

North Carolina Argus.

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WADESBOROUGH, N. C., THURSDAY, FEBRUARY 26, 1863.

[WHOLE NO. 219

CAPITOL OF THE ACTS.

Passed at the Adjourned Session of the General Assembly of North Carolina, commencing 19th of January and ending the 12th of February, 1863.

1. An act for the relief of Landlords.
2. To amend an act passed at the present session of the General Assembly, entitled "an act to amend the ordinance of Convention, entitled 'an ordinance to make some provision for the families of soldiers dying in service,' ratified 22d February, 1862," and for other purposes."
3. To admit proof of the hand-writing of attesting witnesses in certain cases.
4. To alter the time of holding the Courts of Pleas and Quarter Sessions for the County of Stokes.
5. For changing the time of holding the probate courts of Rutherford county.
6. To change the time of holding the Courts of Pleas and Quarter Sessions in the county of Ashe.
7. To amend the 1st, 12th and 23d sections of chapter 17 of the acts of the General Assembly, for the years 1860 '61. [Authorizes the Governor to appoint an Adjutant General.]
8. To incorporate the Updegraff and Hiwassee Turnpike Company in the counties of Cherokee and Clay.
9. To incorporate the Western North Carolina Mining, Smelting and Copperas Manufacturing Company.
10. For the relief of Wm. E. Mann, late Sheriff of Pasquotank county.
11. To incorporate the Silver and Lead Mining company.
12. To amend the Charter of the City of Raleigh.
13. To establish a Female Seminary in Davidson county, by the name of Beattville.
14. In favor of J. H. Allen.
15. In favor of Thos. J. Carr, late Sheriff of Duplin county.
16. To allow M. L. E. Redd, late Sheriff of Onslow, to collect taxes due him.
17. To authorize the Governor to employ a messenger for the Executive Department.
18. To legalize and confirm the acts and judicial proceedings of a county court held in Lincoln county.
19. To amend the act ratified the 20th of December, 1862, entitled an act to provide ways and means for supplying the Treasury. [Authorizes the Comptroller, if necessary, to employ some discreet person to countersign Treasury notes.]
20. To legalize and confirm the acts and judicial proceedings of a county court held in Henderson county.
21. To amend the 46th chapter of the Revised Code, section 18th.
22. To amend "an act to empower the commissioners of the town of Wilmington to establish streets in said town, and for other purposes."
23. For the relief of citizens of Alleghany county.
24. For the benefit of persons who have entered vacant lands.
25. Authorizing one third of the whole number of Justices of the Peace in any county to transact county business.
26. To authorize incorporated towns to lay an *ad valorem* tax on slaves.
27. To authorize and enable C. A. Boone, Sheriff of Guilford county, and Joseph Lusk, Sheriff of Gaston county, to collect arrearages of taxes.
28. In favor of Isaac Arledge.
29. To alter the rules of law in relation to the probate of wills.
30. To legalize the proceedings of a county court held in Catawba county.
31. To incorporate the town of Dallas, in the county of Gaston.
32. To amend the charter of the Chatham Railroad Company.
33. Concerning the State educational Association of North Carolina.
34. Supplemental to and declaratory of an act ratified on the 20th day of December, 1862, entitled "an act to provide ways and means for supplying the Treasury," and also, to repeal a portion of an ordinance of the State Convention, ratified the 26th of February, A. D. 1862.

