

Synopsis of the 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 1st day of April, 1863, 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 free holders 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 said 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 February 23, 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, as fixed by the charter, if the shares be in a corporation, then upon the amount invested: money invested in State bonds issued since the 23d of February, 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 to be excepted owned by the producer, or been purchased by the owner for his own use or that of his family or dependants; 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, canoes, seines, &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, Merchants' Bank, Bank of Wadesboro', 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 unlisted property to be rendered to the Sheriff on oath. (Schedule B).

County Courts to fix pay of takers on 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 \$3; but soldiers to be exempt, whether in the service of the State or the Confederate States. (2) Toll-gates, turpikes and ferries, six per cent. on amount of receipts; and on keepers of houses of entertainment, whose annual receipts amount to \$300 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 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. Stags and jacks \$15 each or the highest price for the season for one mare. (8) Gold and silver plates, 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 \$2. Every silver-headed cane \$2. (10) Two and a half per cent. on the receipts of surgeons, dentists, physicians, lawyers, portrait painters, daguerotypes, commission merchants, brokers, produce brokers, and auctioneers, when such receipts amount to \$1,000, and

on all other persons, except Judges, the Governor, and military officers, whose wages, fees, salaries or perquisites amount to \$1,000, one per cent. (11) Every dog not under eight months old, \$250, 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 distillers 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 made on 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 twelve per cent.; and if equal to \$30,000, a tax of fifteen per cent. (16, 17, 18, 19, 20) on collateral debts from two to six per cent., according to consanguinity.

SCHEDULE B.

SUBJECTS TAXED WITHOUT BEING LISTED. 1. Circus riders, exhibitions 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, \$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, 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. Every retailer, in addition, to 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. Five dollars 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, jewelers, 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 25 per cent. on amount of sales. 21. Horse and mule drovers 5 per cent. on amount of sales. 22. On studs and jacks belonging to non residents \$35, or the highest price for the season for one mare. 23. Pedlar's license \$200. 24. Itinerant lightning rod men, or dealers in spirituous liquors, taxed as pedlars. 25. Gypsies, fortune tellers, &c., \$50 for each county. 26. 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 such share of bank stock as follows: Bank of Washington 25 cents; Merchants' Bank 25 cents; Bank of Wadesboro' 1 1/2 cents; Bank of Fayetteville 1 1/2 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 Charleston 20 cents; Bank of Cape Fear and Bank of Wilmington 90 cents; Bank of Charlotte 12 1/2 cents; Bank of Yanceyville 25 cents; Bank of Thomasville 45 cents; and Bank of Roxborough 45 cents.

A Dream and its Results.—Col. Winston, of the 45th N. C. Troops, sends to the Biblical Recorder the following touching incident: "A member of this regiment deserted, a few days since, and started home by way of the mountains. On the top of the mountains he lay down to rest and fell asleep. He dreamed that he had reached home and his mother was greatly rejoiced to see him till he told her that he had deserted. Then her countenance changed and she wept as if her heart would break. The shame and disgrace of having her son a deserter were more than she could bear. He awoke, got up and started back to camp, where he arrived last night. How wonderful the influence of woman."

THE DAILY WATCHMAN

J. I. BRUNER, EDITOR AND PROPRIETOR.

SALISBURY, N. C. FRIDAY JAN. 6, 1865.

TERMS OF DAILY WATCHMAN. Four Dollars per month. No subscription received for a longer time than six months.

The Cross Mark (X) on the margin of this paper, when given, signifies the expiration of the paid term of the subscriber. Renewals always acceptable. All papers are now published on the cash system.

We learn that the first and second class of the Home Guard are returning to their homes, and will be soon re-organized in accordance with the amendments of the law by the present General Assembly.

The Hon. LANDON C. HAYNES, member of Congress from Tennessee, passed through this place last night on his way to Richmond. He has been on a visit to his family, now residing in Statesville, being exiles from their homes in Tennessee.

Transpiring events, pointing with more or less certainty to an early crisis in the affairs of the Confederacy, once more fill the hearts of many of our people with gloom and despondency.

The onward march of the enemy in Georgia and South Carolina, is no doubt the principal cause of this despondency; and as a circumstance, it is certainly of sufficient importance to awake the liveliest concern of all interested. If we stand still, we shall soon see the unfretted armies of the enemy blackening our hills and valleys, and witness, in our despoiled homes, the devastations of war. But the circumstances and results of war depend so much on the energy and valor of those engaged in it, that it may almost be said to be entirely under their control.

