

The Western Democrat.

WM. J. YATES, EDITOR AND PROPRIETOR.
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CHARLOTTE, N. C., TUESDAY, MAY 18, 1869.

SEVENTEENTH VOLUME—NUMBER 871.

THE Western Democrat

PUBLISHED BY
WILLIAM J. YATES, Editor and Proprietor.
TERMS—Three Dollars per annum in advance.
Advertisements will be inserted at reasonable rates, or in accordance with contract.
Obituary notices of over five lines in length will be charged for at advertising rates.

Robert Gibbon, M. D.,
PHYSICIAN AND SURGEON,
Tryon Street, Charlotte, N. C.,
Office and Residence, one door south of State Bank, (formerly Wm. Johnston's residence).
Jan. 1, 1868.

J. P. McCombs, M. D.,
Offers his professional services to the citizens of Charlotte and surrounding country. All calls, both night and day, promptly attended to.
Office in Brown's building, up stairs, opposite the Charlotte Hotel.
Oct. 25, 1868.

Dr. JOHN H. McADEN,
Wholesale and Retail Druggist,
CHARLOTTE, N. C.,
Has on hand a large and well selected stock of PURE DRUGS, Chemicals, Patent Medicines, Family Medicines, Paints, Oils, Varnishes, Dye Stuffs, Fancy and Toilet Articles, which he is determined to sell at the very lowest prices.
Jan. 1, 1869.

DR. JOHN H. WAYT,
Surgeon Dentist,
Office for this year at his Residence.
Patients in the City or Country waited on at their residences. Orders sent him through the Post Office will be promptly attended to. No extra charge on account of distance.
Jan. 11, 1869.

WM. M. SHIPP,
ATTORNEY AT LAW,
Charlotte, N. C.,
OFFICE IN DEWEY'S BANK BUILDING,
Nov. 9, 1868.

JOHN T. BUTLER,
WATCH AND CLOCK MAKER,
AND DEALER IN
JEWELRY, FINE WATCHES, CLOCKS,
Watch Materials, Spectacles, &c.
Aug. 19, 1867. CHARLOTTE, N. C.

QUERY
In receiving, daily, his Spring Stock of
Milinery, Trimmings, &c. &c.
Which he asks the Ladies and the public generally, to call and examine.
MRS. QUERY is prepared to serve her friends with the
LATEST STYLES
in Bonnets, Hats, Dress making, &c.
May 1, 1869.

A. HALES,
Watchmaker and Jeweler,
Next Door to the Democrat's Office, CHARLOTTE, N. C.
If your Watch needs Repairing,
Don't get mad and go swearing;
Just take it into HALES' shop,
He will fix it so it will not run.
He warrants his work all for a year,
When it is used with proper care.
He will do it as low as it can be done,
And don't so well it's sure to run.
January 1, 1869.

ALEXANDER & BLAND,
Dentists, Charlotte, N. C.,
Will wait on parties in city or country whenever their services may be solicited.
Teeth extracted without pain. Gas administered.
Office in Brown's Building. Hours from 8 A. M. to 6 P. M.
March 8, 1869.

Old North State Distillery,
CHARLOTTE, N. C.,
GROTT, KUCK & CO.,
Distillers and Retailers of Corn and Rye Whiskies.
We warrant our Liquors PURE and UNADULTERATED.
Orders solicited from the trade.
Salesroom on Tryon Street, opposite T. W. Dewey & Co.'s Bank.
Feb. 22, 1869.

SMITH'S
Boot, Shoe and Leather Store,
Next door to Dewey's Bank, Charlotte, N. C.,
Is the largest Wholesale and Retail Shoe Establishment in North Carolina.
The quality of their Stock is superior in every respect, and unequalled in style, finish and workmanship. The prices are as low as can be afforded. They buy their Goods exclusively from Manufacturers, or have them made to order. They pay no rent and do the business themselves, and can, therefore, and will sell all styles and qualities of Boots and Shoes at lower prices than can be found elsewhere in this market. Every pair of Boots and Shoes is warranted as represented. "One price to all," and "fair dealing," is their motto.

