

## AUCTION SALES.

CARGO SALE OF THE STEAM SHIP HAVELOCK—DIRECT FROM EUROPE.

Y JOHN G. MILNOR & CO.  
CHARLESTON, S. C.

ON MONDAY, the 16th instant, at 11 o'clock, will be sold, at our Store, 125 Meeting Street, the CARGO OF THE TEAM SHIP HAVELOCK.

MEDICINES.

70 ounces SULP. MORPHINE,  
100 ounces Murate Morphine,  
25 ounces Acetate Morphine,  
186 ounces Lime Juice  
25 ounces Potash,  
1 case Sulp. Morphine,  
25 boxes Extract Logwood,  
7 boxes Catechu,  
1 case Green Flint Flat Bottles.

GROCERIES AND HARDWARE.

22 cases of CONGO TEA,  
19 caddies Fine Gunpowder Tea,  
14 half chests Young Hyson Tea,  
20 cases Salad Oil,  
13 boxes Starch,  
20 cases Bleas,  
8 boxes Yellow Soap,  
5 Kegs Shot,  
2 cases Circular Saws,  
1 case Panel and Hand Saws,  
1 case Screws, 1, 1½, 2, 2½ and 3 inch.

LEATHER, SHOES AND HATS.

1 case CALF WELLINGTON BOOTS  
1 case Black Coopers' Gaiters,  
3 cases assorted Ladies', Men's and Children's Gal-  
loves and Shoes,  
1 case Patent Leather Calf Gloves,  
78 lbs. Soie Leather,  
30 cases Nutra, French and Planters' Felt Hats.

STATIONARY AND SUNDRIES.

28 M BLUE AND CREAM LADY ENVELOPES,  
16 M thick Blue Envelopes, official  
6 cases Blue Wove Envelopes,  
1 case white Bank Paper  
18 cases Foolscap, Letter and Note Paper (assorted)  
1 case Filtering Paper,  
45 reams Wrapping Paper,  
2 packages Assorted Stationery,  
1 case Lead Pencils,  
3 cases Fine English Tooth Brushes  
48 M Perfection Caps,  
180 M basket Percussion Caps  
1 case Wool Cards.

DRY GOODS.

22 cases SPRING PRINTS,  
30 cases 24 in. Spring Prints,  
4 cases Colored Organdy Muslins,  
17 bales assorted DeBage,  
3 bales Barego Angels,  
6 bales Figured Alpacas,  
2 cases Colored Merino,  
2 cases Muslin Delaines,  
2 cases Light Colored Chiffon,  
6 cases Black and Colored Delaines,  
5 cases Plaid DeBage,  
1 bale 6-4 Scarlet Cloth,

4 bales Black and White Delaines,  
1 case Mahan Checks,  
2 cases Ginghams,  
3 bales White Drill,  
1 case superior Brown Linen Drill,  
7 cases Assorted Color Paper Cambic,  
26 cases Bleached Shirting, 36 in.  
11 cases Bleached Shirting, 43 in.  
6 cases the Cambrie Shirting  
6 cases Blue and White Flannels  
40 pieces Imitation Welsh Flannels  
60 pieces All Wool Black Delaines  
10 bales Regatta Stripes,  
5 bales Blue, Brown and Fancy Denims  
1 bale Bed Tick,

350 dozen Cotton Pocket Handkerchiefs,  
4 cases Coats' 200 and 300 yard Spool Cotton,  
10 cases Clk's 200 yard Black and White Spool Cot-  
ton,  
3 cases Blue, Drab and W. B. Linen Thread,  
1 case Bleached Shoe Thread, No. 10.  
2 cases Bone Suspender Buttons,  
1 case Black Lasting Buttons,  
1 case Brt Shrt Studs,  
1 bale 25 pieces, 6-4 Black English Cambric

1100 M. Bayls' Needles, from 0 to 12.  
1 case English Linen Tapes,  
1 bale Blue and Scarlet Bunting,  
4 cases Hoop Skirts,  
3 cases English Pins,  
700 dozen Linen Cambric Pocket Handkerchiefs,  
1 case Men's and Youth's Brown Half Hose.

CLOTHING.

400 ENGLISH TWEED COATS AND JACKETS,  
100 pair English Tweed Pants,  
50 dozen Gauze Merino Under Shirts.

March 7, 1863. 116-6-15 h.  
BY WILKES MORRIS, Auctioneer.

VALUABLE REAL ESTATE AT AUCTION.

ON TUESDAY, March 10th, 1863, at 11 o'clock, A. M., I will sell at Exchange Corner, that valuable and desirable DWELLING HOUSE,

situated upon 31 between Broad and Walnut Streets, and lately occupied by D. A. LANE, Esq. The House contains six rooms with fire places in each, together with pantries and all necessary out-houses.

A fine well of water on the premises.

Size of Lot—from 3d Street running back—feet to—

Terms at sale.

Wilmington, N. C., Feb. 26th, 1863. 115 h.

BY WILKES MORRIS, Auctioneer.

NORTH CAROLINA SIXES.

ON TUESDAY, March 10th, 1863, at Exchange Corner I will sell \$10,000 NORTH CAROLINA SIXES.

Feb. 26th, 1863. 115 h.