Action then, is the duty of our people at the present hour—united, firm and determined action in arresting the progress of the enemy and paralyzing his power. It is simply a choice between duty and fate. If we supinely delay, our ruin is certain. If we arouse with an energy equal to the occasion, we are safe. We cannot make any more or less of it. To sit down in despondency is to invite disaster. To arouse and defy it, is to vanquish it. Despondency, then, is not a creditable emotion at a time like this.

But there are other circumstances tending to produce this feeling, and we suppose the constant decline in the value of the currency is an important one.

We have all known from the first that the Confederate Government had not a dollar of gold or silver on which to issue her paper promises to pay, and money being the sinews of war, it therefore became necessary that the new Government we had created should issue bills on the credit of the Confederacy; and as there was no other alternative, the people willingly accepted it as the best that could be done. No better can yet be done; for it is as impossible now to devise a sure basis for a currency, independent of the success or failure of our struggle for independence as it was at the first. Indeed, such is the character of the war in which we are engaged that no property of any kind could form such a basis, but would be swept away with the loss of the cause.

This shows that on the success or failure of our struggle every thing depends. If it fails, all is lost, whether it be gold and silver or Confederate bills; and in that case it does not matter which or what we happen to have on hand. These are undeniable facts, and yet, strange to say, the actions of the people deny them. They make a difference of 30 to 1 between coin and Confederate bills, just as though they supposed their gold and silver would avail anything in the event of subjugation—as if they relied on it to redeem them from the rapacity of the money loving and thieving Yankee. We had just as well suppose it would save a man from dying. The more gold the better the picking and the more thorough the ruin when the beaten Confederate shall fall into the hands of the enemy. Despondency, then, on account of the currency, is not just the thing to help the case. Common determination to sustain it to the last is

what we want, and it should be the pride and pleasure of every true man to stand by it with hearty good will.

CONNALLY'S BRIGADE.

We learn that this brigade, composed of the 8th Regiment and Littlejohn's Battalion of Senior Reserves; the 3d Regiment of Junior Reserves—consisting of Reece's, Fremche's and Ellington's Battalions, together with the 2nd Regiment South Carolina Cavalry, and some light artillery, all under the command of Colonel Connally, acting Brigadier, were charged with the arduous duty of guarding the coast from the Fort to Masonboro' and of supporting Fort Fisher or Sugar Loaf in case of an attack upon either. This arduous duty they performed until the arrival of General Kirkland, they being encamped and having their headquarters at a point convenient to support any menaced point. On Saturday, we believe the Juniors were ordered into Fisher; the Seniors occupied the lines at Sugar Loaf, which positions they held until the re-embarkation of the enemy. The promptitude of the men in obeying all orders—their patience in the endurance of fatigue and privation, and their general qualities as soldiers were worthy of all praise. Although the enemy threw shells into Sugar Loaf as well as into Fisher, yet did the men, not on guard, sleep as soundly and as quietly on the second night of the shelling as though resting tranquilly at home, such had been their fatigues for days before.

Of the Juniors ordered to Fort Fisher, some were put into the bombproofs and some were ordered to another point. Of these latter, something like one hundred and fifty under command of Major Reece were surrendered to a Captain and five men, who demanded the surrender, informing the Major that he was surrounded and that resistance was useless. Lt. Hamblin, as we learn, refused to surrender and walked off, and some twelve men with him. The enemy had no force to stop them. They had no force to compel a surrender. It was a transparent sell which ought not to have deceived Major Reece or anybody else, but apparently it did. No one suspects treachery, that we know of.

The reserves showed themselves ready and willing to do anything that might be required of them, and if they were not closely engaged with the enemy it was not that they shrank from their duty, but from the fact that there really was no serious encounter with the enemy's land forces, and that the positions they held were not attacked.

It may be as well to say here, that it turns out that there was a mistake in the information regarding an assault or assaults said to have been made on Fort Fisher. The enemy's skirmish line approached within long musket range of the Fort, but no attempt was made at storming.—Wil. Journal.

GEN. SHERMAN'S GUIDE.

A Yankee newspaper has the following:

Gen. Sherman has with him in his Georgia campaign one of the best of and most reliable scouts or guides in the Southwest—an old man, a native Georgian, and a wealthy planter and slaveholder at that. It would not be proper, of course, to mention his name, but he is well known to all who were in the habit of visiting headquarters a year ago. When the war broke out, he denounced the Southern leaders, and in consequence of his Union sentiments, was compelled to leave his home near Macon, between two days. His neighbors missed him, and suspecting rightly, that he had gone off to join the Yankees, they followed him so closely that he was obliged to hide in the mountains in the northern part of the State for several weeks.

