DEMOCRAT, CHARLOTTE, N. C. WESTERN

and to authorize a new issue of Notes and Bonds.

America do enact. That the holders of all treasury | conclusive. notes above the denomination of five dollars, not bearing interest, shall be allowed until the 1st day of April, 1864 east of the Mississippi river, and un= til the 1st day of July, 1864, west of the Mississipperiver, to fund the same, and until the perieds and at the places stated, the holders of all such after the ratification of a treaty of peace with the treasury notes shall be allowed to fund the same in United States, bearing the rate of interest specified registered bonds. payable twenty years after their on their face payable on the 1st of January in each dates, bearing interest at the rate of four per cent. | and every year. per annum, payable on the 1st day of January and July of each year.

thorized to issue the bonds required for funding of any public creditor whose debt may be contractanswer the purpose. Such bonds and certificates such by said Secretary in such form as he may shall be receivable without interst in payment of all export and import duties.

3. That all Treasury notes of the denomination shall not be presented for funding under the provisions of the first section of this act, shall, from and after the first day of April, 1864. east of the Miss- terest. issippi river, and the first day of July. 1864. west of thirty-three and one third cents imposed in the he may deem expedient. 4th section of this act, be subject to a tax of ten per shall not be exchangeable for the new issue of Treasury notes provided for in this act.

4. That on all said Treasury notes not funded or used in payment of taxes at the dates and places prescribed in the 1st section of this not, there shall hereby repealed. be levied at said dates and places a tex of thirtythree and one third cents for every dollar promised on the face of said notes. Said tax shall attach to holder of any call certificate-which by the first said notes wherever circulated, and shall be collected by deducting the same at the Treasury, its depositories, and by the tax collectors, and by all Gov. 23d. 1863, was required to be "thereafter deemed to sented for payment, or for funding, or in payment upon the terms provided by said act. of Government dues, or for postage, or in exchange for new notes as hereafter provided; and said Treasurv notes shall be fundable in bonds as provided in the first section of this act until the 1st day of Jancents on the dollar.

And it shall be the duty of the Secretary of the [accrue against them.] Treasury at any fine between the 1st April east. and the 1st July, 1864, west of the Mis, issippi river. and the 1st January, 1865, to substitute and exchange new treasury notes for the same, at the rate of sixty-six and two-thirds cents on the dollar, provided that notes of the denomination of one hundred

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

14. That the Secretary of the Treasury be and he is hereby authorized in case the exigencies of

2. The Secretary of the Treasuary is hereby au- the government should require it, to pay the demand provided for in the preceding section, and until the bonds dan be prepared he may issue certificates to the same in a certificate of indebtedness to be isdeem proper, payable two years after the ratificaable semi-annually, and transferrable only by speof one hundred dollars not bearing interest, which cial endorsement under regulations prescribed by the Secretary of the Treasury, and said certificates shall be exempt from taxation in principal and in- taxed as incomes under the tax act of 1863.

15. The Secretary of the Treasury is authorized

16. The Secretary of the Treasury shall forth- dollars. cent. a month until so presented which taxes shall at- with advertise this act in such newspapers publishtach to said notes wherever circulated, and shall be | ed in the several States and by such other means deducted from the face of said notes whenever pre- as shall secure immediate publicity. and the Sec'v sented for payment or for funding, and said notes of War and the Sec'y of the Navy shall each cause it to be published in general orders for the information of the army and navy.

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

18. The Secretary of the Treasury is hereby authorized and required, upon the application of the section of the act "to provide for the funding and further issue of treasury notes," approved March ernment officers receiving the same, whenever pre- be a bond"-to issue to such holder a bond therefor

[Adopted February 17, 1864.]

[NOTE .--- The 42d section of the Assessment Act, which the above law repeals, allowed tax uary, 1865, at the rate of sixty-six and two third payers to pay into the Treasury in advance such sum as they might choose on account of taxes to

THE NEW TAX BILL.

An Act to by additional taxes for the common de fence and support of the Government.

Sec. 1. The Congress of the Confederate State: dollars shall not be entitled to the privileges of said of America do enact. That in addition to the taxes exchange; provided, further, that the right to fund levied by the "act to lay taxes for the common deany of said treasury notes after 1st day of January, | fence and to carry on the Government of the Con-1865, is hereby taken away; and provided, further, federate States," approved 24th of April, 1863. that upon all such treasury notes which may remain there shall be levied, from the passage of this act, out standing on the 1st January, 1865, and which on the subjects of taxation hereafter mentioned, and may not be exchanged for new treasury notes as collected from every person, co-partnership, asso-