Leather, Shoe Findings & Belting.
Their stock of Leather and Shoe Findings is most complete, embracing every grade of Hemlock and Oak Sole Leather, Upper Leather, French and American Calf Skins, Kip, Laste, &c. They also furnish all widths of Rubber and Leather Belting at Manufacturers' prices.
Ask for SMITH'S SHOE STORE, the oldest established Shoe House in the State.
SMITH'S SHOE STORE,
Next Door to Dewey's Bank, Charlotte, N. C.
August 21, 1868.

Notice of Co-Partnership.
WILMINGTON, N. C., April 15, 1869.
We, the undersigned, have this day entered into co-partnership under the firm, name and style of **BANKNISTER, COWAN & CO.**, for the purpose of conducting the business of a REAL ESTATE and FINANCIAL AGENCY, with principal offices at Wilmington, N. C., and New York City.
We respectfully offer our services to the public.
LEMUEL BANKNISTER,
D. S. COWAN,
C. W. KENTON.

INSURE YOUR PROPERTY
WITH
CALDWELL & BRENZER,
18
The Liverpool & London & Globe Ins. Co.
Affects Gold, \$17,690,390
" in the
United States 2,000,000
Directors personally responsible for all engagements of the Company.
May 2, 1869.

LIFE INSURANCE.
THE ETNA LIFE INSURANCE COMPANY will insure a person 35 years old for \$17.50 per \$1,000—all cash Premiums—with profits from date of Policy.
C. W. BRADSHAW, Agent.
Dr. ROBT. GIBBON, Medical Examiner.
April 19, 1869.

A new notion has been introduced at social parties in Paris. At the entrance of the saloon is placed a large covered basket containing small bouquets of flowers, and presided over by a modern Flora. Each guest plunges his or her hand into the basket and takes a posy, which the women attach to their dress or put in their hair, and the gentlemen put in their buttonhole. The latter promenade through the saloons, each in search of a lady wearing a similar bouquet to his own; and when she is found, he has a right to take possession of her and retain her as a partner for the rest of the evening.

NOTICE.
As Assignee of H. K. Dearmond and Charles Hinson, Bankrupts, I will sell, on Saturday the 22d instant, at the Court House in Charlotte, a large number of Notes and Accounts belonging to the Estates of said Bankrupts. Terms cash.
WM. MAXWELL, Assignee.
May 3, 1869. 3w

NOTICE.
As Assignee of A. Sinclair, Bankrupt, I hereby notify all persons indebted to him, by Note or Account, to come forward immediately and settle. If not settled soon, it will be my duty to bring suit in the U. S. Court. S. P. ALEXANDER, Assignee.
May 3, 1869. 3w

NEW STORE and NEW GOODS.
A. R. Nisbet and Brother have formed a copartnership for the purpose of conducting a first-class
Confectionery & Grocery Store,
Under the Democrat Office,
CHARLOTTE, N. C.
And are now receiving a full Stock of Goods in their line, all fresh and new, which the public generally are invited to call and see. Having had several years of experience, and by strict personal attention, they hope to be able to merit a liberal share of public patronage.
A. R. NISBET,
S. P. ALEXANDER,
April 5, 1869. 3w

SPRING TRADE, 1869.
I take pleasure in informing you that I am now receiving AT MY NEW STAND, National Bank Building, SIGN OF THE BRASS BOOT, direct from the Manufacturers, a large and well selected Stock of
Boots and Shoes,
FOR THE SPRING TRADE, comprising every article in the Boot and Shoe line. I invite especial attention to my assortment of Gentlemen's, Ladies', Misses' and Children's Boots, Balmoral's, Gaiters, &c. My increased facilities and long experience in business make me confident that my prices, and the quality of my Goods, will compare favorably with those of any other house in the City.
I shall be pleased to offer my stock to your inspection at any time you may favor me with a call. While truly grateful for past favors extended me, I desire your continued patronage.
S. B. MEACHAM,
Sign of the Brass Boot.