BY WILKES MORRIS, Auctioneer.

IMPORTANT SALE AT AUCTION

OF

VALUABLE AND DESIRABLE WHARF PROPERTY and REAL ESTATE,

IN THE TOWN OF WILMINGTON, N. C.

ON TUESDAY, March 10th, 1863, at 11 o'clock, A. M., I will sell at Exchange Corner, the following property, comprising some of the most valuable

WHARF PROPERTY,

in the place, viz:

All of those three lots with commodious Warehouses thereon situated on the North side of Mulberry street, fronting one hundred and ninety-eight (198) feet on the river, running back—Nutt street.

ALSO,

All of those three lots with Warehouses thereon situated, upon the West side of the river, next North adjoining the Depot of the Wilmington & Manchester Rail Road Co., fronting One Hundred and Ninety-Eight (198) feet on the river, running back about 1400 feet.

ALSO,

That valuable and desirable WHARF PROPERTY,

Situated between Ann and Orange Streets, with good Warehouses thereon, with a front upon the river of sixty-six (66) feet, and running back—feet to a stone wall—known as the Mary Cruise line, with a privilege of a ten (10) foot alley through to Front Street.

ALSO,

One LOT on the North side of Castle Street, sixty-six (66) feet on Front and Second Streets, with three (3) Dwelling Houses and a Store thereon—on Corner of Front and Castle Streets.

Terms at sale.

Feb. 16th, 1863. 109-15

Payette Observer, Raleigh Standard and State Journal copy two (2) weeks and send bill to Journal Office.

FLOUR—FLOUR.

62 BBLs. JUST RECEIVED and for sale by ELLIS & MITCHELL.

Feb. 28th, 1863. 120-15

### Revenue Acts of the N. C. Legislature.

53. 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 infirmities) to be exonerated 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 letting money on hand or at interest being allowed to deduct debts owing to him as principal and also as surety where the principal is insolvent.

4th. On money invested in Manufactures 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 an amount invested. A like tax is laid on money invested in County or State Bonds issued since February 1st, 1861; also on money invested in every species of trade and traffic not otherwise taxed to 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 planter, or purchased by the owner for his own use or that of his family and dependents; cotton purchased for the purpose of manufacturing to be exempt from taxation, provided that no more cotton than held for manufacturing shall be exempted than is needed for the consumption of one year. The terms of payment in real estate are provided for—Manufacturing premises, land, buildings, boats, wagons, apparel, arms, lumber, canoes, or oars, scows, &c., of the value of \$20 or less, are also exempt. Property taxed at a higher rate than two-fifths of one per cent is liable to said tax notwithstanding it be listed separately.

An annual tax of eight per cent is laid on every dollar of net value of profit or loss not previously listed, declared, ready to be paid, or received, on 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 Bern, Bank of Wadesboro, Bank of Fayetteville, Commercial Bank of Wilmington, Farmer's Park of N. C., Bank of Charlotte and Bank of Yanceyville, to be exempt; 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, or 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 re-assessments, 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 government are exempt.

2. Toll gates on turnpike roads, toll bridges and ferries are taxed 2½ per cent on the amount of annual receipts.—Keepers of houses of public entertainment in town or country, whose annual receipts amount to \$300, are taxed 1 per cent, on their receipts.

3. Every gate, permitted by the County Court to be erected across a highway, is taxed \$5.

4. On note mowers in addition to the tax imposed on the interest they may receive on notes, &c., hands, a tax of often per cent, on their profits, which they are required to list without deducting 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, &c., of the value of fifty dollars are taxed one per cent on value. Stud horses and jockeys let to masters for a price, belonging to residents of the State, are taxed six dollars unless the highest price demanded for the season for one master 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 persons 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; hairs in use, \$150 each; pianos in use, \$150 each; gold-headed canes in use, \$1 each; silver-headed canes, 50 cents.

10. Resident Surgeons, dentists, physicians, lawyers, porters or miniature painters, daguerrean artists, &c., commission merchants, factors, produce brokers and agents, 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.

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 one, owned by him or his slaves, and a tax of one dollar is laid 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" traveling 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. Officers, employees and members of the Gospel, travelling in discharge of their respective functions, 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 a 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.

16. Collateral descent is 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, &c., of some genius 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 \$300.

6. Money exchange, bond or note brokers, private bank-

ers, 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. Pub. bowling alleys \$50 each; private bowling alleys \$10.

10. Library 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, and to pay the tax there imposed.

12. Non-residents, who in person or by agent, shall purchase any slaves 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.

## GENERAL NOTICES.

### TO SHIPPERS.

FROM 1st after this date no goods will be received at our lighter, foot of Market Street, after one o'clock, P. M., of each day. Any goods delivered after the above hour will be at the risk of the shipper or owner.

All railroad freight must be pre-paid before it will be received by the W. & M. R. R.

ORRELL & HAWES. 120-15

Feb. 28, 1863.

### TAKEN UP AND COMMITTED

TO the jail of New Hanover county, a negro woman and child, who says her name is ADELINA, and that she belongs to Mr. John Miller, of Savannah, Geo., and formerly belonged to Mr. McKesson, and bought by the latter from the estate of Gen. John G. Byrnes. The owner is requested to come forward