AN ACT TO REDUCE THE CURRENCY, subject to the tax and those not so subject, shall be thereof, or of the means of cultivating the same, by 3. Every minister of religion authorized to preach left to the good faith of each State, and the certifi- reason of the presence or the proximity of the ene- according to the rules of his church, and who, at the 1. The Congress of the Confederate States of cate of the Governor thereof shall in each case be my. the assessment on such property may be re- passage of this act, shall be regularly employed in the duced, in proportion to the damage sustained by 13. That treasury notes heretofore issued, bear- the owner, or the tax assessed thereon may be reing interest at the rate of \$7 30 on the \$100 per duced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec 6. That the taxes on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the first of June next, or as soon after as practicable, Mississippi river. The additional taxes on incomes on the 10th day of October, 1862, and has continued or profits for the year 1863, levied by this act. shall be assessed and collected forthwith; and the taxes all physicians over the age of thirty years, who now on incomes or profits for the year 1864, shall be as- are, and for the last seven years have been, in the acsessed and collected according to the provisions of tual and regular practice of their profession, but the the tax and assessment acts of 1863.

Sec 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from government dues payable in the year 1864, except tion of a treaty of peace with the U. States, bearing property or effects on the amount or value of which interest at the rate of six per cent per annum, pay- a tax is levied by this act, and also the first section of said act, are suspended for the year 1864, and no

Sec 8. That the tax imposed by this act on bonds to be indispensible to the proper and efficient management thereof. of the Confederate States heretofore issued, shall of the Mississippi river, cease to be receivable in to increase the number of depositories so as to meet in no case exceed the intesest on the same, and the payment of public dues, and said notes if not se the requirements of this act, and with that view to such bonds, when held by or for minors or lunatics. presented at that time, shall, in addition to the tax employ such of the banks of the several States as shall be exempt from the tax in all cases where the interest on the same shall not exceed one thousand

[Adopted in February, 1864]

THE NEW MILITARY LAW.

A Bill to organize forces to serve during the War.

SEC. 1. That from and after the passage of this act empted for one farm or plantation all white men, residents of the Confederate States, between the ages of 17 and 50, shall be in the military Confederate States of America, in such form and with such service of the Confederate States for the war.

Sec 2. That all the persons aforesaid, between the ages of 18 and 45, now in service, shall be retained during the present war with the United States, in the same regiments, battalions and companies to which they belong at the passage of this act, with the same organization and officers, unless regularly transferred or discharged, in accordance with the laws and regulations for the government of the army : Provided, that companies from one State, organized against their consent, expressed at the time, with regiments or battanops from another State, shall have the privilege of being transferred to organizations of troops, in the same arm of the service, from the States in which said ompanies were raised; and the soldiers from one State, in companies from another State, shall be allowed, if they desire it, a transfer to organizations from or plantation, the Secretary of War shall direct a commutheir own States, in the same arm of the service. Sec 3. Be it further enacted, That at the expiration of six months from the first day of April next, a bounty of one hundred dollars in a six per cent. Government bond, which the Secretary of the Treasury is hereby suthorized to issue, shall be paid to every nen-commissioned officer, musician and private who shall then be in service, or in the event of his death previous to the period of such payment, then to the person or persous who would be entitled by law to receive the arrearages of his pay; but no one shall be entitled to the bounty herein provided, who shall at any time, during the period of six months next after the said first day of

April, be absent from his command without leave.

THE OLD TAX LAW. The following is a summary of the Tax which was passed by the Confedente Congre discharge of his ministerial duties; superintendents and physicians of asylums for the deaf and dumb and | the 20th of April, 1863: blind and of the insane; one editor for each newspaper

It imposes a tax of eight per cent. upon the being published at the time of this act, and such emof all naval stores, salt, wines and spirit ployces as said editor may certify on oath to be indisliquors, tobacco manufactured or unmanufactured pensable to the publication of such newspaper ; the cotton, wool, flour, sugar, molasses, syrup, rice, public printer of the Confederate and State Governother agricultural products, held or owned on ments, and such journeymen printers as the said public printer shall certify, on oath to be indispensible to per- first day of July next, and not necessary for fa consumption for the unexpired portion of the form the public printing; one skilled apothecary in allowing an extension of ninety days West of the each apothecary store, who was doing business as such 1863, and of the growth or production of any preceding the year 1863; and a tax of one cent. upon all moneys, bank notes or other said business, without intermission, since that period : rency, on hand or on deposit on the 1st of next; atom the value of all credits on which interest has not been paid and not employed term physician shall not include dentists; all presibusiness the income derived from which is t dents and teachers of colleges, theological seminaries, under the provisions of this act: provided, that academies and schools, who have been regularly enmoneys owned, held or deposited beyond the li gaged as such for two years next before the passage of of the Confederate States shall be valued at his act: Provided, that the benefit of this exemption current rate of exchange in Confederate Trea shall extend to those teachers only whose schools are notes. The tax to be assessed on the 1st da composed of twenty students or more. All superinestimated rent, hire or interest on property or cred-its herein taxed ad valorem, shall be assessed or the passage of this act, and such physicians and nurses or as soon thereafter as may be possible. therein as such superintendents shall certify, on oath, Section 5th imposes the following taxes for