Salem Made Shoes.
ENCOURAGE HOME ENTERPRISE.—I am now Agent for the sale of Vogler & Co.'s Salem made Shoes. I guarantee every pair sold, and request you to try them.
Sign of the Brass Boot.
S. B. MEACHAM.

Rubber Belting.
Trunks and Hats, always on hand at
S. B. MEACHAM'S.
Guarantee—No paper or wood bottom Shoes sold at
S. B. MEACHAM'S.
CALL ON S. B. MEACHAM when you want good Boots and Shoes.
March 29, 1869.

To Wholesale and Retail Buyers.
LOOK TO YOUR INTEREST.
The Largest Stock of Goods in the Market.
In conformity to our CARD of last month, wherein we stated the fact of "our MR. BINTELS having left for Northern markets," we now take pleasure in informing our numerous friends and customers that our Stock (and we say with pardonable pride) the largest ever brought to this market is now in, to which we respectfully invite the Wholesale and Retail trade.
All we ask is once and examine our Stock and you will at once perceive where your interests lie.
WITKOWSKY & BINTELS.
Milinery.
We also have the largest and most complete Stock of Milinery, superintended by the favorite and popular Miliner, Miss BETSY WILLIAMS.
March 29, 1869. W & R.

M. L. WRISTON & CO.,
Auctioneers
And General Commission Merchants,
For the Sale and Purchase of Tobacco, Cotton, Grain, Flour, Produce and Merchandise of all kinds,
"Motoring House Building,"
CHARLOTTE, N. C.
M. L. WRISTON, H. C. ECCLES, T. H. GAITHER,
Late of B. L. M. C. of Iredell Co. of Mocksville.

REFERENCES:—T. W. Dewey & Co., Bankers; M. P. Peggam, Cashier, First National Bank; W. J. Yates, Editor, Western Democrat; Hutchings, Broun & Co., General Insurance Agents, Charlotte, N. C.; Wm. H. Jones & Co., Raleigh, N. C.; Geo. S. Palmer, of Palmer, Hartsock & Co., Richmond, Va.; Rev. Dr. Thos. E. Bond, Editor of Baltimore Ep.; Methodist, Baltimore, Md.; Worth & Daniel, Wilmington, N. C.; Jordan & Brother, Philadelphia, Pa.; E. S. Jaffray & Co., and H. B. Chadin & Co., New York; Geo. W. Williams & Co., Charleston, S. C.; Jas. Miller, Esq., and Olesley & Wilson, Augusta, Ga.; Meador Brothers, Atlanta, Ga.; Woodruff & Parker, Mobile, Ala.
Jan. 11, 1869.

Wheat Thresher and Cleaner.
Having been appointed Agent for the above well known Machine, I now have one of them on exhibition at the Machine Shops at the old Navy Yard. I call the attention of Farmers and others having wheat crops to this great labor saving Machine, by which threshing, cleaning and bagging the wheat is all performed at one operation.
HORSE-POWERS also for sale, and all repairs done with dispatch.
P. P. ZIMMERMAN, Agent,
Mechanics Foundry and Machine Shops,
May 3, 1869. 3w

DRUGS IN GREAT VARIETY.
At DR. J. N. BUTT'S,
Corner Trade and College Streets, Charlotte, N. C. you can buy Mustang Liniment, Vermifuges, Holloway's and Van Deusen's Worm Candy, Queen's Delight, Rosalind, Radway's Resolvent, Radway's Relief, Hostetter's, Hoodland's, German, Baker's, Koopmann's, and Drake's Plantation Bitters; Ayer's and John Bull's Sarsaparilla; Number Six; Burnett's, Wilson's and DeLoach's Cod Liver Oil; Mrs. Winslow's Soothing Syrup, Bateman's Drops, Godfrey's Cordial, Ayer's Cherry Pectoral, Ayer's Hair Vigor, Ayer's, Wright's, Jayne's, Deems', Strong's, McLane's, Radway's, Maggill's and Compound Cathartic Pills; Blue Mass, Pain Killer, Solid Opodeldoc, Wistar's Balsam Wild Cherry, Hall's and Wood's Hair Renewer, Bachelor's Hair Dye, Tarrant's Compound, Extract Cathos and Corns, Jacob's Cordial, Sanford's Liver Invigorator, Philoxeton, Hembold's Buchu, Ayer's Aque Cere, Osgood's India Cholagogue, French Capsules, Rison's Tobacco Antidote, Ras Pills and Poison, Carter's Spanish Mixture, Sulph. Moris, Quinine, Hampton's Pectoral, Essence Jamaica Ginger, Horse and Cattle Powders, Calomel, Sweet Oil, Castor Oil, Mustard, Cloves, Cinamon, Spice, Ginger, Mace, Nutmegs, Gelatine, White and Black Pepper, Aniline Red; H. and S. Dyes—Brown, Black, Red, Pink, Blue, Green, Solferino and Magenta; Dead Skin for Children.