They have since organized all kinds of raids for no other purpose than to catch this one man. After being in the service for some time, he volunteered in service to Gen. Buell, but that officer did not need much Southern "guidance." Next he received a position as volunteer aid to Gen. Rosencranz, to whom he was of great service in the campaign terminating at Chattanooga. He has been with Gen. Sherman

since last June. There is not a highway in the interior of Georgia with which he is not acquainted, and scarce a town or village in which he is not known.

He need to say that with a brigade of cavalry he could find cotton and niggers enough within a hundred miles of Atlanta to liquidate the national debt. He is one of the few rich men of the South who have remained faithful to the Union cause when they knew that to do so was to lose their property, their homes, and their comfort. On his present trip he carries with him a black list of those who took pleasure in persecuting him four years ago. He thinks he will make it more than even with them before he goes through.

DEATH OF SOLDIERS.

Edward F. BARBER, Company B, 4th Regiment N. C. Troops, was killed in battle at Spotsylvania Court-House, May 19th, 1864, aged 24 years. JOHN R. BARBER, Company C, 49th Regiment, N. C. Troops, died in Rowan county, on the 29th Nov., 1864, of disease contracted in the discharge of duty at Petersburg, aged 28 years.

New Advertisements

NORTH CAROLINA VOLUNTEER NAVY COMPANY.

Since our Agent has gone abroad to purchase a vessel for the Company, frequent inquiries have been made, and a disposition manifested on the part of the public, to further subscribe to the Capital Stock of the North Carolina Volunteer Navy. It was therefore ordered by the Board of Directors, at a meeting held in the town of Greensborough on the first instant, that the Books of the Company be re-opened for further subscriptions to the Capital Stock, and remain open until the annual meeting of the Stockholders, to be held in the city of Raleigh, on the 2d Thursday in January next; and notice is hereby given to the Stockholders generally, that business of great importance to the Company will be brought before this approaching meeting in January, and a full attendance is expected, either in person or by proxy. CYRUS P. MENDENHALL, President.

YADKIN COLLEGE, DAVIDSON COUNTY, N. C.

This Institution will open January 11, 1865, with a full Faculty. A Military department, with peculiar advantages, will be connected with the College, directly under the superintendency of men of a military education. Terms reasonable. Address, Rev. G. W. HEGE, A. M. President.

ST. MARY'S SCHOOL, RALEIGH, N. C.

Right Rev. THOS. ATKINSON, D. D., Visitor. Rev. ALBERT SMEDER, D. D., Rector. THE NEXT TERM will commence February 1st, 1865, and continue twenty weeks. Price of Board, Fuel and Lights, \$1,000 per term. For a circular, apply to the Rector. Jan 6th. 1865.

FAIL NOT!

Those indebted to me for Professional services, will please call and settle at once. Very Respectfully, W. F. BASON. Jan 6. 1865.

DAVENPORT FEMALE COLLEGE, LENOIR, N. C.

The next Session will commence February 23d, and end June 30th. Charges per Session or half year, in Provisions at peace prices: Board and Washing, \$45 00 Tuition, regular course, 15 00 Music, and use of Piano, 25 00 The patron will deliver Provisions at the depot nearest to him, he taking Agent's receipt, and bearing one-half the expense of transportation.—Rates in Confederate currency not yet fixed. Pupils will be conducted to the College by the undersigned from Charlotte and Salisbury, and intervening points. Address the President immediately and state the amount and kind of Provisions you will furnish. A. G. STACY, President. Jan 6. 1865.

\$100 Reward

WILL BE PAID FOR RECOVERY of a new horse halter and set of Bridle Reins that were taken off of my horse in the lot near Col. Bradshaw's shoe store. Said halter was made of black leather, the head-stall new. The Reins had been in use some time, and was fastened to the head-stall by a strong iron ring. The head-stall was double where it buckled over the horse's head. The Bridle Reins were of black leather, entirely new, with a buckle in the middle, and buckles to fasten them to the bit. I will pay the above reward for their recovery with proof to counter the thief; or fifty dollars for the property without the proof. The Bridle Reins were stolen on Saturday the 24th day of Dec. last, and the halter on the 4th January, instant. Jan 6. 1865. A. L. HALL.

A LIKELY No. 1 Negro Man for Sale.

ON the 30th day of January, 1865, I will offer for sale a very likely and valuable negro man in front of the Boyden House—at 12 o'clock, M. Terms made known on day of sale. W. H. HOWERTON, Agent of sale. 186-321-33 For R. B. Hays