; concerning insane persons; to raise Revenue (published in another column); to amend the 18th section of 28th chapter of Revised Code in relation to fees of committees of Finance; to incorporate the Franklin mining and manuf. company; to inordered by the Court that publication be made for six | corporate the Tuckusege Mining company; in 1egard to the service of process on the Southern Express company; to authorize the Deacons and Trustees of Sharon Church in Mecklenhurg county to sell the Parsonage and lands attached belongnext, then and there to plead answer or demur to this | ing to said congregation; to incorporate the Macon county Mining company; to prevent the spread of Small Pox (appropriates \$30,000 for vaccination, the Surgeon General to appoint a resideat Physician in each county to vaccinate persons desiring it, physicians to be allowed \$5 per day for their State of North Carolina-Cabarrus Co. services); to amend the Militia law (exempts men over 45 years of age from militia duty); to allow A F Ludwick vs. Gold Hill Mining Company; E A | Wm W Grier of Mccklenburg and C Austin of Endy vs. same: William Lenard vs. same; James Union county, to collect tax arrears; to amend the act prohibiting the distillation of liquors (giving the informer one-half the fine); concerning sheriffs and their sureties; to prevent slaves from making

> reference to taxes and liabilities of sheriffs. [A list of the Resolutions passed will be found or the inside of this paper:

or trading in spiritous liquors; concerning the

statute of limitations; to prevent, during the war,

monopolies, extortion and speculation in bread-

THE N. C. INSANE ASYLUM.

Dr. Fisher reports to the Board that there were on Nov. 3, 1862, (the date of his report printed by the Legislature,) 195 patients under his care. Of these 112 are males, and 83 females. Two years ago there were 179 patients, of whom 89 lector, from the lists of the assessors. offers his STEAM MILL for sale. The property is sit- have been discharged, viz: 38 recovered, 6 much improved, 22 not improved, and 23 died. The institution is now full, many having been reluctantly refused admission, and in the male departments operations are necessarily restricted to treatment of those already in the Asylum and such others as may seek admission according to priority of date for vacancies occuring.

There have been 506 patients since the organization of the Asylum; 480 from North Carolina, 13 from Virginia, 3 from South Carolina, 4 from Alabama, 1 each from Georgia, Mississippi, California, Tennessee, Texas and Florida. Among the patients now under treatment 4 are insane in

The expenditures for 1861 were \$38,336 70, and in 1862 \$45,459 32. The receipts in 1861,

\$40,629 86; in 1862 \$46,586 80. COMMON SCHOOLS IN N. CAROLINA. Mr Wiley reports that returns were made to him in 1862 from 65 counties in whole or in part. From their purchases, (whether made in the State or or out of the State, for cash or on credit. Every

the more important statistics:-Financial.-The receipts reported in sixty counties-(and these include balance from former years)-amounted to \$220,312 99. The disbursements in these counties were \$117,924 50; and the amount on hand \$104,336 46.

General Statistics .- The whole number of children reported in 46 counties was males 57,157, females 54,890; males and females together 6,755 -in all, 118,802. The whole number of districts reported in 58 counties was 2,621. The number of children who were reported as attending school in 57 counties, was 52,018, of whom 29,122 were males and 22,838 were females, and 58, sexes not distinguished. The number of licences granted to teachers and reported to me was 1,233; of which 962 were to males and 271 to females; the number of schools reported was 1,556, and the 8. All Confederate officers and men captured and average length of the schools was 2 and 4-5 months. Schools were held in a number of counties from which I have not received reports. I feel warranted in asserting that the whole number of children who attend the Common Schools of the State could not have been less than sixty five to seventy thousand.

REVENUE LAW.

The following is a synopsis of the new Revenue Law passed by the N. C. Legislature at its late session, copied from the Standard :

Levies an ad valorem tax of two-fifths of one per cent upon the assessed cash value of the following, to-wit :

1st. Real Estate. from taxation on account of bodily or mental in- levied on each dog listed. Dogs under 8 months debts or liabilities, \$1; and every other deed con-

who assess the value of lands. 3d. Money due from solvent debtors, or on deposit with individuals or corporations: Confederate and State Treasury notes to be considered "money." The person listing money on which the State is a stockholder, or with which it counted for to the State Treasury, by the said hand or at interest being allowed to deduct debts has exchanged bonds, are required to list the Cashier, on oath. The President or Cashier of

where the principal is insolvent. Steamboat Companies, according to the shares as mile for each mile so traveled. Officials, cin- stock owned by corporations or individuals, to-wit: fixed by the charter, if the shares be in a corpo- ployees and ministers of the Gospel, travelling in the Bank of Washington, 25 cents; the Merchants ration-if there be no incorporation, then on the discharge of their respective functions, exempted. Bank of Newbern, 25 cents; the Bank of Wadesamount invested. A like tax is laid on money invested in County or State Bonds issued since February 23d, 1861; also on money invested in 1st day of April, are to list the number of gallons cents; the Farmers' Bank of N. C., 25 cents; the every species of trade and traffic not otherwise taxed in the bill.