year ending the 31st of December, 1863, and each year thereafter: 4. There shall be exempt one person as owner or Bankers shall pay \$500. Auctioneers, r agriculturalist on each farm or plantation upon which de alers, tobacconists, pedlars.cattle brokers, apo there are now, and were on the 1st day of January last,

caries, photographers, and confectioners, \$50, fifteen able-bodied field hands, between the ages of 24 per centum on the gross amount of sales m sixteen and fifty, upon the following conditions : Wholesale dealers in liquors \$200, and 5

1. This exemption shall only be granted in cases in centum on gross amount of sales. Retail deale which there is no white male adult on the farm or plantaliquors, \$100, and 10 per centum on gross amoun tion not hable to military service, nor unless the person sales. Wholesale dealers in groceries, go claiming the exemption was, on the 1st of January, 1864, wares, merchandize, etc., \$200, and 24 per cen either the owner and manager or overseer of said planta-Pawn brokers, money and exchange brokers \$ tion: but in no case shall more than one person be ex-Distillers, \$200 and 20 per centum. Brew 2. Such person shall first execute a bond, payable to the \$100, and 21 per centum.

Hotels, inns, taverns and eating-housessecurity, and in such penalty, as the Secretary of War may prescribe, conditioned that he will deliver to the Govclass, \$500; second class, \$300; third class, \$ fourth class, \$100; fifth class, \$30. Every h ernment at some Railroad depot, or such other place or where food or refreshments are sold, and e places as may be designated by the Secretary of War. boarding-house where there shall be six boar within 12 months next ensuing, 100 pounds of bacon, or, at the election of the Government, its equivalent in pork, or more, shall be deemed to be an eating h and 100 pounds of nett beef (said beef to be delivered on under this act. foot), for each able-bodied slave on said farm or plantation,

Commercial brokers or commission merch \$200 and 24 per centum.

within the above said ages whether said slaves are used in the field or not, which said bacon or pork and beef shall Theatres. \$500 and 5 per centum on all recei be paid for by the government at the prices fixed by the Each circus, \$100, and \$10 for each exhibit Commissioners of the State under the impressment act; Jugglers and other persons exhibiting shows, i Provided, that when the person thus exempted shall pro Bowling alleys and billiard rooms, \$40 for e duce satisfactory evidence that it has been impossible for him, by the exercise of proper diligence. to furnish the alley or table registered. Livery stable keep amount of meat thus contracted for, and leave an adequate lawyers, physicians, surgeons and dentists, \$50 supply for the subsistence of those living on the said farm Butchers and bakers. \$50 and one per cent All persons engaged, or intending to engage tation of the same, to the extent of two-thirds thereof in any business named in the 5th section, shall, wi grain or other provisions, to be delivered by such person sixty days after the passage of the act, or at time of beginning business, and on the 1st of Ja 3. Such person shall further bind himself to sell the ary in each year thereafter, register with the marketable surplus of provisions and grain now on hand, and which he may raise from year to year while his ex- triet collector a true account of the name and r

emption continues, to the government or to the families | dence of each person, firm or corporation enga of soldiers at prices fixed by the commissioners of the State or interested in the business, with a statemen under the impressment act: Provided, that any person ex- the time for which, and the place and manner empted as aforesaid, shall be entitled to a credit of 25 per which the same is to be conducted, &c. At cent on any amount of meat which he may deliver within time of the registry there shall be paid the spec three months from the passage of this act : Provided further, that persons coming within the provisions of this ex- tax for the year ending on the next 31st of Dec emption shall not be deprived of the benefit thereof by person of having been enrolled since the 1st of Feb. 1864. ber, and such other tax as may be due upon sa or receipts in such business. Any person failing to make such registry pay such tax shall, in addition to all other ta upon his business imposed by the act, pay dou the amount of the specific tax on such busin and a like sum for every thirty days of such faile Requires a separate registry and tax for e business mentioned in the 5th section, and for e place of conducting the same; but no tax for m storage of goods at a place other than the registered place of business. A new registry required upon every change in the place of conducting a regisof 17 and 18 and 45 and 50 years, shall enroll them- bis own skill, capital and labor exclusively in the produc- tered business, upon the death of any person conselves at such times and places, and under such regu- tion of grain and provisions to be sold to the government ducting the same, or upon the transfer of the busi-

