

The Western Democrat.

OFFICE
ON THE
WEST SIDE OF TRADE STREET

W. J. YATES, EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, MARCH 27, 1866.

\$4 Per Annum
IN ADVANCE
FOURTEENTH VOLUME—NUMBER 710.

THE
WESTERN DEMOCRAT
(Published every Tuesday.)
BY
WILLIAM J. YATES,
EDITOR AND PROPRIETOR.

TERMS, \$4 PER ANNUM, in advance.
Transient advertisements must be paid for in advance. Ordinary notices are charged advertising rates.
Advertisements not marked on the manuscript for a specific time, will be inserted until forbid, and charged accordingly.
\$1 per square of 10 lines or less will be charged for each insertion, unless the advertisement is inserted 2 months or more.

MEDICAL CARD.
DRS. GIBSON & McCOMBS, having associated themselves in the practice of Medicine and Surgery, respectfully tender their professional services to the citizens of Charlotte and surrounding country.
From a large experience in private as well as Field and Hospital practice, they feel justified in proposing to pay special attention to the practice of Surgery in all its branches.
Office in Granite Row, up stairs, opposite the Mansion House.
ROBERT GIBSON, M. D.
J. P. McCOMBS, M. D.
Dec 11, 1865

Hutchison & Springs,
Charlotte, N. C.
Agents of the most reliable **INSURANCE COMPANIES** in the United States.
Be on the SAFE SIDE and insure your property against loss or damage by fire.
Also, INSURE YOUR LIFE for the benefit of your wife and children.
RISKS taken at moderate rates.
Call on Hutchison & Springs, No. 4, Granite Row.
E. N. Y. HUTCHISON,
J. M. SPRINGS, Agents.
March 5, 1866

J. M. HUTCHISON, J. E. BROWN,
HUTCHISON & BROWN,
ATTORNEYS AT LAW,
Charlotte, N. C.
Having again associated themselves in the practice of Law, will give faithful attention to all business entrusted to them in Mecklenburg and the adjoining counties.
Office in the corner building formerly occupied by the late Col. Wm. A. Owens, nearly opposite the Charlotte Hotel, where one or the other may always be found.
December 25, 1865. 3mpd.

Charlotte Foundry & Machine Shop.
PARTICULAR NOTICE.
The public is respectfully informed that I am prepared to build and repair Steam Engines and do all kinds of Machinery work. Also, make Castings in Iron and Brass. I am well-fitted up, and guarantee work to be done as well and as cheap as at any Shop in the State.
Old castings bought or taken in exchange for work.
J. M. HOWIE, Proprietor.
Oct 16, 1865 6mpd

J. DEROSSET, W. L. DEROSSET, GRAHAM DAVES,
DEROSSET & CO.,
(Formerly DeRosset & Brown.)
ESTABLISHED 1839.
GENERAL COMMISSION-MERCHANTS,
No. 6 North Water Street, (up stairs.)
Wilmington, N. C.
Will give personal attention to the purchase and sale of produce of every description, and to receiving and forwarding goods.
March 5, 1866. 3m

Raleigh & Gaston R. R. Co.,
SUPERINTENDENT'S OFFICE,
RALEIGH, N. C., Feb. 15, 1866.
CHANGE OF TIME.
On and after Monday, February 19, 1866, Trains will run as follows:
PASSENGER TRAIN,
Leave Raleigh - - - - - 4.30 A. M.
Arrive at Weldon - - - - - 11.00 " "
Leave Weldon - - - - - 1.30 P. M.
Arrive at Raleigh - - - - - 8.30 "

FREIGHT AND ACCOMMODATION TRAIN,
leave Raleigh on Mondays, Wednesdays and Fridays at 7 A. M., and arrive at Weldon 4 P. M.
FREIGHT AND ACCOMMODATION TRAIN,
leave Weldon on Tuesdays, Thursdays and Saturdays at 5 A. M., and arrive at Raleigh 4 P. M.
By this change in the Passenger Train, connections are made with the Seaboard & Roanoke Railroad, as well as by the upper route via Richmond.
Way passengers can be accommodated by the Freight and Accommodation Trains, if they think proper to do so. This train leaves Raleigh from the Raleigh & Gaston Depot, in the Northern part of the city.
ALBERT JOHNSON,
General Superintendent.
March 5, 1866.

