The Daily Journal.

VOL. XV--NO. 182. WILMINGTON, N. C., TUESDAY MORNING, MAY 1, 1866. WHOLE NUMBER 4,287.

THE DAILY JOURNAL.

ENGELHARD & PRICE, Proprietors.

Terms of Subscription:

Daily Paper, one year, invariably in advance		$10 00
"	six months,	5 00
"	three months,	3 00
"	one month,	1 00
Weekly Paper, one year,		3 00
"	six months,	2 00

All letters on business connected with this office must be addressed to the proprietors.

Rates of Advertising:

ADVERTISEMENTS will be inserted at the rate of $1 per square for the first insertion; $2.50 per week; and $8 per month.

Ten lines or less are counted as a square. Longer Advertisements in proportion.

Advertisements inserted every other day are charged as new at each and every insertion.

No publication reflecting upon private character will be allowed in our columns, either as advertisements or otherwise.

☞ No publication made without a responsible name.

Railroads.

WILMINGTON & MANCHESTER RAIL ROAD.

GEN. SUPT. OFFICE WIL. & MAN. RAIL ROAD, WILMINGTON, N. C., April 13th, 1866.

CHANGE OF SCHEDULE.

ON AND AFTER THE 16TH APRIL, THE FOLlowing Schedule will go into effect on the W. & M. R. R.:

Leave Wilmington daily at	12.20 A. M.
Arrive at Kingsville "	3.05 P. M.
Leave Kingsville "	8.00 A. M.
Arrive at Wilmington "	10.00 P. M.

Close connections made at Wilmington with the Wilmington & Weldon Railroad daily, also at Florence with the North Eastern Railroad for Charleston.

WM. MACRAE, Gen'l Sup't.

April 14 168—

WILMINGTON & WELDON RAIL ROAD.

OFFICE CHIEF ENGINEER AND SUPERINTENDENT, WILMINGTON, April 14, 1866.

CHANGE OF SCHEDULE.

ON AND AFTER THE 15TH INST., TRAINS WILL run over this road as follows:

MAIL AND PASSENGER TRAINS,

Leave Wilmington daily at	11 00 P. M.
Arrive at Goldsboro' at	4 15 A. M.
Arrive at Weldon at	10 00 A. M.
Leave Weldon daily at	1 00 P. M.
Arrive at Goldsboro' at	5 55 P. M.
Arrive at Wilmington at [night]	12 00 M.

FREIGHT AND PASSENGER TRAINS,

Leave Wilmington daily except Sundays' at	6 A. M.
Arrive at Goldsboro' at	1 30 P. M.
Arrive at Weldon at	8 45 P. M.
Leave Weldon daily except Sundays at	6 A. M.
Arrive at Goldsboro' at	12 47 P. M.
Arrive at Wilmington at	8 45 P. M.

The Mail trains make close connections through to New York and Charleston by inland and Bay routes; also with Raleigh and Gaston trains.

Trains leave Goldsboro' at 4 A. M. and 5 P. M., going West, and 8 45 A. M. going East. Trains from the West arrive at Goldsboro' at 12 40 A. M. and 7 45 A. M., from the East at 9 45 P. M.

All dry goods and light groceries will be carried by these daily Freight trains, and close connections will be made with trains on the N. C. Railroad, daily except Sundays.—Goods by steamers will be sent forward the day after they are received into the Warehouse. No extra charge by this train, which we hope our patrons, old as well as new, will notice.

We do not underbid our neighbors, but work as low as any, and will deliver as promptly as the best, and claims for loss or damage will be adjusted at once, if presented according to our rules.

S. L. FREMONT, Engineer and Superintendent.

Papers printing Schedule, withdraw all other notices of trains, and insert this till forbid.

Raleigh, Salisbury and Charlotte paper copy one month, and send bills.

April 14. 1866 169—

WIL., CHARLOTTE & RUTHERFORD R. R.

OFFICE WIL., CHAR. & RUTH. R. R. CO., LAURINBURG, Nov. 27th, 1865.

On and after Monday, 27th inst., a Freight Train, with Passenger Coaches attached, will run as follows:

Up Train—Wednesday and Saturday,

Leave Wilmington at 8 o'clock, A. M.,
Arrive at Sand Hills at 6½ " P. M.

Down Train—Monday and Thursday,

Leave Sand Hills at 6½ o'clock, A. M.,
Arrive at Wilmington at 5 o'clock, P. M.

WM. H. ALLEN, Master of Transportation.

Freight intended for shipment by above trains must be delivered at this depot by 10 o'clock, A. M., Tuesdays and Fridays.

I. T. ALDERMAN, Freight Agent.

Nov. 27. 52—tf

Miscellaneous.

WANTED,

A DISTILLER WHO CAN MAKE WHITE ROSIN. Apply to A. H. VANBOKKELEN.