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JANUARY -	- 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 80
FEBRUARY	7 14 21 28	1 8 15 22 29	2 9 16 23	3 10 17 24	4 11 18 25	5 12 19 26	6 13 20 27
MARCH -	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 30	8 10 17 24 31	4 11 18 25	5 12 19 26
APRIL	- 3 10 17 24	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 80
MAY	: 1 8 15 22 29	2 9 16 28 30	8 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28
JUNE	- 5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 30	8 10 17 24	4 11 18 25
JULY	8 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	-7 14 21 28	1 8 15 22 29	2 9 16 23 30
AUGUST	$ \begin{array}{c} 7 \\ 14 \\ 21 \\ 28 \end{array} $	1 8 15 22 29	2 9 16 23 30	3 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27
SEPTEMBER	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 80	3 10 17 24
OCTOBER	$2 \\ 9 \\ 16 \\ 23 \\ 30$	3 10 17 24 31	4 11 18 25	5 12 19 26	6 13 20 27	7 14 21 28	1 8 15 22 29
NOVEMBER	6 13 20 27	7 14 21 28	1 8 15 22 29	2 9 16 23 30	3 10 17 24	4 11 18 25	5 12 19 26
DECEMBER -	- 4 11	$\frac{5}{12}$	6 13	7 14 21 28	1 8 15 22 29		3 10 17 24 31

herein provided, a tax of one hundred per cent. is hereby imposed.

5. That after the 1st day of April next all authority heretofore given to the Secretary of the Treas ary to issue treasury notes shall be and is hereby revoked : Provided, the Secretary of the Tresury may, after that time, issue new treasury notes, in after the ratification of a treaty of peace with the United States; said new issues to be receivable in payment of all public dues except export and import duties, and to be issued in exchange for old 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 one hundred dollars, after they are reduced to sixty-six and two thirds cents on the dollar, by the tax aforesaid, may convert the same into call certificates, bearing interest at the rate of four per cent. per annum, and payable two years after the ratifi cation of a treaty of peace with the United States. unless sooner converted into new notes.

6. That to pay the expenses of the Government not otherwise provided for, the Secretary of the Treasury is hereby anthorized to issue six per cent. bonds, to an amount not "exceeding five hundred cent. millions of dollars, the principal and interest whereof shall be free from taxation, and for the payment of the interest thereon, the entire nett receipts of any export duty hereafter laid on the value be exported from the Confederate States, and the nett proceeds of the import duties now 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 the coupons of said bonds.

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 the circulation in treasury notes within reasonable and safe limits.

8. The bonds authorized by the 6th section of this act may be either registered or coupon bends, 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 such authentication as the Secretary of the Treasury may prescribe. The interest shall be payable half yearly, on the 1st of January and July in each year-the principal shall be payable not less than thirty years from their date.

9. All call 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 certificates shall be issued until after the 1st day of

10. That if any bank of deposit shall give its dethis act in exchange for their deposits, and specify receive the amount of said bonds in Treasury notes ent on such excess. bearing no interest and outstanding at the passage under this act shall be allowed. to-wit : of this act: Provided, the said bonds are presented before the privilege of funding said notes at par shall cease, as herein prescribed. the 1st October, 1864, west of the Mississippi, bat value of five hundred dollars.

ciation or corporation, liable thereto, taxes as fol lows, to wit:

1. Upon the value of property, real, personal and mixed, of every kind and description, not hereinaf ter exempted or taxed at a different rate, five per ent: Provided, that from this tax on the value of property, employed in agriculture, shall be deductsuch forms as he may prescribe, payable two years ed the value of the tax in kind delivered therefrom. as assessed under the law imposing it, and delivered to the Government : Provided, that no credit shall be allowed beyond five per cent.

II. On the value of gold and silver wares and notes, at the rate of two dollars of the new for three | plate, jewels, jewelry and watches, ten per cent. III. The value of property taxed under this see tion shall be assessed on the basis of the market value of the same, or similar property in the neigh of this act; and the holders of the new notes or of borhood where assessed in the year 1860, except in the old notes, except those of the denomination of cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price actually paid for the same by the owner.