Paints and Oils.
All kinds: non-explosive Kerosene, Kerosene Lamps, Lanterns, Garden Seeds, Window Glass, Flavoring Extracts, Perfumery, Fancy Soaps, Toilet Articles, Tooth Brushes, Brushes of all kinds, articles kept in a FIRST CLASS DRUG STORE. Prescriptions carefully prepared at
DR. JAS. N. BUTT'S,
Corner Trade and College Streets,
Charlotte, N. C.,
May 3, 1869.

Curious Case.
The telegraph recently gave us the results of a curious will case in New York, wherein a widow sued for and recovered thirty thousand dollars from the estate of her husband with whom she had not lived for thirty years. The details of the case are most interesting. The plaintiff, Winifred Ward, was married to John Ward in Ireland, in 1834. Immediately after their marriage Ward came to this country and engaged in business as a cotton sampler, from which he realized a large fortune. In 1864 he died, his wife having previously followed him to this country. After her arrival Ward refused to recognize her as his wife, and never lived with her as such. On her part she refused to apply for support and received none from him. When Ward died to prevent identification, his body was packed in a dry goods box and sent to Philadelphia. Of the witnesses to the marriage all were dead except one, and that one could only swear that the plaintiff married a John Ward, but that John Ward he could not tell. The plaintiff could not swear to the death of her husband, as she had not seen the body after his decease, which was purposely kept out of her way. John Durney was the surviving witness of the marriage, which took place in Ross-Common, Ireland, but he had no knowledge whether or not Ward was dead.

Important Sale of City Property.
In pursuance of an order of the Superior Court of Mecklenburg County, I will sell at the Court House door in Charlotte, on Monday the 24th of May, 1869, at the hour of 12 o'clock, the LOT on which M. S. Ozmert now resides, in the rear of R. F. Davidson's Furniture Store, fronting on College Street twenty-four feet nine inches. Terms, six months credit, with interest from date.
E. A. OSBORNE,
Clerk Superior Court.
May 8, 1869. 4w

BLUE STORE! BLUE STORE!!
B. KOOPMANN
Has just received and opened his beautiful stock of
Spring and Summer Goods.
I have a large line of Ladies' Dress Goods, consisting in part of Mozambique, Popline, Lenox, Organzies, Gradines, Piques, Marcellines, Delaines, Lawns, Shalleys, Chintz, and every style of Prints, &c.
White Goods.
My Stock is complete, and I offer great inducements. Embroideries, and a beautiful stock of Cheney and Thread Lace Collars, Edgings, Insertings, &c.
Milinery.
In this department I am assured I cannot be excelled in variety, taste and quality, and am constantly adding to it.
Parasols and Sun Umbrellas, a large variety.
Ladies' Black Silk Sarcines and Lace Shawls, very handsome.
Clothing Department.
I have a general and well-selected stock of Men's Wear and Furnishing Goods. HATS of all styles, Silk, Fur and Wool—a splendid assortment. SHOES—Men's, Ladies', Misses' and Children's, direct from the Manufacturers. Notions, Fancy Articles and Trimmings, in endless variety.
Hardware and Groceries.
And everything kept in a first-class Establishment. Having twenty years experience in this city, and knowing well the tastes and wants of this community, I flatter myself, with the advantages I possess, that I offer them as handsome a stock as can be found anywhere, and having purchased my Goods since the late decline, I am confident I can sell as cheap, if not cheaper, than any house in the State.
LADIES! If you desire to purchase bargains, come to the BLUE STORE.
May 3, 1869. B. KOOPMANN.