35. To appoint Commissioners to sell the jail in the town of Wikeborough.
36. To authorize and empower Isaac A. Real, late Sheriff of McDowell county, to collect arrearages of taxes due said Sheriff for the years 1860 '61.
37. To amend the militia bill.
38. To enable the incorporated towns of this State to lay additional taxes.
39. In favor of C. Austin, Sheriff of Union county.
40. To incorporate the Anderson monument Association.
41. To incorporate the Dispatch Steamboat Company.
42. To authorize the Auditor of Public Accounts to administer oaths.
43. To amend the charter of the North Carolina Powder Manufacturing Company.
44. To provide for the completion of the claim of North Carolina against the Confederate Government and for other purposes.
45. To authorize and require the Quartermaster of this State to pay commutation money to the soldiers of North Carolina for boots and shoes.
46. To incorporate Vostal's Ford Tollbridge Company.
47. To incorporate the town of Chesnut Hill, in the County of Rowan.
48. To amend the 1st section of the 4th chapter of the revised Code.
49. For the relief of the wives and families of soldiers in the army.
50. To charter the Shelby and Broad River Railroad Company.
51. Authorizing the Governor to issue Commissioners to hold Courts of Oyer and Terminer and for other purposes.
52. In relation to the County Court of Beaufort County.
53. To authorize and empower George W. Crumpler, late Sheriff of Sampson county, to collect arrearages of Taxes.
54. To incorporate the N. Carolina Christian Advocate Joint Stock Publishing Company.
55. To enforce and make more effectual an act of the General Assembly, ratified December 22nd, 1862, regulating the payment of Bounty.
56. Concerning insane persons.
57. To amend an act passed 1844 '5, to incorporate the town of Pittsborough, in the County of Chatham.
58. An act entitled "Revenue." [Levies an *ad valorem* tax of two fifths of one per cent upon the assessed cash value of the following to wit:
1st Real Estate.
2nd All slaves in the State (except such as the County Courts may exempt or have exempted from taxation on account of bodily or mental infirmity) to be ascertained by the same persons who assess the value of lands.
3rd. Money due from solvent debtors, or on deposit with individuals or corporations: Confederate and State Treasury notes to be considered "money." The person listing money on hand or at interest being allowed to deduct debts owing by him as principal, and also as surety where the principal is insolvent.
4th. On money invested in Manufacturing and Steamboat Companies, according to the shares as fixed by the charter, if the shares be in a corporation—if there be no incorporation, then on amount invested. A like tax is laid on money invested in County or State Bonds issued since February 23d, 1861; also on money invested in every species of trade and traffic not otherwise taxed in the bill.
5th. Household and kitchen furniture above the value of \$250, except such furniture is specifically taxed.
6th. Horses, mules, cattle, hogs and other live stock raised or kept for sale, and not for owner's use, subject to exemptions hereinafter set forth.
7th. All cotton and tobacco not owned by the producer, or purchased by the owner for his own use or that of his family and dependants: cotton purchased for the purpose of manufacturing to be exempt from taxation, provided that no more cotton thus held for manufacturing shall be exempt than is needed for the consumption of one year. The usual exemptions of real estate are provided for: Mechanical and farming tools, books, wearing apparel, arms for muster, canoes, or nets, seines of the value of \$200, or less, are

also exempt. Property taxed at a higher rate than two fifths of one per cent is not liable to said tax but is to be listed separately.
An annual tax of eight per cent is laid on every dollar of net dividend or profit not previously listed, declared, received or due, on or before the 1st of April in each year, on money or capital invested in shares in the Bank of Washington, the Merchant's Bank of New Berne, Bank of Wadesboro, Bank of Fayetteville, Commercial Bank of Wilmington, Farmer's Bank of N. C., Bank of Charlotte and Bank of Yanceyville, to be exempted however from County tax.
Stocks or interest held by individuals in all corporations, companies, or business to be listed as the individual property of holders in the counties of which they are residents. At the first county court of each county held on or before the 1st Monday in March, and at the same term every four years thereafter, the court shall appoint district courts of valuation, consisting of one Justice of the Peace and two freeholders for each school or Captain's District, to ascertain the cash value of land, other real estate, and slaves required to be listed. Land is to be listed as heretofore. In listing slaves, their name, ages and number must be specified. Town lots to be listed and valued separately.
The District Boards are required to complete their lists by the 1st Monday of April after their appointment, and on the 1st Thursday thereafter the justices of these boards are to meet at the Court House and organize as a County Board of Valuation, to receive, compare, and examine the lists returned, to hear appeals from district assessments, to order reassessments, if necessary, and to return the corrected lists to the County Court Clerk.
Takers of the tax lists shall not take the lists of lands and slaves but they shall be ascertained by the County Court Clerk, and entered by him on the tax lists to be furnished to the sheriff or collector, from the lists of the assessors.
SCHEDULE A.
1. A tax of one dollar and twenty cents is laid on every taxable poll; County Courts may exempt old and infirm persons. Soldiers in the actual service of the State or Confederate governments are exempt.
2. Toll gates on turnpike roads, toll bridges and ferries are taxed 2 1/2 per cent, on the amount of annual receipts. Keepers of houses of public entertainment in town or county, whose annual receipts amount to \$300, are taxed one per cent on their receipts.
3. Every gate, permitted by the County Court to be erected across a highway, is taxed \$15.
4. On note shavers in addition to the tax imposed on the interest they may receive on notes or bonds, a tax of ten per cent on their profits, which they are required to list without deducting their losses.
5. Persons engaged in buying and selling slaves are taxed one-half of one per cent, on the total amount of their purchases, (whether made in the State or out of it,) during the twelve months preceding the 1st day of April.
6. The same tax is laid on residents of this State, not regularly trading in slaves, who purchase slaves in or out of the State to sell again.
7. Pleasure carriages, buggies, etc., of the value of fifty dollars are taxed one per cent, on value. Stud horses and jackasses let to mares for a price, belonging to residents of the State, are taxed six dollars unless the highest price demanded for the season for one mare exceeds that sum, in which case they are taxed the amount demanded. These are to be listed and the tax paid in the county where the owner resides.
8. Gold and silver plate, plated, and jewelry worn by males of greater value than twenty five dollars, are taxed one per cent on value.
9. Watches, not kept for sale, one per cent on value; harps in use, \$2 50 each; pianos in use, \$1 50 each; gold-headed canes in use, \$1 each; silver-headed canes, 50 cents.
10. Resident Surgeons, dentists, physicians, lawyers, portrait or miniature painters, daguerrean artists, etc., commission merchants, factors, produce brokers and auctioneers, State and county officers, presidents, cashiers, superintendents, or treasurers of Banks, railroads or other corporations whose annual receipts amount to \$1,000 or upwards, are taxed one per cent on total receipts or income. Judges of the Supreme and Superior Courts, the Governor and military officers, in

