

# The Western Democrat.

OFFICE  
ON THE  
SOUTH SIDE OF TRADE STREET

CHARACTER IS AS IMPORTANT TO STATES AS IT IS TO INDIVIDUALS, AND THE GLORY OF THE ONE IS THE COMMON PROPERTY OF THE OTHER

\$3 Per Annum

IN ADVANCE

WM. J. YATES, EDITOR AND PROPRIETOR.

CHARLOTTE, N. C., TUESDAY, MARCH 19, 1867.

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## THE WESTERN DEMOCRAT

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BY  
WILLIAM J. YATES,  
EDITOR AND PROPRIETOR.

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\$2 for six months.

Transient advertisements must be paid for in advance. Obsolete 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.

### NECKLEBURG FEMALE COLLEGE AT CHARLOTTE, N. C.

REV. A. G. STACY, A. M., President,  
Assisted by accomplished instructors in all the Departments.

The buildings and grounds known as the N. C. Military Institute, located in Charlotte, having been secured for a term of years for the purpose of a Female College, the Institution will be opened as such January 20th, 1867.

The first School year will be of irregular duration. It will comprise one long Session of Twenty-six weeks.  
This Session, or scholastic year, will be divided into two Terms of Thirteen weeks each.

Rates per Term, payable in advance in lawful currency of the United States:

Board with Lights,	\$60 00
Tuition--Collegiate Department,	16 50
Tuition--Primary Department,	\$11 00 to 13 00

EXTRAS:  
Music on Piano or Guitar, 32 Lessons, \$20 00  
Latin, Greek, French, German, etc., each, 8 00  
Painting, Drawing, Embroidery, etc., at fair rates.  
Pupils will furnish sheets, pillow-cases, towels, table-cloths, and counterpane.

The standard of Scholarship will be high, and the instruction thorough.  
The building is elegantly situated, with more than twenty acres of land attached, the premises being delightfully adorned with native oaks. Ample means of exercise and recreation will be thus afforded. For Circular apply to

A. G. STACY,  
Charlotte, N. C.  
Dec 17, 1866

### VANCE & DOWD, ATTORNEYS AT LAW, Charlotte, N. C.

Having associated themselves together, will practice in the Courts of Neckleburg, Iredell, Catawba, Davidson, Rowan, Cabernus and Union, and in the Federal and Supreme Courts.  
Claims collected anywhere in the State.  
April 2, 1866

### Tailoring. JOHN VOGEL, PRACTICAL TAILOR.

Respectfully informs the citizens of Charlotte and surrounding country, that he is prepared to manufacture gentlemen's clothing in the latest style and at short notice. His best exertions will be given to render satisfaction to those who patronize him. Shop opposite Kerr's Hotel, next door to Brown & Smith's store.  
January 1, 1866.

### REMOVED.

We take this method of informing our friends and the public, that we have moved to the large and commodious Store Room formerly occupied by KAHNWEILER & BRO., where we will continue to carry on the General Mercantile Business in all its various branches, and would respectfully call attention to our variety and styles of Goods, unsurpassed by any other House in the State, which we offer at exceedingly low prices.

### CLOAKS!! CLOAKS!!

French black and colored Cloth Scaques, Basques and Circulars, Silk Scaques and Basques.

### RICH DRESS GOODS.

We have now in store one of the largest Stocks of fine Dress Goods ever offered in Charlotte. Our Stock consists in part of all Wool Delaines, Empeccables, Poplins, Poplinettes, Alpaccas, Lustras, together with a general assortment of all the low priced Domestic, Delaines, Prints, &c., &c.

### GLOVES AND HOSIERY.

Best Kid Gloves in all colors. Ladies' fleeced lined Silk, Lisle, Bulir and Woolen Gloves, Merino Gloves. Superior English Hosiery for Ladies' and Misses', all of which are equal to any ever offered in this city.

### WHITE GOODS.

Of every description. Table Cloths and Table Linens, Towels, Toweling, Knappins, &c., &c.

### CLOTHING.

Of every description. Frocks and Sack Coats, Cassimere Suits, Coats, Pants and Vests, and a complete line of

### GENTS' FURNISHING GOODS.

Boots, Shoes and Hats, all of which we offer at remarkably low prices at Wholesale and Retail.