March 14. 141-tf

SHIPPING ARTICLES

AND FOREIGN OUTWARD MANIFESTS, For sale at the

Feb. 14, 1866 JOURNAL OFFICE.

Exchange On

NEW YORK AND BALTIMORE!!

For sale in sums to suit, by ATKINSON & SHEPPERSON, 11 North Water st.

April 19, 172—1m

Music, Law Books, Periodicals, &c.

BOUND IN THE BEST AND MOST SUBSTANTIAL STYLE, by

P. HEINSBERGER, Journal Buildings.

March 11. 139—

Just Received.

A LARGE AND FINE ASSORTMENT OF CHOICE HAVANA CIGARS.

For sale by MALLETT & HOFFMAN, No. 23 North Water St.

March 29. 154—tf

Spirit Casks.

SLEIGHT & PAULDING, new.
Do. Second hand country. For sale by A. H. VANBOKKELEN.

March 29. 154—

Lumber.

ORDERS or export or local demand promptly filled—by MALLETT & HOFFMAN, No. 23, North Water Street.

March 1 67—tf

Choice Havana Cigars.

WE HAVE a few very fine Havana Cigars, purchased in bond. We also offer
250 M. choice to common domestic Cigars.
Very low cash prices, at Geo. Myers, 11 and 13 Front st.

CHAS. D. MYERS, Agent.

April 24. 176—

General Notices.

NOTICE.

MR. CHAS. HOFFMAN, OF BALTIMORE, IS THIS day associated with me in the General Forwarding and Commission Business, under the style of MALLETT & HOFFMAN.

Consignments of Merchandise and Produce, for sale or shipment, respectfully solicited.

PETER MALLETT.

Wilmington, N. C., March 21st, 1866. 147—

Notice.

MR. H. C. BURR IS MY AUTHORIZED AGENT for the settlement of all accounts due me.

S. M. SIMPSON.

March 10 138-tf

UNDERTAKER'S NOTICE.

THE UNDERSIGNED RESPECTFULLY INforms the citizens of Wilmington and the public generally, that he has opened an establishment on the corner of Third and Princess streets for the purpose of carrying on A GENERAL UNDERTAKING and CABINET MAKING BUSINESS. He respectfully solicits a liberal share of the public patronage.

B. F. SWANN.

Jan 18-94-tf

NOTICE.

BY ARRANGEMENTS COMPLETED, WE ARE FORwarding FREIGHTS and MONIES to all way stations on the Wilmington & Weldon, and the Wilmington and Manchester Railroads by passenger trains daily.

Having greatly reduced our rates on Freights and Monies, shippers will find it greatly to their advantage to send their Freights by SOUTHERN EXPRESS at our present reduced rates, which certainly offer inducements to shippers in large or small quantities.

For Rates and further particulars, apply at our office.

JAMES MACOMBER, Agent.

Wilmington, N. C., Jan. 5, 1865. 83—tf

NOTICE.

ALL PERSONS are cautioned against trespassing upon any of the Lands belonging to Henry N Howard, dec'd., under the severest penalty of the law.

WM. N. PEDEN,
A. A. McKOY, Administrators.

Jan. 5. 83—tf

Notice.

THE SUBSCRIBERS HAVING BEEN APPOINTED at the December Term, A. D., 1865, of the Court of Pleas and Quarter Sessions for New Hanover county, as Administrator and Administratrix with the will annexed, upon the estate of James Fulton, deceased, hereby give notice to all persons indebted to said estate to make immediate payment; and all those having claims against said estate to present them within the time prescribed by law, or this notice will be plead in bar of their recovery.

WM. A. BERRY, Adm'r.,
C. A. FULTON, Adm'x., with the Will annexed.

Dec. 20—70-tf

Miscellaneous.

WILDER'S PATENT SALAMANDER SAFES,

WITH WILDER'S PATENT POWDER AND BURGLAR-PROOF LOCKS.

B. G. WILDER & CO.,

PATENTEES AND MANUFACTURERS OF THE BEST FIRE-PROOF SAFE IN THE WORLD!!

JEWELERS' and BANKERS' SAFES made to Order, Lined with Hardened Steel.

HOUSE AND PLATE SAFES.

TO THIS CELEBRATED SAFE was awarded the GOLD MEDAL, at the World's Fair in London, in 1851.

NOTICE.—This celebrated Fire-Proof Safe is no longer made and sold by SILAS C. HERRING, his license to make and sell them having expired.

The thousands of Certificates from Merchants, Bankers and Mechanics of all trades, that have been given in favor of this the ONLY TRUE "SALAMANDER," renders it useless for the subscribers to multiply words in its favor, as full thirty thousand of "WILDERS' PATENT SALAMANDER SAFES," have been manufactured and sold in the United States; and, in almost every large fire that has taken place during the last seventeen years, these Safes have been subjected to the SEVEREST TESTS, and *not one of the "Genuine Salamanders" has ever been destroyed.*

Safes sold at New York price, with the freight to Wilmington added. No commission charged in Wilmington. We are prepared to take orders for these celebrated Safes. Samples can be seen at our office in a few days.