Stenhouse & Macaulay
COMMISSION MERCHANTS,
Charlotte, N. C., and 66 Pearl St., NEW YORK.
Prompt personal attention to the sale of cotton, cotton yarns, naval stores, &c., and the purchase of merchandise generally.
References—John Wilkes and T. H. Brem, Esq's, Charlotte, N. C.; Jordan Womble, Esq., Raleigh, N. C.; O. G. Parsley & Co., Wilmington, N. C.; D. Paul & Co., and Robt. Mure & Co., Charleston, S. C.; Wilcox & Hand, Augusta, Ga.; Dunlop, Monrore & Co., Richmond, Va.; Tanshah, McIlwaine & Co., N. Y.; Partridge, Wells & Co., New York.
February 26, 1866.

The Southern Express Company,
For the transportation of merchandise, valuable packages, specie, bank notes, bonds, &c., for all parts of the South and Southwest, in connection with ADAMS EXPRESS COMPANY.
have established their agency at 59 BROADWAY, NEW YORK, where orders to call for goods to be forwarded South will receive prompt attention.
Merchandise and valuables delivered to Herndon's, Kinsley's, American and United States Express Companies, for the Southern Express Company, will receive prompt dispatch.
For particulars, rates of freight, &c., &c., apply to the office of the Southern Express Company, 55 Broadway.
H. B. PLANT,
Dec 18, 1865. President.

Just Received,
Shovels, Spades, Ovens and Lids, Extra Oven Lids, 3 bbls. extra Early White Jersey POTATOES.
Feb 25th.
H. B. WILLIAMS.

THE EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED STATES.
Accumulated Fund \$2,000,000—Annual Income \$1,000,000.

PURELY MUTUAL.

ANNUAL CASH DIVIDENDS.

At request of their numerous Policy-holders, this Society have determined to declare their dividends annually in cash. The first dividend will be declared Feb 1, 1867. The last dividend, declared on the quinquennial plan reduced the premiums in some cases more than 50 per cent, or doubled the Policy during the next dividend period. It is believed for the future that no company in this country will be able to present greater advantages in its dividends to persons assuring than this Society, as total expenditure to cash premium received was, by the last New York Insurance Report, less than that of any of the older American Life Insurance companies.

The officers of this society desire to present to the public for their consideration five modes of dividing surplus premiums or profits, some of which were never before granted to Policy-holders by any Life Company, and present advantages obvious to all:
1st. The dividends may be applied to the purchase of additional assurance for a term of years.
2d. Dividends may be applied to reduce the premium until due next. At the last dividend, upon a similar plan, premiums were reduced one-half upon some policies.

3d. The dividend may be applied to provide for the payment of premiums at the latter end of life, so that the assured may be guaranteed against further payments on attaining a certain age, each successive dividend gradually reducing the time during which the premiums must continue to be paid, so that at last, with the same success as heretofore, a paid up policy will be secured by quite a moderate number of premiums. To illustrate—A man assuring at 25 years old would, on the basis of our last dividend, be secured by this application of dividend against any payment after 45—and probably at an earlier age—and thereafter receive an annual dividend in cash.

4th. Dividends may be applied to the purchase of a certain addition to the policy, payable with it.
5th. Dividends may be applied to the reduction of all future premiums during the continuance of the policy.
Hereafter dividends on the first annual premium may be used as cash in the payment of the second annual premium, and so on thereafter, the dividend on each premium may be applied to the payment of the next succeeding premium. Policy-holders in most other companies must wait four or five years before any advantage can be derived from dividends.

Call at No. 4, Granite Row, and get books and papers for further information.
HUTCHISON & SPRINGS, Agents,
For N. Carolina, S. Carolina and Georgia,
Feb 26, 1866. Charlotte, N. C.