### NEW AND CHOICE GOODS.

Of every description received, every week, and sold at prices warranted to prove satisfactory to purchasers. We take great pleasure in showing our Goods to those who will favor us with a call.

A. WEILL & CO.,  
Kahnweiler & Bro's Old Stand, Trade St.

### NOTICE.

We take pleasure in announcing to the Ladies that we will attach to our House early in the Spring, a first class French Millinery Establishment, of which due notice will be given. A. WEILL & CO.  
Nov 26, 1866.

### "The Love Bird."

SONG for the Piano, by Fannie Downing, just received at the new Book Store.  
Also, GODEY'S LADIES BOOK for February, at the new Book Store.  
Jan 21, 1867. TIDY & BRO.

### Next Door to the Court House.

FRESH GROCERIES--FEB. 1st, 1867.

Just received an elegant article of Molasses, Cheese, C Coffee Sugar, Crushed Sugar, Rio Coffee, Tea, Candles, Soap, Starch, Pepper, Ginger, Spice, Soda, Table Salt, Mustard, Ginger Preserves, Snuff, Tobacco, &c., &c.

Also, a good assortment of Dry Goods, Crockery, Hardware and Cutlery, Boots and Shoes, Hats and Caps, Wood and Willow Ware, &c., &c.  
Store under Baumgarten's Photograph Gallery, newly established.  
JAMES HARTY & CO.  
Charlotte, N. C., Feb 4, 1867.

EFFECT OF THE BANKRUPT LAW.--The opinion, we observe, is advanced that the Bankrupt bill by Congress renders null the State Stay Laws; if so, it is plain that all large debtors especially, who are confident that they cannot pay, should at once avail themselves of its benefits.

We have urged, time and again, that compromise alone promised any relief to hopeless debtors. The Bankrupt law affords a compromise, to the extent that every creditor will get his *pro rata* portion of the debtor's property, and while it takes all the debtor has, yet it releases him entirely from all his past debts. Under such circumstances a man of energy may hope to enjoy, at some future day, the benefits of his labor and enterprise, whereas, under the Stay Law, if he is hopelessly in debt, he has no such prospect.

### GARDEN SEEDS.

Just received at the Corner Drug Store, a large and fine assortment of

Buist's Genuine Garden Seeds,  
Consisting of every variety grown in this climate.  
Warranted Good and Reliable.

For sale, Wholesale and Retail by  
Feb 4, 1867. J. H. MCADEN.

### Planting Potatoes.

20 BARRELS NORTHERN IRISH POTATOES, expected daily, for sale at the Corner Drug Store.  
Feb 4, 1867. J. H. MCADEN.

R. M. MILLER, W. J. BLACK,  
late of Lancaster Dist., S. C. Charlotte, N. C.

### MILLER & BLACK, CHARLOTTE, N. C.

Can be found at the well known Cotton Store of R. M. Oates & Co., where they expect to keep constantly on hand all kinds of

Grain, heavy Groceries & Provisions,  
at wholesale and retail. Orders from a distance for Grain, will be promptly filled.

They will also buy and sell all articles in their line on Commission.  
Consignments solicited. The best of references given.  
Feb 11, 1867. if

### WORTH & DANIEL, Shipping & Commission Merchants, WILMINGTON, N. C.

Dealers in Bagging, Rope, Ties, Lime, Plaster, Cement, Hair, Genuine Peruvian Guano direct from Government Agents.

Salt, Hay and all kinds of Coal.  
Agents for Baugh's Raw Bone Super Phosphate of Lime.  
Agents for the Philadelphia Southern Mail Steamship Line.

Agents for Goodspeed's weekly Steamship line from New York.  
Agents for Jones Smith & Co's line of New York sail packets.  
[Feb 18, 1867--6m]

### NEW FIRM AND ALL NEW GOODS.

NESBIT & MAXWELL  
Are now opening in the David Parks Store House, on Tryon street, a complete assortment of CONFECTIONERIES, GROCERIES AND NOTIONS, and we invite the public to call and see our stock, it having been purchased by one of the firms in New York, with great care. Having had considerable experience in business, we feel assured that we will be able to give satisfaction to all, and hope, by strict attention to business, to merit a liberal share of public patronage. Our stock consists in part of Rio and Java Coffee, Cheese, Tea, Crushed Powdered and Brown Sugar, Molasses, Soda, Pepper, Spice, Saus, Cloves, Cinnamon, Nutmegs, Ginger, Candles, Powder, Shot, Caps, Chewing and Smoking Tobacco, Lorillard's Snuff, Matches, Shoe Blacking and Brushes.

