

# Hillsborough Recorder

THE CONSTITUTION AND THE LAWS—THE GUARDIANS OF OUR LIBERTY

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## Synopsis of the New Revenue Law.

An *ad valorem* tax of one per cent. is levied for the support of the State government, the payment of its debts, &c., upon the assessed cash value of the following subjects on the first day of April, 1865, to wit:

1. Real estate in this State; Provided, that where property has been wholly or in part destroyed since that time, the value is to be fixed by the owner, agent or attorney, on oath; and in case the tax taker is dissatisfied, two freeholders are to decide the value, and if they disagree a third one is to be selected by them; and their decision is to be final.

2. All slaves, (except such as the county court may exempt,) the value of such slaves to be ascertained by the same persons who ascertain the value of lands.

3. Money due from solvent debtors, or on hand, or on deposit with individuals, or in the banks, or other corporations; Provided, that Confederate and State Treasury notes and coupons past due, of the bonds of any State or corporation, except coupons or bonds of the State issued prior to Feb. 26, 1861, shall be considered money; and Provided, that the person listing the money on hand and at interest shall be allowed to deduct debts owing by him as principal, and also as surety where the principal is insolvent.

4. Money invested in manufacturing and steamboat corporations, or companies, according to the shares, affixed by the charter, if the shares be in a corporation, and if there be no incorporation, then upon the amount invested; money invested in State bonds issued since the 23d of Feb. 1861; money invested in county bonds or bonds of incorporated towns; and also in every species of trade and traffic, not otherwise taxed.

5. Household and kitchen furniture above the value of \$200, except articles specifically taxed.

6. All cotton and naval stores and tobacco, except owned by the producer, or been purchased by the owner for his own use, or that of his family or dependents; and also such cotton as may have been purchased by any person or corporation for the purpose of manufacturing; Provided, that no more cotton held by a manufacturer shall be exempt than is needed for the consumption of one year.

Sec. 2. The following property shall be exempt from taxation:

All lands or other property belonging to the Confederate States, or this State, or to any county in this State, or to the University, Colleges, or other institutions of learning; all town halls, market houses, public squares, &c.; mechanical and farming tools, books, copies, scenes, &c.

Property taxed more than one per cent. not to be liable to the tax of one per cent., but to be listed separately.

On every dollar of net dividend or profit, not previously listed, declared, received, or due, on or before April 1st, in each year, upon money or capital invested in shares in the Bank of Washington, Merchant's Bank, Bank of Wadesborough, Bank of Fayetteville, Commercial Bank, Bank of North Carolina, Bank of Charlotte, and the Bank of Yanceyville, a tax of eight (8) cents, and to be exempt from county tax. Upon Confederate and corporation bonds, not otherwise taxed, one-sixth of the interest annually accruing thereon. Stock or interest held in all corporations or business to be listed with the other individual property.

Taxes on all property listed to be paid to the Sheriff. (Schedule A.) Account of real estate property to be rendered to the Sheriff on oath. (Schedule B.)

County Courts to fix pay of takers of tax lists. Comptroller to furnish printed lists.

## SCHEDULE A.

The following subjects to be listed, in addition to those already mentioned: (1) Every taxable poll \$8, but soldiers to be exempt, whether in the service of the State or the Confederate States. (2) Toll gates, turnpikes and ferries, six per cent. on amount of receipts; and on keepers of hou-

ses of entertainment whose annual receipts amount to \$800 or more, a tax of three per cent. (3) Every gate permitted to be erected across a highway \$50 (4) Note shavers, &c., to list their profits and pay a tax of twenty per cent. upon the same, in addition to the tax imposed upon the interest they may receive upon such notes, &c.—no deductions to be made on account of any losses sustained. (5) Persons engaged in buying and selling slaves, five per cent. on amount of purchases. (6) Persons not regular dealers, but who buy slaves to sell again, two per cent. on amount of purchases. (7) Pleasure carriages, over the value of \$50, two and a half per cent. on the value. Stubs and Jacks \$15 each, or the highest price for the season for one mare. (8) Gold and silver plate, plated ware, jewelry, &c., worn by males, if over \$25 in value, two and a half per cent. (9) Watches, except those worn by soldiers, two and a half per cent. on the value. Every harp \$5. Every piano \$4. Every gold headed cane \$4. Every silver headed cane \$2. (10) Two and a half per cent. on the receipts of surgeons, dentists, physicians, lawyers, portrait painters, daguerrean artists, commission merchants, factors, produce brokers, and auctioneers, when such receipts amount to \$1000; and all other persons except Judges, the Governor, and military officers, when wages, fees, salaries or perquisites amount to \$1000, one per cent. (11) On every dog, not under eight months old, \$2 50, provided, two dogs are exempted for every head of a family, and one dog for any person not the head of a family. (12) "Dead-heads" on railroads five cents per mile. (13) Brandy distilled for themselves, and those having brandy distilled, 50 cents per gallon. (14) On liquors brought from beyond the State for sale, 30 per cent. on the profits. Liquors bought in the State for sale, 15 per cent. on the profits. (15) On dividends and profits five per cent. On the profits annually made in buying and selling, or in the manufacture of cotton or woolen goods, and leather or articles made of leather, iron, tobacco, and in the making of salt where such profits are equal to \$10,000, a tax of eight per cent.; and if equal to \$20,000, a tax of fifteen per cent. [16, 17, 18, 19, 20] on collateral descents from two to six per cent. according to consanguinity.