CLOVER SEED.
A large supply of Fresh Clover Seed, received and for sale by
Feb 26, 1866. BARRINGER, WOLFE & CO.

IRON AND CASTINGS.
30,000 lbs. wrought and rolled Iron, Castings, &c., for sale for cash or barter for corn, peas, cotton yarn, and cloth of different kinds. My Blast Furnace is now in operation and I am prepared to order for Machinery, Cooking Ware, &c. Terms cash.
I want to employ some good hollow-ware Moulders and some good Miners. I wish to make contracts for the cutting of 5,000 cords wood; also for coal. Apply soon at my Furnace, six miles East of Lincolnton, N. C.
J. W. DERR.
February 12, 1866 6mpd

HUGHES & DILL.
Commission & Shipping Merchants,
NEWBERN, N. C.
Consignments of Cotton, Naval Stores and Tobacco will receive our prompt attention.
We have a weekly line of Steamers from Newbern, and Morehead City, which sail from Newbern every Friday and from Morehead City every Saturday at 4 P. M.
T. J. HUGHES, NEWBERN. G. W. DILL, MOREHEAD CITY.
August 1, 1865. 1f

Southern Express Company.
The Southern Express Company has opened communication with all Northern and Western States, and is now prepared to forward Freight, Money and valuable Packages safely and promptly. Messengers leave Charlotte daily, connecting at Raleigh with Adams' Express Company, and at Richmond with Adams' and Harnden's Express Companies. All letters will be forwarded by this Company to all points South and North having no mail facilities.
T. D. GILLESPIE, Agent,
Charlotte, June 19, 1865. 1f

BLOSSOM BROTHERS,
(Successors to Benj. Blossom & Son.)
COMMISSION MERCHANTS,
COTTON, NAVAL STORES, GRAIN, TOBACCO, Yarns, Sheetings, &c.,
No. 159 Front Street,
New York.
Circas, W. Blossom,
JAMES B. BLOSSOM,
ISAIAH B. BLOSSOM.

Liberal advances made on consignments on receipt of Bill of Lading.
References: The Bank of N. C., and other Banks at Wilmington, Newbern, Washington, Tarboro, Fayetteville, Raleigh, Salisbury, Charlotte and Wadesboro, N. C.
A. M. McPheters, Raleigh, N. C., will forward to us, through that place, (free of forwarding commission,) paying railroad freight, to any shipping port.
Joseph R. Blossom & Co., Wilmington; George H. Brown & Co., Washington; S. T. Jones & Co., Newbern, N. C.; Henry Ghiselin, Norfolk, Va.; will forward Produce to us, free of forwarding commission, except on naval stores and grain, by steamer or sailing vessel, as shippers may direct, and, when desired, will pay taxes, &c., at the shipping ports.

Consignments to us are covered by fire and Marine Insurance as soon as freighted, from all places on all Railroads and Rivers in North and South Carolina, Georgia and Florida, and from all Southern Shipping Ports, through to New York, whether advice of shipment is received or not.
July 17, 1865. 1pmd.

Dissolution.
The copartnership of A. WEILL & CO., composed of A. WEILL, A. R. MAYER and H. M. ASHER, was dissolved by mutual consent on the 6th inst., and A. R. MAYER is alone authorized to sign in liquidation of the firm's debts and accounts.
A. WEILL,
A. R. MAYER,
H. M. ASHER.

The business will be continued at the old stand in Parks' Building, Tryon street, by A. WEILL & CO., and solicit a continuance of the patronage heretofore extended.
A. WEILL,
A. R. MAYER.
Feb 12, 1866.

The Revenue Law,
Passed by the General Assembly of North Carolina at the Session 1866.

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That for the support of the State Government, and to meet appropriations made by law, a tax shall be levied on the subjects embraced in the following schedules, to be listed and paid, as shall be directed by law:

SCHEDULE A.