Sec 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manu

facturing, telegraph. express, railroad, and dry dock companies. and all other joint stock companies of every kind, whether incorporated or not, five per

The value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in of all cotton, tobacco, and naval stores, which shall the purchase and sale of such property, at the time of assessment

Sec 3. I. Upon the amount of all gold and silver coin, gold dust, gold or silver buillion, whether held by the banks or other corporations or individuals. five per cent ; and upon all moneys held abroad, or upon the amount of all bills of exchange, drawn therefor on foreign countries, a tax of five per cent; such tax upon money abroad to be assessed and col-

lected according to the value thereof at the place where the tax is paid. II. Upon the amount of all solvent credits, and

of all bank bills, and all other papers issued as currency. exclusive of non-interest bearing Confederate treasury notes, and not employed in a registered business the income, derived from which is taxed. five per cent

Sec 4. Upon profits made in trade and business, as follows:

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, coupons thereto attached, be in such form and of leather, horses, mules, boots, shoos, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st January 1865, 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 merchandize, property or effects of any kind, not cents for every dollar promised upon their face, and enumerated in the preceding paragraph, between shall be redeemable only in new Treasury notes at the times named therein. ten per cent., in addition that rate, but after the passage of this act, no call to the tax on such profits as income, under the act act shall be so construed as to prevent the President aforesaid. III. On the amount of profits exceeding twenty-

April, 1864. five per cent., made during either of the years 1863 positors the bonds authorized by the 1st section of and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, the same on the bonds by some distinctive mark or telegraph. express, railroad, manufacturing, dry token, to be agreed upon with the Secretary of the dock, or other joint stock company of any descrip-Treasury, then the said depositor shall be entitled to tion, whether incorporate or not, twenty-five per Sec 5. The following exemptions from taxation I. Property of each head of a family to the value of five hundred dollars: and for each minor child of 11. That all treasury notes heretofore issued of the family to the further value of one hundred dolthe denomination of five dollars shall continue to be lars; and for each son actually engaged in the army receivable in payment of public dues, as provided or unyy, or who has died or been killed in the miliby law, and fandable at par under the provisions of | tary or naval service, and who was a member of the this act, until the 1st of July, 1864, east, and until family when he entered the service, to the further

Sec 4. Be it further enacted, That no person shall

be relieved from the operation of this act by reason of taying been heretofore discharged from the army, there no disability now exists; nor shall those who ave furnished substitutes be any longer exempted by reason thereof : Provided, that no person, heretofore exempted on account of religious opinions and who has paid the tax levied to relieve him from service shall be required to render military service under this

Sec 5. Be it further enacted. That all white male residents of the Confederate States, between the ages or overseer shall fail diligently to employ, in good faith. ations, as the President may prescribe, the time al- and families of soldiers at prices not exceeding those fixed owed not being less than thirty days for those east, at the time for like articles by the commissioners of the and sixty days for those west of the Mississippi river, State under the impressment act. nd any person who shall fail so to enroll himself, ithout a reasonable excuse therefor, to be judged of the President, shall be placed in service in the field r the war, in the same manner as though they were as the president or superintendent shall certify on oath to between the ages of eighteen and forty-five : Provided, that the persons mentioned in this section shall constitute a reserve for State defence and detail duty, and act on any railroad shall not exceed one person for each shall not be required to perform service out of the State in which they reside.

Sec 6. That all persons required by the 5th section of this act to enroll themselves, may within thirty days ployment of said company, or who may cease to be indisafter the passage thereof, east of the Mississippi river, and within sixty days, if west of said river, form themselves into voluntary organizations of companies, batalions, or regiments, and elect their own officers ; said rganizations to conform to the existing laws; and, aving so organized, to tender their services as volunteers during the war to the President; and if such organizations shall furnish proper muster rolls, as now organized, and deposit a copy thereof with the emollng officer of their district, which shall be equivalent o enrollment, they may be accepted as minute men or service in such State, but in no event to be taken out of it. Those who do not so volunteer and organize, shall enroll themselves as before provided ; and may, ty and necessity require such details, and he may revoke by the President, be required to assemble at convennt places of rendezvous, and be formed or organized nto companies, battalions and regiments, under reguations to be prescribed by him; and shall have the ight to elect their company and regimental officers ; supplies of any kind to the government by reason of said and all troops organized under this act for State deence, shall be entitled, while in actual service, to the ame pay and allowance as troops now in the field. Sec 7. That any person who shall fail to attend at tion of said contract: Provided further; that when any the place of rendezvous as required by the authority such contractor shall fail, diligently and faithfully, to proof the President, without a sufficient excuse, to be udged of by him, shall be liable to be placed in service in the field for the war, as if he were between the ges of 18 and 45 years.