## SCHEDULE B.

SUBJECTS TAXED WITHOUT BEING LISTED.

(1) Circus riders, exhibition of animals, &c., \$200 for each county. Side shows \$50 for each county. (2) Stage and theatrical players, &c., except amateur performers, \$500 for each county. (3) Itinerant singers, &c., \$25 for each county. (4) Every insurance company incorporated out of the State three per cent. upon its gross receipts. (5) Every agency of a bank incorporated out of the State \$1,000. (6) Every broker, private banker, agent for a foreign banker or broker, &c., twenty-five per cent. upon his profits. (7) Every express company 20 per cent. on gross receipts. The same on Railroad Expresses. Both exempt from county taxes. (8) Every public billiard table \$1,000. Every private one \$100. Every bagatelle or roulette table \$200. (9) Every public bowling alley \$200. Every private one \$35. (10) Every livery stable or place where horses are kept for hire \$50. (11) Retail license \$1,000. Each retailer, in addition to list and pay as provided in Schedule A. (12) Every non-resident who purchases any slave, corn, pork, bacon or spirituous liquors, shall immediately become liable to pay a tax of two per cent. and on neglect or failure to pay the tax shall forfeit and pay \$1,000. (13) Non-residents to pay two per cent. on the amount of each slave brought into the State and sold. (14) All persons buying or selling slaves to be considered non-residents until the contrary is shown. (15) \$5 per pack on playing cards sold. (16) On sales of vehicles manufactured out of the State, two and a half per cent. (17) On auctioneers five per cent. on gross amount of sales, the same not to be subject to county tax. Sales made by itinerant traders or non-residents ten per cent. (18) On merchants, merchant tailors, jewellers, grocers, apothecaries, druggists, &c., one per cent. on amount of purchases, where such purchases are not elsewhere taxed. (19) On every male manufacturer of garments for males, five per cent. on profits. (20) On patent medicines and nostrums twenty-five per cent. on amount of sales. (21) On studs and jacks belonging to non-residents \$33, or the highest price for the season for one mare. (22) Pedlar's license \$200 (23) Itinerant lightening rod men, or dealers in spirituous liquors, taxed as pedlars. (24) Gypsies, fortune tellers, &c., \$50 for each county. (25) Persons arriving at a taxable age after July 1st may pay tax to sheriff.

All incorporations by special act \$50. Marriage license \$2. Mortgage deed, marriage contract, deed in trust, \$2 each. Every broker not a resident, ten per cent. on all sums drawn in specie or exchange from any bank, to be accounted for by the cashier of such bank. On each share of bank stock as follows: Bank of Washington 25 cents; Merchant's Bank 25 cents; Bank of Wadesborough 12½ cents; Bank of Fayetteville 12½ cents; Commercial Bank 25 cents; Farmer's Bank 25 cents; Bank of North Carolina 90 cents; Bank of Lexington, Miner's and Planter's Bank, Bank of Commerce and Bank of Clarendon 45 cents; Bank of Cape Fear and Bank of Wilmington 90 cents; Bank of Charlotte 12½ cents; Bank of Yanceyville 25 cents; Bank of Thomasville 45 cents; and Bank of Roxborough 45 cents.

From the Petersburg Express.

## Situation of the City of Savannah.

Savannah is the capital of Chatham county, and the largest city in the State of Georgia. It was founded by Gen. Oglethorpe in 1732, the year of Washington's birth, and is situated on the right bank of the Savannah river, 18 miles from its mouth, 90 miles southwest of Charleston, 188 miles southeast of Milledgeville, and 132 miles from Augusta. The site of the city is a sandy plain, elevated about forty feet above low water mark.