French and Common Candies,  
Raisins, Currants, Citron, Jellies, Prunes, Ginger Preserves, Flavouring Extracts, Perfumery, Ketchup, Sauce, Sardines, Crackers, Fresh Fruit in cans, Figs, Oranges, Cocoanuts, Almonds, Brazil Nuts, Filberts, Pecan, English Walnuts, Dolls, Marbles, India Rubber Balls, Banjos, Violins; also, Banjo, Violin and Guitar Strings, and many other articles too numerous to mention, all of which are for sale low for cash or barter.

A. R. NESBIT,  
D. G. MAXWELL.  
Feb 11, 1867.

### Just Received at Presson & Gray's

4,000 Lbs. Bacon Sides,  
4 Bbls Family Leaf Lard,  
10 Kegs Family Leaf Lard.

The above articles will be sold cheap as the cheapest.

Expected in a few days, 500 bushels of Corn and 500 bushels of Oats.  
Feb 18, 1867. PRESSON & GRAY.

### GROCERIES.

Having purchased the interest of JAS. H. CARSON, in the late firm of W. BOYD & CO., I shall continue the

### Family Grocery Business

at the Old Stand in the Springs Building, one door above Hutchison, Burroughs & Co.

Thankful for the very liberal patronage bestowed on the Old Firm, I would solicit a continuance of the same. My motto shall be, Quick Sales and Short Profits, with fair dealing.

Old friends as well as new customers will find a general and full assortment of Family Groceries at low prices.

Come one, come all, and if you do not wish to buy, you may find a comfortable seat by a good fire. In addition to the Family Grocery Business, I buy and sell on Commission,

Cotton, Grain, Flour, Tobacco, Cotton Yarn, Bacon, Fertilizers, &c., to which punctual attention and prompt returns are given.

Orders or Consignments solicited. My business will be conducted exclusively for Cash, as profits in my line of Trade are too small to sell on credit.

From a long experience in business as well as a general knowledge of Transportation, I hope to give entire satisfaction and share a liberal patronage.  
Feb 4, 1867. W. BOYD.

### WILSON, CALLAWAY & CO., Bankers and Commission Merchants, No. 44 Broad Street, NEW YORK.

R. T. WILSON, B. F. WILSON, J. M. JOHNSON, New York; THOS. H. CALLAWAY, Cleveland, Tenn.; W. P. OUSE, Atlanta, Georgia.

MESSRS J. Y. BRYCE & CO., will make liberal advances on Shipments to our House.  
Dec 3, 1866 6m

### AN ACT TO REGULATE TAXATION BY THE COUNTY COURTS.

SECTION 1. 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 the taxes laid by the Justices of the Courts of Pleas and Quarter Sessions of the several counties of the State, shall hereafter, under existing regulations, be imposed on all those subjects and persons on which taxes are imposed for State purposes by the General Revenue Act of the State, then in force, and which are collectible and payable into the Public Treasury by the Sheriffs, and the levies by said Courts shall be on all such subjects and persons uniform and in certain proportions to the levies made by the State.

SEC. 2. The powers, regulations and penalties authorized and prescribed to enforce the payment of State taxes, shall be extended to include County taxes, and the Sheriffs and other officers shall be subject to like penalties for failure or malfeasance in the discharge of their duties.

SEC. 3. In all cases where penalties are imposed on tax payers or officers whose duties pertain to the Revenue, for breach or neglect of duty in regard to taxes payable to the State, there shall be penalties of like amount, for breach or neglect of duty in regard to taxes payable to the counties.

SEC. 4. In all cases of conflicting claims to moneys collected from any tax payer, the State shall have the priority.

SEC. 5. If the County Courts in any of the counties of the State have failed to levy the taxes for county purposes as heretofore required by law, then, and in that case, a Court may be called in conformity to the provisions of the 107th section chapter twenty-two, acts of 1865-66, to levy taxes for such purposes.