1. Real property, with the improvements thereon, including entries of land, ten cents on every one hundred dollars of its value.
2. Every taxable poll, one dollar: Provided, That persons maimed or permanently disabled shall be exempt, and also such poor and infirm persons as the county court may declare and record fit subjects of exemption. Every person who, on the first day of April, shall have any person subject to poll tax, as a member of his family, or in his employment, or living on his land or in his house, by consent of the owner of said lands, shall list such person and pay the tax, and may retain the same out of any moneys due him.

3. Every toll gate on a turnpike road, and every toll bridge, five per cent on the gross receipts, and every gate across a highway, licensed by law, twenty dollars.

4. Every ferry, the gross receipts of which amount to one hundred dollars and upwards, one per cent; amounting to five hundred dollars and upwards, five per cent; and one thousand dollars and upwards, ten per cent.

(1.) Every studhorse and jackass owned in the State, let mares for a price, six dollars, to be listed in the county of the owner, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as tax.

5. Every dollar of dividend on profit, previously listed, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro, the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte, and the Bank of Yanceyville, nine cents; and in shares in all other banks or corporations and trading companies, or in steam vessels of twenty tons burden and upwards, four cents; and any person listing any dividends or profit of the banks herein specially named, shall be required to list the same separately from any other dividend or profit, for which he is liable to a tax, and also to specify the name of the bank from which said dividend is due, or has been received.

6. One-tenth of one per cent on money, if exceeding one hundred dollars, due from solvent debtors, including States and governments, except bonds of the United States, or on hand, or on deposit with individuals or corporations in this State or elsewhere; the term "money" to include notes of the United States or of any State or corporation according to their value: Provided, That bonds of this State issued after the 23d February, 1861, and the balance after deducting from the money due and on hand, debts owing by the tax payer as principal, and as surety where the principal is insolvent, shall only be liable. Persons holding such subjects of taxation as guardian, trustee of any court, executor or administrator, clerk or agent of whatever kind, shall list and be liable to pay said tax.

7. Every State and County officer, every President and Cashier or Treasurer, or other officer of any bank, railroad or other incorporated company and all other salaried persons, except ministers of the Gospel, whose annual salaries and fees amount to or are worth five hundred dollars or upwards, one per cent. on such total salary and fees.

8. On the net income and profits derived by each person, joint stock company and corporation, from every occupation, employment or business in which they may have been engaged, and from every investment of labor, skill, property or money, and the net income and profit from every source whatever (except the salaries and fees named in the preceding section) during the year preceding the first of April in each and every year, to be listed under the head of income, as follows:
If said income amounts to five hundred dollars, and is less than one thousand dollars, one per cent; if amounting to one thousand and below two thousand dollars, one and one half per cent; if amounting to two thousand and below three thousand dollars, two per cent; if amounting to three thousand dollars and below four thousand dollars, two and a half per cent; if amounting to four thousand dollars and below five thousand dollars, three per cent; if amounting to five thousand dollars and upwards, three and one half per cent.

The tax imposed in this section shall be, in addition to other taxes in this act imposed, except where laid on gross receipts and dividends and profits elsewhere taxed under this act and shall include interest on securities of the United States, of this State, or other State or government. Provided, That in estimating the income for the year preceding the 1st day of April, 1866, those subjects on which taxes have actually been paid under the Revenue Ordinance of the Convention shall not be included.

In estimating the net income, the only deduction by way of expenses shall be,
First, Taxes other than the income tax due this State.
Second, Rent for use of buildings or other property, or interest on actual incumbrance.
Third, Usual or ordinary repairs, but not for new buildings or permanent improvements.
Fourth, Cost or value of the labor (except that of the tax payer himself) except raw material, food, and all other necessary expenses incidental to the business from which the income is derived.

9. Every carriage or other vehicle for the conveyance of persons, in use, worth at least fifty dollars, one per cent. on its value.
10. All gold and silver plate, gold and silver

plated ware and jewelry worn by males, including watch, watch chains, seals and keys, when collectively of greater value than twenty-five dollars, one per cent on their entire value.