6th. Horses, mules, cattle, hogs and other live are taxed ten per cent on their profits. stock raised or kept for sale, and not for owner's use, subject to exemptions hereinafter set forth.

than is needed for the consumption of one year. cents. The usual exemption of real estate are provided | 15. Collateral descents are taxed as follows, General in the name of the State in the Superior

An annual tax of eight per cent. is laid on cent. every dollar of nett dividend or profit not previously listed, declared, received or due, on or before the 1st of April in each year, on money or capital invested in shares in the Bank of Washington, the Merchants Bank of New-Berne, Bank of Wadesboro, Bank of Fayetteville, Commercial Bank of Wilmington, Farmers Bank of N. C. Bank of Charlotte and Bank of Yanceyville, to be exempted however from county tax.

Stocks or interest held by individuals in all corporations, companies, or business to be listed as the individual property of holders in the counties of which they are residents. At the first county court of each county held on or before the first Monday in March, and at the same term every four years thereafter, the court shall appoint district courts of valuation, consisting of one Justice of the Peace and two free-holders for each school or Captain's District, to ascertain the cash value of land, other real estate, and slaves required to be listed. Land is to be listed as heretofore. In listing slaves, their name ages and number must be specified. Town lots to be listed

and valued separately. The District Boards are required to complete their lists by the 1st Monday of April after their stuffs and other articles of general use and conappointment, and on the 1st Thursday thereafter, the justices of these boards are to meet at the Court-House and organize as a County Board of valuation, to receive, compare, and examine the lists returned, to hear appeals from district assessments, to order re-assessments, if necessary, and to return the corrected lists to the County Court

Takers of the tax lists shall not take the lists of lands and slaves, but they shall be ascertained by the County Court Clerk, and entered by him on the tax lists to be furnished to the sheriff or col-

SCHEDULE A. 1. A tax of one dollar and twenty cents is laid on every taxable poll; County Courts may exempt old and infirm persons. Soldiers in the actual

service of the State or Confederate governments 2. Toll gates on turnpike roads, tol! bridges and ferries are taxed 21 per cent on the amount of annual receipts. Keepers of houses of public entertainment in town or country, whose annual

receipts amount to \$300, are taxed one per cent on their receipts. 3. Every gate, permitted by the County Court to be erected across a highway, is taxed \$15.

4. On note-shavers, in addition to the tax imposed on the interest they may receive on notes or bonds, a tax of ten per cent. on their profits, which they are required to list without deducting

are taxed 1 of 1 per cent. on the total amount of total amount of their purchases, whether made in these returns he makes the following summary of out of it,) during the twelve months preceding person or corporation, manufacturing cotton or the 1st day of April.

State, not regularly trading in slaves, who pur- salt, implements of husbandry, wagons, wagon chase slaves in or out of the State to sell again.

of fifty dollars are taxed one per cent. on value. who as principal or agent for another, carriers on Stud horses and jackasses let to mares for a price, the business of manufacturing any of the forebelonging to residents of the State, are taxed six going articles, are taxed all nett profits above dollars unless the highest price demanded for the season for one mare exceeds that sum, in which case they are taxed the amount demanded. These 14 per cent on total amount of purchases. are to be listed and the tax paid in the county where the owner resides. 8. Gold and silver plate, plated, and jewelry

worn by males of greater value than \$25, are taxed one per cent on value. 9. Watches, not kept for sale, one per cent. on value; harps in use, \$2 50 each; pianos in use \$1 50 each; gold-headed canes in use, \$1

each; silver-headed canes, 50 cents. lawyers, portrait or miniature painters, daguerrean license. artists, etc., commission merchants, factors, produce brokers and auctioneers, State and county officers, presidents, cashiers, superintendents, or tous liquors, in quantities from one quart to one began.

upwards, are taxed one per cent. on total receipts not required to have a license. or income. Judges of the Supreme and Superior 24. Companies of gypsies are taxed \$10, in

actual service, are exempted.

all his dogs above two on any one plantation, in- soldiers in service. On special acts of incorporacluding those owned by his slaves, or any other tions and amendments to charters of incorporated person resident on his lands. Persons, not heads companies a tax of \$25 is levied. On every 2d. All slaves in the State (except such as the of families, are required to list all dogs but one, marriage license \$1; on every mortgage deed County Courts may exempt or have exempted owned by him or his slaves, and a tax of \$1 is marriage contract and deed in trust, made to secure firmity) to be ascertained by the same persons old are untaxed. The county courts are em- veying title to real estate where the consideration powered to levy these taxes, and the taxes col- is \$300 or upwards, 50 cents. Non-resident lected levied under this section shall be for brokers are required to pay to the cashier of the

county purposes. owing by him as principal, and also as surety number of miles so travelled by them or any the banks herein named, on or before the last day 4th. On money invested in Manufacturing and ceding the 1st of April, and are taxed 21 cents a treasury the following tax upon each share of

or had it distilled for sale, the year preceding the cents; the Commercial Bank of Wilmington 25 distilled and pay a tax of ten cents per gallon.

