

The Western Democrat.

OFFICE
ON THE
WEST SIDE OF TRADE STREET

W. J. YATES, EDITOR AND PROPRIETOR.

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

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THE
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WILLIAM J. YATES,
EDITOR AND PROPRIETOR.

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In addition to the above, there are four Battalions and two unattached companies of North Carolina troops in service—enough to organize six more Regiments, which would make seventy-one North Carolina Regiments in service.

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

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

NOTICE.—All persons indebted to the late firm of Williams & Oates will please call and settle up, as we wish to close our old business.

Dec 9, 1862. W. J. YATES.

DR. J. M. MILLER,
Charlotte, N. C.,
Has resumed the Practice of Medicine, and can be found at his office in the building next to Kerr's hotel, or at his residence.

Feb. 25, 1863.

CORN WANTED.
The subscribers wish to purchase CORN. Apply at their Library Stables.

BROWN & WADSWORTH.
Charlotte, Nov 11, 1862. If

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 entrusted to him, and he solicits a share of public patronage.

REPAIRING of all kinds 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 trial.

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

WANTED
At the Medical Paraphing Department in Charlotte.

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

JAS. T. JOHNSON,
Surgeon and Medical Parapher.

WILKINSON & FARGO,
GROCERS & COMMISSION MERCHANTS,
Augusta, Ga.

Having large close Storage accommodations and long experience, solicit consignments of Produce and Merchandise for sale.

Refer to J. J. Blackwood, Esq., Charlotte.
January 27, 1863. 3upd

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.

It appearing to the satisfaction of the Court that the Defendants, William W. Clifton and wife Polly, Wilbur Hasty and Nathaniel Helms, 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 that they be 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 parte.

Witness, J. E. Irby, Clerk of our said Court, at office 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 Brown, admr. of Allen Brown, vs. Noah Brown and others.

Petition for account and settlement.

It appearing to the satisfaction of the Court that the Defendants, Noah Brown, Jacob L. Brown, Noah Preslar, John Vickery and wife Teressa, Hiram Reynolds and wife Telitha, and Henry Helms Brown, 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 Court to be held for the county of Union at the Court-House in Monroe on the 1st 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 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. J. E. IRBY, Clerk.

State of North Carolina—Union Co.
Court of Pleas & Quarter Sessions—January Term, 1863.

Stephen H. Parker and 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 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 Court to be held for the county of Union at the Court-House in Monroe on the 1st 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 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. J. E. IRBY, Clerk.

State of North Carolina—Cabarrus Co.
Court of Pleas & Quarter Sessions—January Term, 1863.

A. F. Ludwig vs. Gold Hill Mining Company; E. A. Rudy vs. same; William Leard vs. same; James Eddy vs. same; Simon Hatley vs. same; James Dunn vs. same; James Eddy vs. same; H. Harris vs. same; W. T. Miller vs. same; H. T. Lentz vs. same; W. F. Biles vs. same; Jesse Skoon vs. same.

Attachments—Levied on lands belonging to the Gold Hill Mining Company.

It appearing to the satisfaction of the Court that the parties constituting the said Company are not citizens of this State. It is ordered by the Court that publication be made six weeks in the Western Democrat for Defendants to appear and show cause why the lands levied upon should not be ordered to be sold.

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

Flour Mill for Sale.
The subscriber, having entered into a contract for building a mill from Roxboro to Greensboro, is desirous of devoting his whole time to that work, and offers his STEAM MILL for sale. The property is situated in the town of Charlotte, on the North Carolina Railroad, has six run of Mill Stones, and the Flour has a high reputation throughout the Southern Confederacy.

It has also a Barrel Factory, with improved Machinery, and Cooper shops attached, which will be sold with the Mill or separately.

JOHN WILKES.
Sept. 16, 1862. If

VESUVIUS FURNACE IRON WORKS.
The subscriber informs the public that he is manufacturing Pig Iron at his Furnace in Lincoln county, five miles north of Sharon Station on the W. & C. R. & Rutherford Railroad. He is also prepared to cast Machinery, such as Mill Gearing, Thrashing Machine Irons, &c., also Hollow-Ware and Salt Pans.

Vesuvius Furnace P. O. July 15, 1862. J. M. SMITH.

EXCHANGE NOTICE, No. 4.
RICHMOND, VA., Jan. 10, 1863.

The following officers and men have been duly exchanged, 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 United States, whatever may have been the character of the military organizations 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.

4. All Confederate officers and men who have been delivered at City Point up to January 6th, 1863.

5. All Confederate officers and men who have been delivered at Vicksburg up to December 23d, 1862, and including said date.

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

7. All Confederate officers and men captured and paroled at Fredericksburg, Va., in December, 1862.

8. All Confederate officers and men captured at Goldsboro, N. C., 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 landlors; to amend an act to make provision for the families of soldiers dying in service; to admit proof of the handwriting of witnesses in certain cases; to authorize the Governor to appoint an Adjutant General; to incorporate the Western North Carolina Mining, Smelting and Lead Mining Company; to incorporate the Silver and Lead Mining Company; to incorporate a Female Seminary in Davidson county by the name of Beattavia; to authorize the Governor to appoint a Messenger for the Executive Department; to legalize and confirm the acts 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 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; to 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 and shoes; to incorporate Vestal Ford Toll Bridge; 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 Shelly 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 incorporate the Tuckasee Mining company; in regard to the service of process on the Southern Express company; to authorize the Deacons and Trustees of Sharon Church in Mecklenburg county to sell the Parsonage and lands attached belonging to said congregation; to incorporate the Macon county Mining company; to prevent the spread of Small Pox (appropriates \$300,000 for vaccination, the Surgeon General to appoint a resident Physician in each county to vaccinate persons desiring it, physicians to be allowed \$5 per day for their services); to amend the Militia law (exempts men over 45 years of age from militia duty); to allow Wm W. Grier of Mecklenburg and C. Austin of 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 or trading in spirituous liquors; concerning the statute of limitations; to prevent, during the war, monopolies, extortion and speculation in breadstuffs and other articles of general use and consumption; to amend the Revised Code in relation to habeas corpus; concerning common schools; in reference to taxes and liabilities of sheriffs.