For Sale.
A span of BAY HORSES, six years old, and a PILETON and Harness for sale. Apply to
H. H. HELPER,
Salisbury, N. C.
May 10, 1869.

GRIER & ALEXANDER,
Wholesale and Retail Grocers,
Having purchased Mr. Sims' interest in the Stock of W. W. Grier & Co., they would call the attention of their friends and the Public generally to their Stock of Choice
Family Groceries,
not to be surpassed in the market either in quality or variety.
The highest cash prices paid for all kinds of country produce. A specialty made of good family flour.
All Goods purchased at this house will be delivered anywhere in the City free of charge.
Thankful to our many friends for the very liberal patronage bestowed upon us heretofore, we ask a continuance of the same. Our motto is—as it ever has been—straight forward, true to the line.
Jan. 18, 1869. W. W. GRIER,
C. W. ALEXANDER.

Dress Trimmings, &c.
Dress Trimmings, Silk Gimps, just received at
H. & B. EMANUEL.
W. W. GRIER, also for sale.

Second Arrival
Of Poplins, Lenox, Mozambique, Figured Mullins, Chambrays, Piques, Alpacas, White Swiss, Jaconet, Marcellines, &c. &c., which will be sold at our usual popular prices. The Ladies are respectfully invited to examine our stock.
H. & B. EMANUEL.

Just Received,
Gent's White Linen Suits,
Brown " " "
Black Alpaca Coats.
H. & B. EMANUEL.

New Style Paper Collars.
"Burlingame" Howard, Kaufmanns Imported "Five Twenty" H. & B. EMANUEL.
May 3, 1869. Trade Street.

Great Bargains at
BEATTIE'S FORD, N. C.
The undersigned beg leave to inform their friends, and the public at large, that they have now in store their
Spring and Summer Stock,
Consisting of Dry Goods in great variety: Hardware, a large stock of Clothing in every style; Hats of the latest styles for Gents, Ladies, Misses and Boys; Boots and Shoes, Crockery, Notions, Drugs and Groceries.
All of which they will sell at prices which are guaranteed to be as low as the lowest, intending that Beattie's Ford shall still be what it has been, the cheapest place in this section of the State.
Come to BEATTIE'S FORD if you would be sure of buying your Goods cheap, as we are determined to sell.
Notice the following prices: Calicoes from 6¢ to 15 cents per yard; Factory Shirting, yard wide, 16 cents by the bolt; Yarn (Linenberg's) \$2 per bunch; C Sugar, 16¢ cents per pound; Rio Coffee as low as 20 cents per pound; Kerosene Oil 60 cents per gallon, and so on.
CULP, CONNOR & CO.,
Beattie's Ford, N. C., May 3, 1869. 4w

Assignee's Sale.
As Assignee of A. G. Stacy, Bankrupt, and by order of the District Court, I will sell at the Court House door in Charlotte, on the 29th day of May, 1869, the following notes and accounts:
One note on S. A. Hovv, \$9.75; one on C. L. Ruffe, balance, \$9; one on J. A. Mahon, \$59; one account on A. Bethune, balance, \$95.82; one on R. W. Beckwith, \$14.95; one on Wm. Eagle, \$4; one on Mrs. C. McGilvary, \$28; one on M. Rudisill, \$100; one on M. W. Robinson, \$14.35; one on T. P. Chapman, \$5.65; one on E. H. White, \$39.10; one on R. C. Culpepper, \$33.40; one on J. M. Sanders, \$34.25; one on M. L. Martin, \$46.50; one on W. J. Hickline, \$14.98; one on Elizabeth Moyer, \$17.06; one on J. A. Duckworth, balance, \$20; one on D. W. Carr, \$30; one on S. B. Andrews, \$21; one on M. P. Norryes, \$11.50; one on Dr. Cyrus Alexander, \$11.98; one on D. D. Phillips, \$9.87; one on Wilson Wallace, \$5.50; one on R. P. Waring, \$9.94; one on James Northey, \$8.48; one on Rachel Holton, \$5; one on M. D. Moody, \$30; one on Miss Emma Houston, \$16; one on David Henderson, \$3.25; and others.
JOHN E. BROWN, Assignee.
May 10, 1869. 2w