Every Merchant should have one of these cheap and secure Safes.

ANDREWS & BARDIN, Commission Merchants, General Agents for North Carolina

Office, No 5 South Water Street (Up Stairs), Wilmington, N. C.

Raleigh Sentinel copy.

Nov. 30. 55—tf

Storage and Wharfage.

I AM PREPARED to receive Cotton, Naval Stores, Merchandise, &c., on storage, at my wharves, between Chesnut and Mulberry streets, also at wharves near Union Distillery; all under watchmen.

A. H. VANBOKKELEN.

Feb. 24. 126—

Greensboro' Mutual Insurance Company.

HAVING BEEN APPOINTED AGENTS OF THIS Company, we are prepared to take FIRE RISKS on moderate terms.

WALLACE & SOUTHERLAND, Agt's. No. 24, North-Water St.

Wilmington, N. C., Oct. 19, 1865. 19—tf

Very Desirable Wharf Property.

I OFFER FOR SALE MY TWO WHARF LOTS, NEXT North of the depot of the Wilmington & Weldon Railroad, 182 feet front, and extending back to Nutt Street. The location of this property insures a progressive appreciation in value.

O. G. PARSLEY.

March 14 141-tf

Safes---Safes.

THOSE SPLENDID SALAMANDER SAFES have arrived. Call and buy one at New York cost.

ANDREWS & BARDIN, Commission Mercants.

March 25. 151—tf

Carolina Belle Scotch Snuff.

PETERSBURG, VA., SUPERIOR TO ANY OTHER Brand made in America, being from the pure Virginia Leaf unadulterated. Manufactured by J. M. Venable & Co., Petersburg, Va. Also manufacturers of superior "Maccoboy," "Rappee," and other Snuffs. Chewing and Smoking Tobacco of every grade.

JOSIAH MACY'S SONS, Agents, 189 and 191 Front Street, N. Y.

We are Agents for the State of North Carolina, of the above celebrated brand of Snuffs, and can supply the trade. Packed in any style, at Factory price. All orders must be accompanied by the cash, to secure attention.

GEORGE MYERS, 11 and 13 Front Street, Wilmington, N. C.
CHAS. D. MYERS, Agent.

April 10 164-3m

Just Received.

AN ASSORTMENT OF OBER & KETTLEWELL'S MANIPULATED GUANOS and FERTILIZERS.

For sale by MALLETT & HOFFMAN, No. 23 North Water St.

March 29. 153—tf

Storage.

STORAGE FOR COTTON AND MERCHANDIZE OF any description, can be had in a fire proof, first class Warehouse.

Insurance effected at the lowest rates.

Apply to MALLETT & HOFFMAN, 23 North Water Street.

March 10 138-tf

House Furnishing Goods.

WIRE MEAT SAFES, WATER COOLERS, WATER Pitchers, Refrigerators, brass bound Water Buckets, with covers; common Water Buckets, Sugar and Flour Buckets, Cedar and Painted Tubs, Egg Beaters, Market Baskets, Ewers and Basins, &c., &c., at

D. A. SMITH'S. 26 and 28 South Front st.

April 25. 177—

Mercantile.

Ladies' Wrappings.

AN ELEGANT ASSORTMENT of plain and richly trimmed Silk Sacques, Basquines and Circulars; also, Lace Mantillas, Circulars and Mantillettas, from the most fashionable manufacturer in New York, at unusually low prices.

HEDRICK & RYAN.

April 22 175—

Goods for Boys Wear.

SMALL PRINTS FOR SHIRT JACKETS, Linnen Lawn, figured Marseilles, Linnens and Cottonades, selected especially for city trade.

HEDRICK & RYAN.

April 22 175—

Spring and Summer Dry Goods.

A FULL AND ELEGANT ASSORTMENT JUST RE received—will be sold at greatly reduced prices.

HEDRICK & RYAN.

April 22. 175—tf

To Country Merchants.

OUR LARGE STOCK—the great advantages gained in the time of purchase, and our experienced knowledge of the wants of the people, renders ours the most attractive stock for wholesale buyers.

Our terms are CASH, or short time for city acceptances.

HEDRICK & RYAN.

April 22. 175—tf

Shoes and Hats.

A SPLENDID STOCK AT WHOLESALE.

HEDRICK & RYAN.

April 22. 175—tf

5 Tierces Prime Lard.

10 BBLS. PRIME LARD,
10 firkins Prime Lard.
Expected daily, and for sale by

A. H. VANBOKKELEN.

Jan. 16th 92-tf

Just Received.