It is regularly laid out with wide, sandy and unpaved streets, which, however, are well protected from the rays of the summer's sun, with handsome shade trees. At every other corner there is a public square, usually circular or oval in shape, thickly spread with handsome shade trees. The number of these squares is twenty-four. Broad and Bay streets, the most prominent thoroughfares, have grassy promenades in the middle, with carriage ways on each side. Many of the private dwellings are handsomely built of brick and granite. Among the public buildings, the most prominent are the City Exchange, Theatre, Courthouse, Jail, State Arsenal, Artillery Armory, Lyceum, Oglethorpe Hall, Hibernian Hall, Market House, Chatham Academy, and the Custom House. The latter is 110 feet long by 52 wide, is built of granite, and its estimated cost was nearly \$175,000. The Independent Presbyterian Church is a fine granite building, and cost \$120,000. St. John's (Episcopal) church is also a very handsome building. The city has some eighteen or twenty Protestant, and three or four Catholic Churches, one Hebrew Synagogue, five Banks, a Savings Institution, several fire companies, an historical society, several reading rooms, and a public library of some 8 or 10,000 volumes. The private schools are numerous, and liberal provision is made for the education of the poor. Among the charitable institutions may be mentioned the Orphan Asylum, the Savannah Hospital, the Georgia Infirmary, the Union Society, the Widows Society, the Savannah Free School, Hibernian and St. Andrew's Societies, and Seamen's Friend Society.

A monument has been erected in Johnson Square to the memory of Gen. Greene, and another, (a most imposing structure,) to the memory of Pulaski, the noble Pole who gallantly fell in an attack on the city, when held by the British, in October, 1789. The city is lighted with gas, and well supplied with water from the Savannah river. Savannah is the centre of a very exten-

sive system of railroads, which contributed vastly to its commercial importance and general prosperity. Thirteen railroads, direct or tributary, converged to Savannah in 1861, and their united length measured one thousand and fifty-five miles.

The workshops and depots of the Georgia Central railroad are located at Savannah, and are confessedly the most gigantic, costly and complete on the continent.

The population of Savannah is between 25,000 and 30,000, and a more enterprising, refined and hospitable people the Southern Confederacy cannot boast. Many Virginians well recollect the princely hospitality which was extended the members of the Commercial Convention, which convened in that city in 1858. The fall of the city will be a humiliating blow to these people—than whom a more gallant and patriotic we have never known. Alas! they have little to hope from Sherman. The brutality and inhumanity of this worse than despot at Atlanta, are too familiar to Southern readers to need repetition. The recent report of City Marshal Howard, of Atlanta, to the Governor of Georgia, detailing the wanton destruction of property in the Gate City, appeared in the Express but a few days since. Heaven forbid that a similar fate should befall the beautiful city of Savannah. An order for the wholesale banishment of her population at this rigorous season of the year would be an act of cruelty that many of her tender women and children could scarcely survive.

From the Washington Chronicle.

## WILMINGTON AND ITS DEFENCES.

Wilmington stands on the left bank of the Cape Fear river, thirty-five miles from the ocean. The entrance to the river is obstructed by three bars, known as the Western, Main and New Inlet bars. Of the defences we have the annexed account:

On Federal Point is located the celebrated Fort Fisher, one of the largest earthworks of the style in the Confederacy. Its armament is unequalled in range or efficiency. It mounts about fifty guns, many of the heaviest Blakely rifles. Near it are a number of small works, called water batteries, all mounting guns of heavy calibre. Similar works exist opposite Fort Fisher, the guns of which mingle their fire with that of the Fort. Together, these works command a distance of six miles, three in each direction. There is a formidable earthwork a little further up the coast, near the lighthouse, the guns of which cover the seaward approach to the New Inlet bar entrance. Near Fort Fisher, a battery placed upon an artificial sandhill threatens much annoyance to our fleet. Its guns are able to throw plunging shot, as well as projectiles, far out seaward.

The entrance by the way of New Inlet is so situated and guarded by heavy artillery that vessels attempting to go in or run by the forts would be subjected to a tremendous cross fire. Heavy frigates, whose draft of water precluded their crossing the bar, would, of necessity, anchor outside or sail up and down the beach; or perhaps they will sail in a circle, as did Dupont's fleet at the capture of Port Royal. By this method they would be enabled to keep their guns perfectly cool, the men fresh, and at the same time seriously interfere with the accuracy of the rebel fire. The ground over which the heavy vessels would fight is a trifle over two miles from Fort Fisher, yet it is within effective range at a moderate elevation of the guns. On Zeke's Island, and opposite to Fort Fisher, there is said to exist a small water battery, mounting nine guns.

The entrance by the western bar is also well guarded, and the approaches are defended in the most approved manner known to engineering science. The first works to be encountered going in this way, are situated on Oak Island, near the lighthouse. It is not generally known how many guns are in position there, but undoubtedly there is a sufficient number to do a fleet much damage before they can be silenced or passed. On Bald Head, the Southern extremity of Smith's Island, is