Gambler's Device.
A gambling house in Washington city has just been torn down. The gambling rooms were in the second story front. Over them were two garret rooms with dormer windows. In the flooring of each of these upper rooms a trap-door had been cut about six feet in length and three in width. The trap being taken up shows an aperture between the floor and the ceiling of the room below of a size to accommodate the gambler's confederate, and a series of small perforations in the ceiling afforded him a full view of the room beneath. By his side was the end of a thin wire, which, passing along under the flooring of the attic to the walls, ran down to the flooring of the room below (playing upon nicely adjusted pulleys at the angles) and so on until it reached the card-table. Here a very ingenious pedal arrangement came into play, which, with springs of a spiral wire, a triangular piece of iron was made to work up through a minute aperture in the floor under the feet of the swindling gambler.—Washington Republican.

Revenue Decisions.
David A. Jenkins, Esq., Public Treasurer, has made the following decisions on the Revenue Act of 1869, passed by the General Assembly at its late session:
STATE OF NORTH CAROLINA,
Treasury Department, Raleigh, May 5, 1869.
WM. M. BALDWIN, Esq., Assessor.
Yours of April 29th received and I reply to your question *seriatim*.
1. The proviso of paragraph 5, Sec. 14, of the Act to collect Revenue, &c., is express that no more than \$200 in behalf of any tax-payer shall be exempt. Two Hundred Dollars worth of "arms for muster," wearing apparel for the use of the owner and his family, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, are exempt and no more. Under this plainly "arms for muster and wearing apparel" are a part of the \$200 exemption.
2. Merchants pay tax in two ways: First, they pay an *ad valorem* tax on their property, no matter whether invested in merchandise or not, on land 1st April. Secondly, they pay for the privilege of carrying on business, a license tax, equal to one-fifth of one cent on the estimated amount of purchases. The merchant must list his property to the Assessor. He must pay his license tax directly to the Sheriff and account with him. The mode of doing the latter is pointed out in sec. 15, Schedule B.
No merchant ought to complain of this double mode of taxation. The tax on purchases is only one-fifth of one cent, which is far less than it was in 1860, when it was one-half of one cent. It would be unconstitutional to exempt the merchant from the property tax. He does not pay on his net income derived from merchandizing, as the property from which it is derived is taxed. So keepers of billiard tables, &c., pay a property tax on the tables, &c., and a license tax for using them.
3. Under clause 7, section 12, all other personal property is taxed, which is not specially mentioned in the preceding paragraph. For example, billiard tables, playing cards, pistols, pleasure carriages, turpentine and whiskey stills, not affixed to the soil, &c. No merchandise of all kinds must be taxed *ad valorem* under this section, as it would be unconstitutional to exempt merchandise from the property tax. The tax on "purchases" in schedule B is a license tax, and is for the privilege of carrying on the business.
4. In estimating income, that derived from property otherwise taxed cannot be estimated. Hence, farmers pay no income tax, unless they have income from other sources than their farms. You desire some illustration of paragraph 4, sec. 1, clause 2, of schedule A. Take the case of a physician. He might deduct the expense of keeping his horse, repairs of his buggy or other vehicle used in attending his patients, rent of his office, if he does not own it, hire of a servant, if necessary, to take care of his horse, the average wear and tear of his vehicle and team. He could not deduct the cost of his own food, or the hypothetical value of his own time and labor. He is allowed \$1000 for family expenses, if he exceeds that much, but no more. From the net income thus derived must be deducted \$500.
5. Lawyers are taxed on net income derived from their profession. Those commencing practice for the first time pay \$15 for the privilege. They pay no other license tax.
6. I find no authority for Assessors requiring a list of credits. If an Assessor suspects that a tax payer is under-estimating his credits, I think he has a right to cross examine him in order to get at the truth, and thus make him mention what credits he has. But you will notice that the tax payer, in paragraph 5, section 12 of the act to collect Revenue, &c., is only bound to list the amount of his credits—not each credit in detail. That would, in many cases, be an interminable job.
Very respectfully,
D. A. JENKINS,
Public Treasurer.