5th. Household and kitchen furniture above the liquors, bought of non-residents are taxed 20 per 45 cents; the Bank of Commerce 45 cents; the value of \$250, except such furniture is specificent on the amount of their profits; and persons Bank of Clarendon 45 cents; Bank of Cape Fear, buying to sell again, liquors distilled in the State, 90 cents; Bank of Wilmington 90 cents; Bank of

declared, received or due, during the year pre- Roxboro, 45 cents; and any other which may be 7th. All cotton and tobacco not owned by the ceding the 1st of April in each year, (and not chartered by this or any future General Assembly, producer, or purchased by the owner for his own previously listed,) upon money or capital invested 90 cents on the share of \$100, and in that prouse or that of his family and dependents: cotton in manufacturing cotton or woolen goods, leather, portion for shares of a less value, and in case the purchased for the purpose of manufacturing to be or articles made of leather, iron and tobacco; and said officers of any bank shall neglect or fail to exempt from taxation, provided that no more cot- invested in steamboat companies (whether in- pay the tax as herein required, said bank shall ton thus held for manufacture shall be exempted corporated or not) and in Railroads, a tax of two pay double the amount of said tax, and the same

for: Mechanical and farming tools, books, wearing viz: If the collateral relation be a brother or Court of Wake. apparel, arms for muster, canoes, or nets, seines of sister, one per cent; if the relation be a brother the value of \$200, or less, are also exempt. or sister of the father or mother of the deceased, that in all counties where regular terms of the Property taxed at a higher rate than two-fifths of or child of such brother or sister, two per cent; if county court shall come after the listing of taxes one per cent. is not liable to said tax but is to be such collateral relation be a more remote relation, in 1863, between the sending in of the lists to or the devisee or legatee be a stranger, three per the clerk and the first Monday of June, inclusive,

SCHEDULE B. Subjects taxed without being listed.

1. On circuses, menagerics, &c., seventy-five dollars for each county in which they exhibit Seperate exhibitions (known as side-shows) are taxed \$15 for each county.

2. Companies of stage or theatrical players, performers of feats of strength or agility and exhibitors of natural or artificial objects, except amateurs) are taxed \$20 for each county in which they exhibit for reward.

3. Companies of itinerant singers, musicians, dancers, et id omne genus, exhibiting for the

State are taxed \$500. private bankers, or foreign brokers or bankers, are expected that Ohio, New Jersey, Pennsylvania taxed ten per cent. of their profits.

7. Express companies are taxed \$600.

liard tables \$25 each. owling alleys \$10.

vehicles are kept for hire, are taxed \$50. 11. Licensed retailers of spiritous liquors, wines or cordials, or of malt liquors, are taxed \$50. They are also required to list the amount of

the tax there imposed. shall immediately become liable to pay a tax of brain. An enormous fund is to be raised for unof 1 per cent. on the amount of his purchase; dermining the confidence of the soldiers in the on failure to pay said tax shall forfeit and pay the Government. sum of \$100. Agents are made equally liable

with their principals to the tax and for forfeiture. | cratic Union Association in New York, in view shall pay 1 of 1 per cent on the amount of each return to the Union, said: our friends, the Demosale effected. This tax is to be collected of the crats, in Illinois, who propose to hold a Convenpurchaser on failure of the seller to pay it.

per pack on all cards sold by them.

one per cent. on their sales. 16. Auctioneers are taxed one per cent. on the gross amount of their sales made for residents;

on sales made for itinerant traders or non-resi-

dents, they are taxed five per cent, on the gross 17. Merchants, merchant tailors, jewellers, grocers, druggists, pr. duce dealers, commission merchants, factors, produce brokers and all other traders not taxed on their purchases in some paragraph of 5. Persons engaged in buying and selling slaves this schedule, are taxed 1 of 1 per cent on the lift were possible for this Government to comwoolen cloth, (after the 1st day of Jan. 1863,) 6. The same tax is laid on residents of this or a mixture of both, leather, shoes, boots, flour, harness, and all articles manufactured out of 7. Pleasure carriages, buggies, etc., of the value leather, clothing and iron; and every other person

> 75 per cent upon the cost of production. 18. Dealers in ready-made clothing are taxed

> 19. Sellers of patent medicines are taxed ten per cent on amount of sales. 20. Horse and mule drovers are taxed one per cent on the amount of each sale, due as soon as

the sale is effected. dents) let to mares for a price, are taxed \$10, un- has rarely been equalled in the history of the