11. Every harp and piano in use, one dollar.
Every dirk, bowie knife, pistol, sword cane, dirk cane, and rifle cane (except arms used for mustering and police duty) used or worn about the person of any one, at any time during the year, one dollar. Provided, That this tax shall not apply to arms used or worn previous to the ratification of this act; and any person who shall wear said weapons, and fail to list the same and pay the tax, shall be guilty of a misdemeanor.

12. Every resident of the State that brings into the State, or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, ale, porter, lager beer or other malt liquors for the purpose of sale, fifteen per cent. on the amount of his purchase; every person who buys to sell again spirituous liquors, wines or cordials or malt liquors from the maker, in this State, his agent, factor or commission merchant, ten per cent. on the amount of his purchases.

13. Upon all real and personal estate whether legal or equitable, situated within this State, which shall descend or be devised or bequeathed to any collateral relation or person, other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled under the law for the distribution of intestate estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax, upon the value thereof shall be paid:
(1.) If such collateral relation be a brother or sister of the father or mother of the deceased, or issue of such brother or sister, a tax of two per cent.
(2.) If such collateral relation be a more remote relative, or the devisee or legatee be a stranger, a tax of three per cent.

The real estate liable to taxation shall be listed by the devisee or heir in a separate column designating its proper per cent tax.
The personal estate or real estate reduced to assets shall be liable to tax, in the hands of the executor or administrator, and shall be paid by him before his administration account is audited or the estate settled, to the Sheriff of the county.
If the real estate, descended or devised, shall not be the entire inheritance, the heir or devisee shall pay a pro rata part of the tax, corresponding with the relative value of the estate or interest. If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall, in like manner, pay a pro rata part of the tax, according to the value of his interest.

Whenever the personal property in the hands of such administrator or executor, (the same not being needed to be converted into money in the course of the administration,) shall be of uncertain value, he shall apply to the county court to appoint three impartial men of probity to assess the value thereof; and such assessment being returned to court, and being confirmed, shall be conclusive of the value.

To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of \$100 to be recovered in the name and for the use of the State; and it shall be the duty of the clerk of the court of pleas and quarter sessions to furnish the sheriff with the names of the executors and administrators who make such returns after each and every term of his court.

SCHEDULE B.
The Sheriff shall collect the taxes as set forth in this schedule annually, unless otherwise directed, and grant to each party paying the tax a license to carry on his business until the first day of July next ensuing, except in cases where the tax is on non-resident horse and mule drovers, in which case no license shall be required:

1. Every company of circus riders or exhibitors of collections of animals, \$75 for each county in which they shall perform or exhibit for reward. Every separate exhibition (commonly known as side shows) accompanying such performers or exhibitors which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which it is exhibited for a reward.

2. Every company of itinerant, stage or theatrical performers, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, (except amateur performers,) twenty dollars for each county in which they exhibit for reward, and two hundred dollars when such company perform for a longer time than two months in any county.

3. Every company of itinerant singers, or performers on musical instruments, or dancers or itinerant companies, who otherwise exhibit for the public amusement, ten dollars in each county in which they exhibit for a reward.

4. Every insurance company, incorporated by this State, except companies for mutual assurance, who take no policy out of the State, \$100.
5. Every hotel, restaurant, or eating house, one-half of one per cent. on the gross receipts, if exceeding three hundred dollars; and every gas company and every telegraph company, one per cent on gross receipts.

6. Every agency of an insurance company incorporated out of the State, five per cent on gross receipts, and \$10 for every county in which such company may have an agency.

7. Every agency of a bank incorporated out of the State \$500.

8. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, shall pay the sum of one hundred dollars for each county in which he has an office or place of business; and every person acting for such broker, whether with or without compensation, shall be held and deemed a broker to all intents and purposes, in the place or county in which he shall so act, and shall be liable for the above tax.

9. Every person who is not a resident of this State, and who shall come in this State in the

capacity of, or as agent for a broker, and with the intention of exercising any of the functions of a money or exchange broker, shall pay the sum of \$100 in each and every county in which he shall act as a broker, which tax shall be collected by the sheriff of the county, and be accounted for as other taxes.