[A list of the Resolutions passed will be found on the inside of this paper.]

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 have been discharged, viz: 33 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 department 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 occurring.

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 consequence of "the war," and 1 a victim of the John Brown raid.

The expenditures for 1861 were \$58,336 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 these returns he makes the following summary of the more important statistics:

Financial.—The receipts reported in sixty counties—and these include balance from former years—amounted to \$229,312 90. 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 67,157, 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 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.

2d. All slaves in the State (except such as the County Courts may exempt or have exempted from taxation on account of bodily or mental infirmity) to be ascertained by the same persons 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 hand or at interest being allowed to deduct debts owing by him as principal, and also as surety where the principal is insolvent.

4th. On money invested in Manufacturing and Steamboat Companies, according to the shares as fixed by the charter, if the shares be in a corporation—if there be no incorporation, then on the amount invested. A like tax is laid on money invested in County or State Bonds issued since February 23d, 1861; also on money invested in every species of trade and traffic not otherwise taxed in the bill.

5th. Household and kitchen furniture above the value of \$250, except such furniture is specifically taxed.

6th. Horses, mules, cattle, hogs and other live stock raised or kept for sale, and not for owner's use, subject to exemptions hereinafter set forth.

7th. All cotton and tobacco not owned by the producer, or purchased by the owner for his own use or that of his family and dependants: cotton purchased for the purpose of manufacturing to be exempt from taxation, provided that no more cotton thus held for manufacture shall be exempted than is needed for the consumption of one year. The usual exemption of real estate are provided for: Mechanical and farming tools, books, wearing apparel, arms for musket, canoes, or nets, seines of the value of \$200, or less, are also exempt. Property taxed at a higher rate than two-fifths of one per cent, is not liable to said tax but is to be listed separately.

An annual tax of eight per cent, is laid on every dollar of net 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 appointment, 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 Clerk.

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 collector, from the lists of the assessors.

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 are exempt.

2. Toll gates on turnpike roads, toll bridges and ferries are taxed 24 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 their losses.

5. Persons engaged in buying and selling slaves are taxed 1/2 of 1 per cent on the total amount of their purchases, (whether made in the State or out of it,) during the twelve months preceding the 1st day of April.

6. The same tax is laid on residents of this State, not regularly trading in slaves, who purchase slaves in or out of the State to sell again.

7. Pleasure carriages, buggies, &c., of the value of fifty dollars are taxed one per cent. an value. Stud horses and jackasses let to mares for a price, belonging to residents of the State, are taxed six 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 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.

10. Resident surgeons, dentists, physicians, lawyers, portrait or miniature painters, daguerrean artists, &c., commission merchants, factors, produce brokers and auctioneers, State and county officers, presidents, cashiers, superintendents, or

treasurers of Banks, railroads or other corporations whose annual receipts amount to \$1,000 or upwards, are taxed one per cent on total receipts or income. Judges of the Supreme and Superior Courts, the Governor and military officers, in actual service, are exempted.

11. Every head of a family is required to list all his dogs above two or any one plantation, including those owned by any one plantation, owned by him or his slaves, and a tax of \$1 is levied on each dog listed. Dogs under 8 months old are untaxed. The county courts are empowered to levy these taxes, and the taxes collected levied under this section shall be for county purposes.

12. "Dead-heads" travelling on Railroads, in which the State is a stockholder, or with which it has exchanged bonds, are required to list the number of miles so travelled by them or any member of their families, during the year preceding the 1st of April, and are taxed 21 cents a mile for each mile so traveled. Officials, employees and ministers of the Gospel, travelling in discharge of their respective functions, are exempted.

13. Persons who have distilled brandy for sale, or had it distilled for sale, the year preceding the 1st day of April, are to list the number of gallons distilled and pay a tax of ten cents per gallon.

14. Dealers in wines, cordials and spirituous liquors, bought of non-residents are taxed 20 per cent on the amount of their profits; and persons buying to sell again, liquors distilled in the State, are taxed ten per cent on their profits.

Every dollar of net profit, or dividend, declared, received or due, during the year preceding the 1st of April in each year, (and not previously listed,) upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron and tobacco; and invested in steamboat companies (whether incorporated or not) and in Railroads, a tax of two cents.

15. Collateral descents are taxed as follows, viz: If the collateral relation be a brother or sister, one per cent; if the relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, two per cent; if such collateral relation be a more remote relation, or the devisee or legatee be a stranger, three per cent.

SCHEDULE B.
Subjects taxed without being listed.

1. On circuses, menageries, &c., seventy-five dollars for each county in which they exhibit. Separate 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, &c., *ad omne genus*, exhibiting for the public amusement, are taxed \$10 for each county.

4. Insurance companies incorporated out of the State are taxed 5 per cent of their gross earnings.

5. Agencies of Banks incorporated out of the State are taxed \$500.

6. Money exchange, bond or note brokers, private bankers, or foreign brokers or bankers, are taxed ten per cent of their profits.

7. Express companies are taxed \$600.

8. Public billiard tables are taxed \$125; each bagatelle and roulette table \$50 each; private billiard tables \$25 each.

9. Public bowling alleys \$50 each; private bowling alleys \$10.

10. Livestables, or places where horses and vehicles are kept for hire