22. Peddlers are taxed \$40.

treasurers of Banks, railroads or other corpora- barrel, other than the production of their own tions whose annual receipts amount to \$1,000 or farms, are taxed as peddlers; but unlike them are

Courts, the Governor and military officers, in each county, but are no less liable to indictment or any other penalty imposed by law. The double 11. Every head of a family is required to list tax imposed for failure to list does not apply to bank whence he draws any exchange or specie, 12. "Dead-heads" travelling on Railroads, in one per cent. on all such sums drawn, to be acmember of their families, during the year pre- of October in each year, shall pay into the public 13. Persons who have distilled brandy for sale, boro 124 cents; the Bank of Fayetteville, 124 Bank of North Carolina 90 cents; the Bank of 14. Dealers in wines, cordials and spirituous Lexington 45 cents; Miner's and Planter's Bank Charlotte 121 cents; Bank of Yanceyville, 25 On every dollar of nett profit, or dividend, cents; Bank of Thomasville, 45 cents; Bank of shall be sued for and recovered by the Attorney

An Act supplemental to the above provides the taxes for county purposes may be levied, and when the courts shall come after that day, a special court shall be called by the clerk or chairman, to be held prior to the first day of June, 1863, to make said levy, the proceedings of the same to be recorded by the clerk on his minutes, Where in the revenue bill the term court-bouse is used it shall apply to all such places as are used by authority of law for the bolding of court or the transaction of county business.

. NORTHERN ITEMS.

The New York Herald, of the 13th, says that the movement to settle the present difficul public amusement, are taxed \$10 for each county. Ities is progressing in the West. The Illinois 4. Insurance companies incorporated out of the Legislature has appointed a committee to confer State are taxed 5 per cent of their gross earnings. with those of Indiana, Kentucky, and the other 5. Agencies of Banks incorporated out of the States, to meet in Louisville in March. In Ohio eminent Republicans are on the committee. The 6. Money exchange, bond or note brokers, measure was opposed by the Abolitionists. It is and New York will combine in the movement. The Illinois Legislature invited the co-operation 8. Public billiard tables are taxed \$125; each of sister States in the fraternal mission. The bagatelle and roulette table \$50 each; private bil- President of the United States is requested to furnish commissioners, with such safeguards as 9. Public bowling alleys \$50 each; private are necessary to enable them to carry out their owling alleys \$10. mission. Resolutions of opposite character were also offered, and a caucus held to determine the

policy to be adopted. The New York Post says parties have been identified in New York who have organized themselves into a body to demoralize the army and the liquors, wines, etc., as per schedule A, and to pay nation by diffusing journals and literature of a peculiar kind. The rich men of New York 12. Non-residents, who in person or by agent, furnish the money, and the reaction editors of the shall purchase any slave or slaves in this State, World, Express and Journal of Commerce, the

John Van Buren, in a speech before the Denio-13. Non-residents selling slaves in the State of the determination of the seceded States not to tion, will find it a barren task, because the South 14. Sellers of playing cards are taxed 50 cts. is determined not to return, and until their armies have power to resist and put us down, 15. Sellers of foreign made vehicles are taxed this war must go on, and those who would attempt to stop it will be carried by the torrent.

Gov. Sprague has been elected Senator from Rhode Island THE FRENCH PROPOSITION .- Mr Seward, in his dispatches to Mr Dayton, U. S. Miniser to France, dated the 6th inst., says: What Druyn de L'Huys (French Secretary) suggested is, that "this (Lincoln's) Government shall appoint Commissioners to meet commissioners from the insurgents on neutral ground." And Seward remarks, promise natural authority so far as to enter into such debates it is not easy to perceive what good results could be obtained by them. The Commissioners must agree in recommending either that the Union shall stand or voluntarily dissolve; or else they must leave the vital question unsettled."

Seward closes by remarking and enforcing the idea that the Congress of the United States furnishes the constitutional forum for debate between the alienated parties.

Articles published almost simultaneously in several Freuch official papers, show that France is exceedingly anxious to bring about Peace in America. The new Areh Bishop of Paris, in his Pastoral Letter, attacks Russia and England for refusing to join Napoleon in his first effort at me-

DREADFUL CARNAGE .- Statistics of the pres-21. Studs and jacks (belonging to non-resi- ent war go to show that the carnage on both sides less the highest price demanded-per season for world. It is estimated that of the killed and one mare shall exceed that sum, in which case those who have died from wounds received in 10. Resident surgeons, dentists, physicians, the amount thus demanded shall be paid for battle and sickness engendered in camp, there are not less than 325,000 of the Pederal army and 175,000 of the Confederate army-making at 23. Lightning rod men and venders of spiri- aggregate of half a million men since the war