10. Every person who shall propose to act as broker, according to the foregoing section, shall pay the tax to the sheriff of the county in the county in which such broker's business is to be transacted, and take a license for the same, which shall authorize him to act as broker for one year; and any person who shall act without such license shall forfeit the sum of fifteen hundred dollars, to be recovered by the sheriff of the county where such tax may be due, one third of which shall go to the sheriff, and the remainder shall be accounted for as other taxes, and such persons so offending shall be guilty of a misdemeanor.

11. Every money, or exchange, bond or note broker and other persons mentioned in sections 8, 9 and 10, shall pay, in addition to the tax therein named, five per cent on the profits of their business.

12. Every express company, four per cent on gross receipts.

13. Every public billiard table, \$150; every private billiard table, \$25, and every bagatelle table, \$20.

14. Every public bowling alley, whether called nine pin or ten pin alley, or by any other name, \$50; every private bowling alley, \$10.

15. Any person whose occupation or business is to keep horses or vehicles for hire or to let, shall pay a tax of \$25.

16. Every licensed retailer of spirituous liquors, wines or cordials, or retailers of malt liquors, \$50 for one year. In addition to this, such retailer shall list the amount of liquors, wines and cordials as required in schedule A, of this act, and pay the tax there imposed.

17. Every itinerant dentist, portrait or miniature painter, daguerrean artist, and other persons taking likenesses of the human face, \$10 for each county in which he carries on his business: Provided, That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed the receipts of his profession for the previous year, shall be exempt from the tax imposed in this paragraph.

18. Every person who purchases in or out of the State for sale or gift, or brings into the State for sale or gift, playing cards, fifty cents for each separate deck or pack so bought or brought into the State during the year. Every person failing to list and pay the tax mentioned in this section, shall, in addition, forfeit and pay \$500, to be recovered by the sheriff, by distress or otherwise, \$250 of which is to be paid to the State as taxes.

19. Every person that, for himself or as agent for another, at his regular place of business, sells riding vehicles manufactured out of this State, two per cent on his sales.

20. Every auctioneer, on all goods, wares or merchandise, whether the growth or manufacture of this country or imported from foreign countries, placed in his hands by a merchant, resident in this State, whether owner or not, or by a commission merchant, one per cent on the gross amount of sales; and if by itinerant traders, or such as are not residents of the State five per cent on the gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of the Revised Code, entitled "Auctions and Auctioneers."

21. Every merchant, merchant tailor, jeweler, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying or selling goods, wares or merchandise, of whatever name or description, and who is not taxed on his purchases in some other paragraph in this schedule, one-half of one per cent on the total amount of his purchases, whether made in or out of the State, for cash or on credit, articles, the growth or manufacture of this State, if bought in the State, and other articles, if brought into this State for sale by the grower or manufacturer, shall pay a tax of one-tenth of one per cent.

22. Every non-resident merchant, drummer or agent, who shall come into this State and sell any goods, wares or merchandise, by sample or otherwise, whether delivered or to be delivered, shall pay a tax of one-half of one per cent on the gross amount of such sale, made in any one year, and shall, before making such sale, obtain a written license from the sheriff of the county in which he proposes to do business, which the sheriff is authorized to issue whenever such person shall give bond with security, in the sum of five hundred dollars for the payment of the tax hereby imposed, at the time, and under the same rules and regulations as are prescribed for the payment of merchant's tax; and any person violating the provisions of this paragraph, shall be liable to a penalty of five hundred dollars, to be collected by the sheriff, four hundred dollars of which shall be accounted for, and paid as State taxes, and he shall be further liable to indictment as for a misdemeanor.

23. Every dealer in ready made clothing, (for males,) one and one-half per cent on total amount of purchases.

24. Every person who, for himself or as agent for another, sells patent medicines or nostrums, ten per cent, on amount of his sales.

25. Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one per cent on the amount of each sale, due as soon as the sale is effected; and upon his neglect or failure to pay such tax, in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff by distress or otherwise, one-half to his own use and one-half to the use of the State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on oath, at any time, every horse or mule drover, or person who receives horses or mules

to sell for another, as to whether he has made any sale or exchange, and as to whether he is a non-resident or agent of a non-resident; and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax.

26. Every studhorse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every such studhorse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of the State.

27. Every person that peddles goods, wares or merchandise, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicines, whether such person travel on foot, or with a conveyance or otherwise, shall first have proved to the county court that he is a citizen of the United States, and is of good moral character, and shall have obtained from the court (who may, in its discretion, make or refuse,) an order to the sheriff, to grant him pedlar's license, to expire on the first of July next ensuing. And the Sheriff, on production of a copy of such order, certified by the clerk of such court, shall grant such license for his county on the receipt of forty dollars tax; Provided (1.) That not more than one person shall peddle under one license. (2.) That any person who temporarily carries on a business as merchant in any public place, and then removes his goods, shall be deemed a peddler. (3.) That nothing in this act contained shall prevent any person from freely selling live stock, vegetables, fruit, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture. (4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandise, which tax shall be collected or secured in the same manner as in the case of other merchants and traders.

28. Every itinerant who deals in or puts up lightning rods, \$10 for each county in which he carries on his business.

29. Every itinerant who sells spirituous liquors, wines or cordials, not the product of his own farm, in quantities from one quart to one barrel, shall pay \$50 for every county, and be under the same rules and restrictions as pedlars, except that an order from the court shall not be required for a license.

30. On every gallon of whiskey, brandy or other spirituous liquors, made for his own use or for sale by the person using any distillery, 25 cents; and a like sum on every gallon distilled for other persons, to be paid by the person distilling the same: Provided, that any person who shall distill, without having previously obtained a license therefor from the county court, shall pay \$10 for every day or part of a day in which he may so still; and it shall be the duty of the sheriff to detain the still and fixtures for the payment of such tax: Provided further, that the foregoing proviso concerning license shall not be in force until thirty days from the ratification of this act: And provided further, that the foregoing proviso concerning license shall only apply to persons distilling spirituous liquors from grain: Provided further, that in any county in which there is no court in session at the time when this act shall go in force, the license may be obtained from any seven justices of the peace for said county. Said tax shall take effect from the first day of January, 1866, and the sheriff shall collect the same quarterly on the 1st day of April, July, Oct. & January.

31. Every company of gypsies or strolling company of persons who make a support by pretending to tell fortunes, horse-trading, tinkering or begging, \$100 in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt from indictment or penalties imposed by law.

32. Every license granted under the provisions of this act shall be for 12 months from the issuing of the same.

SCHEDULE C.
The subjects embraced in this schedule shall be taxed the amount specified, and the taxes collected and accounted for as follows:

1. Every corporation that might become incorporated by letters patent under the provisions of chapter 26, Revised Code, entitled "Corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by special act, \$100 for each act to incorporate or to amend, which tax shall be paid to the Treasurer of the State.

2. No corporation shall organize under special act of incorporation obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it first shall have obtained a certified copy of such act from the Secretary of State, and the Secretary shall in no case furnish such copy until the company applying shall have delivered to him the Treasurer's receipt for the tax assessed in the preceding section, which receipt the Secretary shall file in his office.

3. The president and cashier of each of the Banks in this State, on or before the first day of October in each year, shall pay into the public treasury the following tax, to-wit:
If the profits divided among the stockholders of the banks under their charge during the year amounted to not less than 6 nor more than seven per cent, one-half of one per cent on the stock owned by individuals or corporations; if over 7 and not more than 8 per cent, three-fourths of one per cent on the stock thus owned; if more than 8 per cent, one per cent on the stock thus owned. In case the said officers of any bank shall neglect or fail to pay the tax as herein required, said bank shall pay double the amount of such tax, and the same shall be used for and recovered by the Attorney General in the name of