SEC. 6. The Justices of any County who may have heretofore levied, or may hereafter, prior to the promulgation of this Act, levy taxes under the Revenue Act of March 12th, 1866, may at a general or special term of the Court of Pleas and Quarter Sessions of their respective counties impose taxes under the Revenue Act passed at the present session of the General Assembly.

SEC. 7. All laws coming in conflict with this Act are hereby repealed.

SEC. 8. This Act shall be in force from the ratification of the Act entitled Revenue by the present General Assembly.

Ratified February 27th, 1867.

### DECISIONS OF SUPREME COURT.

The Supreme Court of North Carolina, at the late Term in Raleigh, made the following decisions:

1. The act suspending the statute of limitations did not prevent judgments from becoming dormant.

2. The "year and a day" spoken of, in reference to executions, runs from the time of issuing out the last execution, and not from its return.

3. Persons who gave notes for the hire of slaves for 1865, are liable for the whole year, notwithstanding their emancipation.

4. The ordinance declaring a presumption as to the money in which contracts made during the war are solvable, does not conflict with the Constitution of the United States.

5. One who took payment in Confederate money during the war is bound thereby.

6. A Trustee who, without any occasion, in February, 1863, received Confederate money, at par, for an old debt, then and still good, rendered himself personally responsible.

7. The operation of the act requiring representatives to be parties within two terms, &c., is suspended by the act suspending the effect of the lapse of time.

8. The Stay Law of 1861, allowing defendants twelve months to plead, did not dispense with an appearance at the return term.

9. The Revenue ordinances of the Convention, taxing merchants and others in Beaufort, Newbern, &c., for their purchases during the year 1865, is valid. The fact that the merchants paid tax to the United States for license to carry on business makes no difference. Appeal has been taken from this decision to the Supreme Court of the United States.

10. The provision of the Revenue laws of the State, taxing purchasers of liquors made out of the State higher than purchasers of liquors made in the State, is constitutional.

11. Persons desiring to contest the validity of taxes on subjects mentioned in Schedule A of the Revenue act, i. e. those subjects given in to the list-takers, apply to the County Courts for relief. It is not legal to pay to the Sheriff under protest and then sue the Sheriff.

### FANCY GROCERIES.

Pickles, Preserves, Jellies, Mustard, Horse Radish, Powdered Ginger and Cinnamon, Ginger Preserves, Macaroni, Hermetically sealed Meats and Fruits, Salmon, Lobsters, Oysters, Clams, Sardines, Pine Apples, Peaches, Strawberries, Salad Oil, Catapults, Soda Powders, Vinegar, Killinick Smoking Tobacco, Havana Segars, Tobacco and Snuff, Chestnuts, Green and Dried Apples, Raisins, Fishing Hooks and Tackle, Violin and Guitar Strings.

WINE AND BRANDIES.  
Champagne, Penartin Sherry, old Newton Madeira, old Port, Catawba, Rhine, Jas. Hennessy Cognac Brandy, vintage of 1858, Marc Renault double refined rectified Whiskies, old Bourbon, Rye, Wheat, pure Corn and Monongahela Whiskies, Holland Gin and Schiedam Schnapps, Bitters, St. Croix and Jamaica Rum, Cordials and Lemon and other Syrups, London Porter, A. Guinness & Sons' xxx Brown Stout, Dublin, Muir & Son's sparkling Edinburgh Ale, Glass Bottles, Flasks and Demijohns of all sizes to the Trade.

Old Corn and Rye Whiskey by the barrel, to the trade at small profit.

Visitors and residents in Charlotte purchasing any of the above for medical purposes, can get a pure article by calling on

Feb 18, 1867. J. D. PALMER.

### Wheel-Wright Shop.

The subscriber respectfully informs the public that he has a shop on College street, in the rear of Mr. Cruise's residence, where he is prepared to do all kinds of wood work in his line with neatness and dispatch.

Particular attention paid to Repairing Wagons and Buggies.  
Feb 11, 1867. WILLIAM FOSTER.

### ABSTRACT OF THE REVENUE LAW OF NORTH CAROLINA.

Ratified February 26, 1867.