Farm Yard Manure.
Within the past few years a new method of applying manure for food crops has been frequently and strongly advocated. In the columns of the Country Gentleman, both by its editors and correspondents, the new method recommended that the winter-made manure be kept through the summer till some time in autumn, and then carted to the grove and evenly spread, there to remain upon the surface of the land till plowed in in the spring; and it has been stated that one cord of manure so applied will give as great a yield of corn as two or three cords put upon the land just before the corn is planted. The practice of many good farmers in different sections of the country goes far to substantiate the correctness of the above statement.
The great mass of farmers are proverbially conservative—slow to adopt any innovations in their long-established farm practices—content in these matters to "let well enough alone"; but, cautious as they are, when satisfied of the worth of a real improvement in any branch of farm culture over the old method, they have the good sense to adopt the new one. I will give an illustration of this:
There has been in successful operation at Sandy Springs, Maryland, for twenty or more years, a farmers' club at which agricultural questions are proposed and discussed, and at the close of the discussion a vote is taken. A record is kept of the doings of their club meetings. In 1852 the question was asked, "What is the best way of using barn-yard manure?" Answer: "Plow it under this fall for next spring's crop." "Should it be left spread on the surface, or plowed under directly?" Club equally divided. But in August of the next year, the majority favored hauling out manure on the sod now and leaving it spread to plow under in the spring for corn. On this important question the majority in favor of leaving barn-yard manure spread on the surface increased from year to year, so that in 1859 sixteen out of seventeen farmers present preferred surface manuring.
Now it seems to me that the experience of those Maryland farmers does much towards settling this important question relative to the application of manures for the corn crop; and in my view there are many other advantages connected with this system, and only one objection—that of plowing in the spring.
Let the winter-made manure remain in the barn-cellar or under cover if possible, and if hogs could be kept upon it the better. The manure, straw, &c., in the yard should be put in large heaps (and if covered with muck or loam, all the better,) to remain in the yard till carted on the newly-inverted sod in autumn, which should be done soon after the land is plowed. The manure should be evenly spread, and worked into the soil with the cultivator or harrow. By such a course there would be no "breaking up" of grass land in the spring, no carting of heavy green manure over muddy roads and deep-travelled fields in early spring; there would be little or no loss of manure by evaporation or leaching; the fertilizing qualities of the manure would become pretty equally distributed through the soil, so that every little rootlet would get its share of ready-prepared food. The plants on such a prepared soil, from their first appearance above it, exhibit wide, dark-green, rich-looking leaves—the reverse of the yellow, sickly-looking corn in an adjoining field, where all the manure was buried eight or ten inches beneath the soil. By plowing and manuring (for the corn crop) in the autumn, all that is necessary to prepare the land in the spring is to give it a thorough cultivation with an implement (not a spike-toothed harrow) that will penetrate and pulverize the soil from four to six inches deep.
But here some may ask, "Will there not be much loss by the leaking out of the fertilizing ingredients of the manure from October till May?" If the soil contains a fair proportion of fine loam, and a small per centage of clay, there would be no loss of manure. This important fact has been fully demonstrated by many carefully-conducted experiments by Professors Way, Liebig, and many other scientific investigators. To sum up the matter in a few words, it was found that the clay or aluminous portions of soils possess the power of chemically combining with not only the gaseous compounds of decomposing animal matters, but also with the alkalies, ammonia, potash, soda, magnesia, &c. This said Professor Way, is a very wonderful property of soil, and appears to be an express provision of nature. "A power," he remarks, "is here found to reside in soils by virtue of which not only is rain unable to wash out of them those soluble ingredients forming a necessary condition of vegetation, but even those compounds, when introduced artificially by manures, are laid hold of and fixed in the soil to the absolute exclusion of any loss either by rain or evaporation." That the views thus expressed are substantially correct, I think we have the most abundant proof. That beautiful provision of nature which treasures up in the soil, untrashed for unlimited periods of time, the fertilizing ingredients so necessary to the growth and maturity of vegetable life, marks unmistakably the wisdom and beneficence of the Creator.—Country Gentleman.