Sec 8. That hereafter the duties of provost and hosital guards and clerks, and of clerks, guards, agents, imployees or laborers in the Commissary and Quartermaster's Departments, in the Ordnance Bureau, and clerks and employees of navy agents, as also in the exeation of the enrollment act, and all similar duties, shall be performed by persons who are within the ages f eighteen and forty-five years, and who by the report f a Board of army surgeons shall be reported as unable to perform active service in the field, but capable of performing some of the above said duties, specifying which; and when those persons shall have been assigned to those duties as far as practicable, the President shall assign or detail to their performance such bodies of troops or individuals required to be enrolled under the 5th section of this act, as may be needed for the discharge of such duties : Provided, that persons between the ages of 17 and 18 shall be assigned to those 10 00 duties: Provided, further, that nothing contained in this | 10 45 " from detailing artizans, mechanics, or persons of scientific skill, to perform indispensable duties in the de-

partments or bureaus herein mentioned. 12 15 P. M Sec 9. That any Quartermaster or Assistant-Quar-12 50 termaster, Commissary, or Assistant-Commissary (other than those serving with brigades or regiments in the field.) or officers in the Ordnance Bureau, or Navy Agents, or Provost Marshal, or officer in the conscript

Fare, six cents per mile. Soldiers going to and reservice, who shall hereafter employ or retain in his ning flom the army, half fare. Passengers are ro.

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4. In addition to the foregoing exemptions, the Secretary of War, under the direction of the President, may exempt or detail such other persons as he may be satisfied ought to be exempted on account of public necessity, and to insure the production of grain and other provisions for the army and the families of soldiers. He may, also, grant exemptions or details on such terms as he may prescribe, to such overseers, farmers or planters as he may be satisfied will be more useful to the country in the pursuits of agriculture than in the military service : Provided, that such exemption shall cease whenever the farmer, planter

as aforesaid at equivalent rates.

5. The president, treasurer, auditor and superintendent of any Railroad company engaged, in transportation for the government, and such officers and employees thereof be indispensable to the efficient operation of said railroad: Provided, that the number of persons so exempted by this mile of said road in actual use for military transportation; and said exempts shall be reported by name and description, with the names of any who may have left the empensable.

6. That nothing berein contained shall be construed as commilitary service: Provided, that all the exemptions granted under this act shall only continue whilst the persons exempted are actually engaged in their respective pursuits or occupations.

Section 11. That the President be and be is hereby auhorized to grant details, under general rules and regulations to be issued from the War Department, either of persons between 45 and 50 years of age, of from the army in such orders of detail whenever he thinks proper: Provided that the power herein granted to the President to make letails and exemptions shall not be construed to authorize the exemption or detail of any contractor for furnishing contract, unless the head or secretary of the department making such contract shall certify that the personal services of such contractor are indispensable to the execuceed with the execution of such contract, his exemption or detail shall cease.

Sec. 12. That in appointing local boards of Surgeons for the examination of persons liable to military service no member composing the same shall be appointed from the county or enrolling district in which they are required o make such examination.

[2 dopted in February, 1864.]

Wilmington, Charlotte & Rutherford RAILROAD.

On and after Monday the 25th of May, 1863, the Passenger Train will run on this Road (Western Division) daily, Sundays excepted, as follows :

	GOING WEST:						
5		LEAVE:					
	Charlotte,		7	30	A. M		
- C	Tuckaseege,		8	20	44		
	Brevard,		9	00	44		
	Sharon,		9	30	"		
	Lincolnton, Cherryville.		10	05	"		
	GOING EAST:						
			LEAVE:				
	Cherryville,		11	30	A M		
e	Lincolnton,		12	25	P. M		
	Sharon,		12	55	.64		
	Brevard,		1	25	44		
	Tuckaseege, Charlotte.		2	00	44		

ness to another, but no additional tax. Every person registered and taxed is required to make returns of the gross amount of sales from the passage of the act to the 30th of June, and every

three months thereafter. A tax upon all salaries, except of persons in the military or naval service, of 1 per cent when not exceeding \$1.500, and two per cent upon an excess over that amount. Provided, that no taxes shall be imposed on the salary of any person receiving a salary not exceeding \$1,000 per annum, or at a like rate for another period of time, longer or shorter. The tax on annual incomes, between \$500 and

\$1,500, shall be five per cent: between \$1,500 and epealing the act approved April 14th, 1863, entitled an \$3,000, five per cent on the first \$1.500 and ten act to exempt contractors for carrying the mails of the Con- per cent on the excess; between \$3.000 and \$5,000, ederate States, and the drivers of post coaches and hacks, ten per cent; between \$5,000 and 10,000, 124 per cent; over \$10,000 fifteen per cent.; subject to the following deductions: on incomes derived from rents of real estate, manufacturing and mining

establishments, &c., a sum sufficient for necessary annual repairs; on incomes from any mining or manufacturing business the rent (if rented) cost of labor actually hired, and raw material; on incomes the field, in all cases where, in his judgment, justice, equi-, from navigating enterprises, the hire of the vessels or allowance for wear and tear of the same, not ex- Piles and Worms. They are a perfectly safe medicine. ceeding ten per cent.; on income derived from the sale of merchandize or any other property, the prime cost, cost of transportation, salaries of clerks | Rheumatism and Pleurisy, says: "My Doctor's bill has and rent of building; on incomes from any other occupation, the salaries of clerks, rent, cost of labor, material, &c.; and in case of mutual insurance companies the amount of loss paid by them during the year. Incomes derived from other sources are subect to no deduction whatever.