#### RULES OF TAXATION.

Rule 1. Taxes hereinafter imposed on purchases, sales, or receipts, earnings, income or profits, shall be, unless otherwise directed, on the total amount thereof during the year preceding the 1st day of April of each year; *Provided*, that purchases, sales, or receipts, earnings or profits on which taxes were paid for the three months, preceding the 1st day of July, 1866, under the Revenue Act, ratified March 12th, 1866, shall be exempt.

Rule 2. Articles taxed *ad valorem* shall not be liable to such tax when in the hands of traders and others who list the purchases or sales of said articles.

Rule 3. Property and purchases, sales or receipts, taxed at a higher rate, shall not be liable to pay any other tax, at a lower rate, but the imposition of a tax for license to carry on any trade or business, shall not relieve the property or stock in trade from the property tax, unless there is likewise a tax on the receipts, purchases, earnings or sales of such business or trade.

Rule 4. When the purchases, receipts, earnings or sales of any Corporation or Joint Stock Company are taxed, the shares of stock therein owned by individuals shall not be liable to *ad valorem* tax.

Rule 5. Corporations and Joint Stock Companies, except as hereinafter is excepted, shall be liable to taxation in the same manner as individuals, and shall list their property and other taxable, through their chief officer or agent, and no person shall be required to include, as part of his personal property and investments, any share or portion of the capital stock or property of any company or corporation, which is required to list its capital and property for taxation in this State.

Rule 6. Railroad, Turnpike, Plank Road, Canal and Navigation Companies shall not be required to list their property or capital, but the shares thereof shall be listed by the stockholders thereof as part of their investments.

Rule 7. The powers and duties in this Act, or in any other act, relating to the collection and return of State and county Taxes, entrusted to and required of Sheriffs, shall likewise be entrusted to and required of "Tax Collectors," when such officers are in any county appointed.

Rule 8. Whenever the Sheriff is authorized to collect taxes on unlisted subjects, he is authorized and directed to administer an oath, to ascertain the true amount of taxes due.

#### SCHEDULE A.

Valuation of real estate to be that of 1860--Personal property to be valued at the time of listing.

1. Poll tax fifty cents. Employees to list their laborers in the county where employed.

The following subjects shall pay a tax of one-tenth of one per cent, on the cash value thereof:

1. Real property, with the improvements thereon, including entries of land.

2. All wagons and other farming utensils, neat cattle, horses, mules, asses, jennets, hogs and sheep, made and raised for sale.

3. Household furniture, exceeding \$300 in value. This paragraph includes, besides other furniture, clocks, pictures other than family portraits, and books, over the value of \$500.

4. Agricultural products, except family supplies for one year, in the hands of the producer, after the expiration of twelve months from the time the same were produced.

5. Agricultural products, in possession of a purchaser, who does not pay tax on such products as a merchant or trader. Family supplies for one year shall be exempt.

6. Solvent credits, deducting therefrom the liabilities of the tax-payer as principal and as surety, where the principal is insolvent, the term "credits" to include all claims or demands owing to the tax-payer, whether due or not, whether payable in money or other things, and whether owing by persons within or without the State. Merchants and other traders shall not be bound to list the credits accruing in the regular course of their business, during the twelve months preceding the 1st day of April of the year of listing. No deduction shall be made on account of any obligation given to an insurance company, except to the amount of an assessment already made, nor on account of any unpaid subscription to any institution, society, corporation or company.

7. Investments in public bonds and stocks, and the bonds and stocks, or shares, of such corporations and joint stock companies as do not list their property for taxation as prescribed in Rule 5. This section shall include securities of any State or Government, or municipal corporation, not exempt by the laws of this State or the United States; also shares of stock in Railroad, Turnpike, Plank Road, Canal and Navigation Companies, whether in or out of the State, as prescribed in Rule 6.

8. Moneys above \$100 in value, the term "money" to include coin, bullion, bank notes, and the notes of any State or Government, designed to circulate as money, also deposits in this State or elsewhere, with individuals or corporations, payable on demand. Coin and bullion, as well as notes shall be listed at their value in such currency as is commonly paid for taxes.

9. Ships, Barges, Boats and other water craft, or any interest therein, with their tackling, rigging, and furniture, and all else pertaining to them, if exceeding one thousand dollars in value, whether in the waters of this State at the time of listing or not.