Revenue Decisions.
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STATE OF NORTH CAROLINA,
Treasury Department, Raleigh, May 5, 1869.
WM. M. BALDWIN, Esq., Assessor.
Yours of April 29th received and I reply to your question *seriatim*.
1. The proviso of paragraph 5, Sec. 14, of the Act to collect Revenue, &c., is express that no more than \$200 in behalf of any tax-payer shall be exempt. Two Hundred Dollars worth of "arms for muster," wearing apparel for the use of the owner and his family, household and kitchen furniture, mechanical and agricultural implements of mechanics and farmers, libraries and scientific instruments, are exempt and no more. Under this plainly "arms for muster and wearing apparel" are a part of the \$200 exemption.
2. Merchants pay tax in two ways: First, they pay an *ad valorem* tax on their property, no matter whether invested in merchandise or not, on land 1st April. Secondly, they pay for the privilege of carrying on business, a license tax, equal to one-fifth of one cent on the estimated amount of purchases. The merchant must list his property to the Assessor. He must pay his license tax directly to the Sheriff and account with him. The mode of doing the latter is pointed out in sec. 15, Schedule B.
No merchant ought to complain of this double mode of taxation. The tax on purchases is only one-fifth of one cent, which is far less than it was in 1860, when it was one-half of one cent. It would be unconstitutional to exempt the merchant from the property tax. He does not pay on his net income derived from merchandizing, as the property from which it is derived is taxed. So keepers of billiard tables, &c., pay a property tax on the tables, &c., and a license tax for using them.
3. Under clause 7, section 12, all other personal property is taxed, which is not specially mentioned in the preceding paragraph. For example, billiard tables, playing cards, pistols, pleasure carriages, turpentine and whiskey stills, not affixed to the soil, &c. No merchandise of all kinds must be taxed *ad valorem* under this section, as it would be unconstitutional to exempt merchandise from the property tax. The tax on "purchases" in schedule B is a license tax, and is for the privilege of carrying on the business.
4. In estimating income, that derived from property otherwise taxed cannot be estimated. Hence, farmers pay no income tax, unless they have income from other sources than their farms. You desire some illustration of paragraph 4, sec. 1, clause 2, of schedule A. Take the case of a physician. He might deduct the expense of keeping his horse, repairs of his buggy or other vehicle used in attending his patients, rent of his office, if he does not own it, hire of a servant, if necessary, to take care of his horse, the average wear and tear of his vehicle and team. He could not deduct the cost of his own food, or the hypothetical value of his own time and labor. He is allowed \$1000 for family expenses, if he exceeds that much, but no more. From the net income thus derived must be deducted \$500.
5. Lawyers are taxed on net income derived from their profession. Those commencing practice for the first time pay \$15 for the privilege. They pay no other license tax.
6. I find no authority for Assessors requiring a list of credits. If an Assessor suspects that a tax payer is under-estimating his credits, I think he has a right to cross examine him in order to get at the truth, and thus make him mention what credits he has. But you will notice that the tax payer, in paragraph 5, section 12 of the act to collect Revenue, &c., is only bound to list the amount of his credits—not each credit in detail. That would, in many cases, be an interminable job.
Very respectfully,
D. A. JENKINS,
Public Treasurer.

Revenue Decisions.
David A. Jenkins, Esq., Public Treasurer, has made the following decisions on the Revenue Act of 1869, passed by the General Assembly at its late session:
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