> All joint stock companies and corporations shall pay one-tenth of the dividend and reserved fund annually. If the annual earnings shall give a confidence in them. They acted like a charm on me. profit of more than ten and less than twenty per From that hour I have improved. I have persevered cent on capital stock, one-eighth to be paid; if in their use, until now, by God's blessing, I am well more than twenty per cent. one-sixth. The tax to and hearty. I had a negro man who, as I believe, was be collected on the 1st of January next and of saved from death by a dose of these Pills. My Doctor's each year thereafter.

A tax of ten per cent. on all profits in 1862 by the purchase and sale of flour, corn, bacon, pork,

iron, sugar, molasses made of -cane, butter, woolen cloths, shows, boots, blankets and cotton cloths .--This is not to apply to regular retail business.

Each farmer after reserving for his own use fifty bushels sweet and fifty bashels Irish potatoes, one Pills. They were given according to directions, and hundred bushels corn, or fifty bushels wheat, produced this year, shall pay and deliver to the Confederate Government one-tenth of the grain, potatoes, forage, sugar, molasses, cotton, wool and them. tobacco produced. After reserving twenty bushels peas or beans he shall deliver one-tenth thereof. Every farmer, planter, or grazier, one-tenth of the hogs slaughtered by him, in cured bacon, at the rate of 60 pounds of bacon to 100 pounds of pork; one per cent upon the value of all neat cattle,

horses, mules not used in cultivation, and asses, to be paid by the owners of the same, beeves sold to be taxed as income.

Trustees, guardians, &c., are responsible for DEENS, Wilson, N. C.

WHEAT !.

The subscriber is prepared to purchase the new crop of Wheat at the highest market price. Farmers will find it to their advantage to call at the CHAR-LUTTE STEAM MILLS before selling.

JNO. WILKES. Jan'y 1, 1863 tf"

MEAL. We keep at our Steam Flouring Mill in this place Pea Meal for feeding cow and stock. Also, we have on hand at all times, Family, Extra, Superfine and oarse Flour. We warrant our family flour. Corn Meal and Grits can always be had at the mill. J. WILKES & CO.

Jan'y 1, 1862

3,700 BOXES -0F-

THE SOUTHERN REPATIC PILLS Have been ordered in one day. Wherever known their use continues. Without puffing, they have gained ground by their real value. Bey" More than five hunred persons are known to have been cured by these Pills, and an

This excellent family medicine is recommended by the proprietors as good for Diseases of the Liver. His correspondents say that they also cure Billious Rheumatism, Pneumonia, Chills and Fevers, Billious Fevers, Peter Vaden, Esq., of Dinwiddle county, Va., after describing remarkable cures in his family of Billious been heretofore from \$175 to \$200 per year. I have used ther. (these pills) for my family, which consists of eighteen white and colored, and have not called in a Doctor. This is a great saving. They certainly are the best family medicine ever discovered.

Rev. John W. Potter, of Greene county, North Carolina, had suffered twelve years from a diseased liver, which the physicians had not been able to cure. He says: "I commenced taking the Hepatic Pills with no bill was annually from \$100 to \$200, but I have had no use for a physician since."

Col. John Wright, of Goldsboro, N. C., (Aug. 14, oats, hay, rice, salt, iron or the manufactures of 1862,) says: "I have used the Southern Hepatic Pills in my family here, and also on my plantation in Alabama, and always with success. I have a valuable servant girl who had been a long time under treatment for consumption, without receiving any benefit. Almost in her extremity I was induced to try the Hepatic she is now well; entirely restored by them. A similar case occurred among, my servants in Alabama. For liver and lung diseases I have perfect confidence in

> Full directions and other certificates will be found on the wrat, er of each box.

> Price, \$3 00 a box. For \$30 a dozen boxes will be sent by mail, free to any part of the Confederacy. Still greater discount to Druggists, or others buying by the gross. Not less than a dozen need be ordered. Retailed generally by the Druggists, and in Charlotte N. C., by F. SCARR.

> > NOTICE.

MERCHANT TAILORING.

The undersigned having located two

doors south of the Mansion House, Char-

lotte, N. C., is prepared to fill all orders

in his line of business, such as Military

and Citizens' Clothing, Caps, Lace, But-

A liberal share of the patronage of

the public is respectfully solicited, as all

The address of the Proprietor is GEORGE W.