10. Capital invested, used or employed in any trade or business, other than is mentioned specially in this class, except where said trade or business is taxed in this Act on the purchases, sales or receipts thereof.

11. All shares of Stock in any National Bank, located within this State, whether held or owned by residents or non-residents of this State, shall be listed for taxation and taxed in the County where the Bank is located, one-tenth of one per cent. on the value of said shares, to be listed and paid by the Cashier.

The subjects mentioned in Class 2d shall pay a tax of one-half of one per cent. *ad valorem*:

1. Gold, silver, and other watches, if exceeding \$10 in value.

2. Gold and silver ware and plated ware, if exceeding in value \$25.

3. Jewelry worn by males, including watch chains, seals and keys, if collectively exceeding \$25 in value.

4. Pleasure carriages and other vehicles, for the conveyance of persons, and also pleasure horses, if exceeding \$50 in value.

5. Harps, pianos, violins and other musical instruments in use, if exceeding in value \$50.

6. The amount of salaries and fees, if exceeding \$500, Ministers of the Gospel exempted.

The subjects and persons mentioned in 3d class shall be taxed as is specially mentioned:

1. On the net income and profits, if amounting to \$500, and less than three thousand dollars, one-half of one per cent; if amounting to three thousand dollars and upwards, one 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.

2. Every person who brings into the State, or buys from a non-resident, his agent or consignee, by sample or otherwise, spirituous or vinous liquors, ale, porter, lager beer, or other malt liquors, for the purpose of sale, ten per cent. on the amount of his purchases during the year preceding the 1st of April of each year; such tax not to be less than thirty cents per gallon.

3. Every person who buys to sell again, spirituous, vinous or malt liquors, from the maker in this State, his agent, factor or consignee, five per cent. on the amount of his purchases during said year, not to be less than ten cents per gallon: *Provided*, That whenever the purchaser of liquors mentioned in this or the preceding section agrees to pay the tax due the United States or this State on such liquors, said tax shall be held part of the purchases.

Any person in possession of any of the liquors named in this, or the preceding section, shall be deemed liable to pay the highest of said taxes, unless he proves by the oath of himself and of a credible witness, or certificate of a Sheriff or list taker, that the said liquors have been duly listed in this State.

4. The tax on Public Ferries, Toll Gates, Toll Bridges, shall be on the net receipts, if exceeding \$500, ten per cent; on Gates across highways ten dollars.

5. Every merchant, jeweler, grocer, druggist, produce dealer, and every other trader, who, as principal or agent, carries on the business of buying or selling goods, wares or merchandise of whatever name or description, one-tenth of one per cent on the total amount of his purchases, in or out of the State, for cash or on credit.

Commission merchants, factors, produce brokers, and other persons selling for others as factors or agents, shall pay a tax of one-fifth of one per cent. on the gross amount of their sales during the year.

The tax on purchases or sales, as the case may be, of articles, the growth or manufacture of this State, if bought in the State, and articles, the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall be only one-twentieth of one per cent.

Purchases taxed at a different rate from that imposed in this section, shall not be listed under this section. Merchants and other traders shall list separately their purchases of liquors, ready-made clothing and other articles taxed at a higher rate.

6. Dealers in ready-made clothing for males shall pay one-half of one per cent. on the total amount of purchases during said year.

7. On the gross receipts of hotels, restaurants and eating houses, if exceeding \$300, the tax shall be one-fourth of one per cent.

8. On the gross receipts of gas companies, one-half of one per cent.

9. Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, in addition to the *ad valorem* tax on their capital invested, and the tax on their net income, shall pay, if employing a capital of twenty thousand dollars, or more, a license tax of one hundred dollars; if a capital of less than twenty thousand dollars, and not less than ten thousand dollars, fifty dollars; and if a capital of ten thousand dollars or less, a tax of twenty-five dollars, and also ten dollars additional for each county in which they have an agency.

10. Playing cards 25 cents each pack.

11. On each stud horse and jackass a tax equal to one-half the price charged for the season.

12. Riding vehicles manufactured out of the State, pay one per cent.

13. Every Auctioneer, on all goods, wares or merchandise, sold by himself, whether the growth or manufacture of this State or not, shall pay one-half of one per cent. on the gross amount of sales, and if by itinerant traders, or such as are not