actual service, are exempted.
11. Every head of a family is required to list all his dogs above two on any one plantation, including those owned by his slaves, or any other person resident on his lands. Persons, not heads of families, are required to list all dogs but one, owned by him or his slaves, and a tax of one dollar is levied on each dog listed. Dogs under eight months old are untaxed. The county courts are empowered to levy these taxes, and the taxes collected levied under this section shall be for county purposes.
12. "Dead heads" travelling on Railroads, in which the State is a stockholder, or with which it has exchanged bonds, are required to list the number of miles so traveled by them or any member of their families, during the year preceding the 1st of April, and are taxed two and a half cents a mile for each mile so traveled. Officials, employees and ministers of the Gospel, travelling in discharge of their respective functions, are exempted.
13. Persons who have distilled brandy for sale or had it distilled for sale, the year preceding the 1st day of April, are to list the number of gallons distilled and pay a tax of ten cents per gallon.
14. Dealers in wines, cordials and spirituous liquors, bought of non residents, are taxed twenty per cent on the amount of their profits; and persons buying to sell again, liquors distilled in the State, are taxed ten per cent on their profits. On every dollar of net profit, or dividend, declared, received or due, during the year preceding the 1st of April in each year, (and not previously listed,) upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron and tobacco; and invested in steamboat companies (whether incorporated or not) and in Railroads, a tax of two cents.
15. Collateral descents are taxed as follows: viz: If the collateral relation be a brother or sister, one per cent; if the relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, two per cent; if such collateral relation be a more remote relation, or the devisee or legatee be a stranger, three per cent.
SCHEDULE B.
Subjects taxed without being listed.
1. On circuses, menageries, &c., seventy-five dollars for each county in which they exhibit. Separate exhibition (known as side-shows,) are taxed fifteen dollars for each county.
2. Companies of stage or theatrical players, performers of feats of strength or agility and exhibitors of natural or artificial objects, except amateurs are taxed twenty dollars for each county in which they exhibit for reward.
3. Companies of itinerant singers, musicians, dancers, et id omnegenus exhibiting for the public amusement, are taxed ten dollars for each county.
4. Insurance companies incorporated out of the State are taxed 5 per cent of their gross earnings.
5. Agencies of Banks incorporated out of the State are taxed \$500.
6. Money exchange, bond or note brokers, private bankers, or foreign brokers or bankers, are taxed ten per cent of their profits.
7. Express companies are taxed \$600.
8. Public billiard tables are taxed \$125; each bagatelle and roulette table \$50 each; private billiard tables \$25 each.
9. Public bowling alleys \$50 each; private bowling alleys \$10.
10. Livery stables, or places where horses and vehicles are kept for hire, are taxed \$50.
11. Licensed retailers of spirituous liquors, wines or cordials, or of malt liquors, are taxed \$50. They are also required to list the amount of liquors, wines, etc., as per schedule A, and to pay the tax there imposed.
12. Non residents, who in person or by agent, shall purchase any slave or slaves in this State, shall immediately become liable to pay a tax of one half of one per cent on the amount of his purchase; on failure to pay said tax shall forfeit and pay the sum of \$100. Agents are made equally liable with their principals to the tax and for forfeiture.
13. Non residents selling slaves in the State shall pay one-half of one per cent, on the amount of each sale effected. This tax is to be collected of the purchaser on failure of the seller to pay it.