June 16, 1863

February 3. 1863 tf

taxes due from estates, &c., under their control. | Ang 10, 1863 All hospitals, insane, deaf, and charitable asylums, churches, schools and colleges are exempt from taxation. All persons indebted to FULLINGS & SPRINGS,

II. Property of the widow of any officer, soldier, after that time they shall be subject to a tax of thirsailor or marine, who may have died or been killed * service. ty-three and one-third cents on everydollar promised

on the face thereof, said tax to attach to said notes in the military or naval service, or where there is wherever circulated, and said notes to be fundable | no widow, then of the family, being minor children. and exchangeable for new treasury notes as herein to the value of one thousand dollars. III. Property of every officer, soldier, sailor or

provided, subject to the deduction of said tax.

marine, actually engaged in the military or naval 12. That any State holding treasury notes, received before the times herein fixed for taxing said service. of such as have been disabled in such seractes, shall be allowed until the 1st day of January, vice. to the value of one thousand dollars; provided, 1865, to fund the same in six per cent. bonds of the that the above exemptions shall not apply to any Confederate States, payable twenty years after date, person, whose property, exclusive of household furand the interest payable semi-annually. But all niture, shall be assessed at a value exceeding one treasury notes received by any State after the time | thousand dollars.

fixed for taxing the same, as aforesaid, shall be held | IV. That where property has been injured or deto have been received diminished by the amount of stroyed by the enemy, or the owner thereof has proper administration of the Confederate or State said tax. The discrimination between the notes been temporarily deprived of the use or occupancy Governments, as the case may be.

ovment any person in any of their said departments or bureaus, or in any of the duties mentioned in quired to make the proper change, as the Ticket Agent the 8th section of this act, in violation of the provis- | cannot furnish change for every one.

ions hereof, shall, on conviction thereof by a courtmartial or military court, be cashiered ; and it shall be 7 o'clock, A M, on Mondays, and returns same day. the duty of any department or district commander, upon proof, by the oath of any credible person, that any cent to the tariff rates of freight will be added.

such officer has violated this provision, immediately to relieve such officer from duty; and said commanders shall take prompt measures to have him tried for such offence; and any commander as aforesaid failing to

perform the dutics enjoined by this section, shall, uponbeing duly convicted thereof, be discharged from the

IN REGARD TO EXEMPTIONS.

Sec 10. Be it further enacted. That all laws granting exemptions from military service be, and the same are hereby repealed, and hereafter none shall be exempted | Stages from Charlotte & Asheville. except the following :

All who shall be held unfit for military service, under rules to be prescribed by the Secretary of War. 2. The Vice-President of the Confederate States, the members and officers of Congress and of the several State Legislatures, and such other Confederate and | Cash. State officers as the President, or the Governor of the

respective States, may certify to be necessary for the

A Freight Train leaves Cherryville for Charlotte at

For Passenger Trains transporting Freights, 50 per

V. A. MCBEE, Master of Transportation. Lincolnton, May 25, 1863.

OBLARLOTTE BOTEL. BY J. B. KERR, Proprietor. EVERY ACCOMMODATION afforded the patrons of the Charlotte Hotel. At this nove, is kept the line of Daily Oct. 1, 1861. J. B. KERR.

NOTICE.

I am prepared to cast machine irons of all kinds, We have a Tannery in full operation about six miles hollow-ware, salt pans, &c. Orders solicited-Terms from Charlotte, on the C. & S. C. Rhilroad line. It is a first-class Tannery, and we are prepared to purchase, I will exchange Iron for Bacon, corn, cloth, or proat market prices, Hides of all descriptions, and supply visions of any kind. the trade at current prices. J. W. DERR. A. H. GRIFFITH, July 1st, 1863 Spring Hill Forge. July 13, 1863 (f C. E. BELL.

This act to be in force for two years from the ex- by note or account, are hereby notified to call upon piration of the present year, unless sooner repealed; Wm. W. Grier, ex-sheriff, and make immediate settlebut the tax on naval stores, flour, wool, cotton, ment. tobacco and other agricultural products of the growth of any year preceding 1863, imposed in the first section, shall be levied and collected only for the present year.

COPPERAS.

TAYLOR & ASBURY are now prepared to furnish by the ton or otherwise, a fine article, of Copperas superior to any English offered in market. Druggists and Apothecaries supplied with a chemically pure article. Address TAYLOR & ASBURY. May 5, 1863 Charlotte, N. C.

TANNERY.

orders entrusted to my care will be comptly and faithfully filled. II have competent workmen, and can compete with any other establishment in giving a "good fit," and I warrant my work to give entire satisfaction. Mr. R. M. ROBINSON, an experienced cutter, is en-

y-pe

tons, &c., &c.

gaged in this establishment, and he will be pleased to wait upon his friends. .

J. A. CALDWELL.

J. M. SPRINGS.