2500 FEET RUBBER AND LEATHER BELTing,
Rubber and Hemp Packing,
Mill Saw Files,
Iron and Steel,
Pots, Ovens, Spiders, and
Extra Oven Lids,
Japanned Toilet Setts—very handsome,
Sad Irons, &c., &c.

MITCHELL, ALLEN & CO.

March 9 137—

T. J. MITCHELL. GEO. ALLEN. D. T. CARRAWAY.

NORTH CAROLINA AGRICULTURAL HOUSE,

AND

HARD WARE STORE.

MITCHELL, ALLEN & CO.,

24 POLLOCK STREET, Newbern, N. C.,

WATER STREET, Wilmington, N. C.,

HAVE IN STORE—
EAGLE A, B, C, 18, 18½, 19 and 6, 10, 11, 50, 60 PLOUGHS;
WEEDING AND GRUB HOES;
AXES, HATCHETS, LEADING LINES;
TRACE CHAINS, COLLARS, HAMES AND CART SADDLES;
LADIES', GENTS' AND BOYS' SADDLES;
BRIDLES, WHIPS, ENAMELLED LEATHER AND CLOTHS;
BUGGY REINS, SPOKES, HUBBS, SEATS, BODIES AND SHAFTS;
HARNESS LEATHER, SOLE LEATHER, CALF-SKINS, LININGS AND SHOE-THREAD;
BLACKSMITH'S BELLOWS, ANVILS, VICES, HAMMERS AND FILES;

Turpentine Hackers, Shovels and Scrapers; Coopers' Tools; Carpenters' Tools; Saddlers' and Shoe Makers' Tools; Pocket and Table Cuttlery; Scissors and Shears; Rim, Dead, Chest, Cupboard and Pad Locks, and general assortment of

HARDWARE AND FARMING UTENSILS.

Agents for

R. HOE & CO'S CIRCULAR SAWS,

FAIRBANKS' SCALES,

EVAN & WATSON'S FIRE AND BURGLAR PROOF SAFES,

RUBBER AND LEATHER BELTING,

which we sell

At Manufacturers' Prices.

☞ We invite particular attention to our stock, and feel confident that our facilities and experience will enable us to offer superior inducements to purchasers.

March 9th, 1866. 103-tf

Job Work

OF EVERY DESCRIPTION EXECUTED IN THE very best style, at the

Feb. 9 JOURNAL OFFICE.

Tobacco.

A SLENDID LOT OF FINE CHEWING TOBACCO, received to-day. Also some very common.

ANDREWS & BARDIN, Commission Merchants.

March 25. 151—tf

Spun Cotton.

JUST FROM FACTORY, for sale.

ANDREWS & BARDIN, Commission Merchants.

March 25. 151—tf

Lancaster's Cotton Planter.

READ WHAT THOSE WHO HAVE USED IT SAY:

John L. Knight, Esq., Martin county, N. C., says: "On the land that I sowed with the machine, I got a splendid stand—I never saw better; and that which I sowed by hand did not do so well."

B. J. Lancaster, Esq., Edgecombe, N. C., says: "I have used Lancaster's Cotton Planter for two years, and I did not have to replant a single hill. Please send me another machine for next planting season."

Hugh B. Bryan, Esq., Tarboro', N. C., says: "I have seen a great many, and used several different kinds of Cotton Planters, but I think Lancaster's is the best."

Hon. R. R. Bridgers, Tarboro', N. C., says: "I have tried many of the inventions for planting Cotton—I consider none of them superior to 'Lancaster's.'"

For sale by

MITCHELL, ALLEN & CO., Wilmington and Newbern.

April 13 167-tf

MAKE YOUR OWN SOAP!

BY SAVING AND USING YOUR WASTE GREASE.

BUY ONE BOX OF THE

Pennsylvania Salt Manufacturing Company's

SAPONIFIER,

OR CONCENTRATED LYE.

It will make 10 POUNDS of excellent Hard Soap, or 25 GALLONS of the very best Soft Soap, for only about 35 CENTS. Directions on each box. For sale at all Drug and Grocery stores, and in lots at Wholesale by

WM. M. ELLICOTT & SONS, No. 3 Spear's Wharf, Baltimore, Md.

Feb. 26. 127-3m

Election.

THERE WILL BE AN ELECTION HELD AT THE Court House in Wilmington, on the 1st Monday of May, for the purpose of electing five Free Holders to serve as Commissioners of Navigation and Pilotage.

SAMUEL R. BUNTING, Sheriff.

April 21 174-tde

Dispatch copy.

For Sale and Rent.

FOR SALE!

A Valuable and Desirable Dwelling.

WE OFFER FOR SALE, a valuable and desirable

DWELLING HOUSE,

situated upon Third, between Castle and Church Streets, and running through to Fourth Street.

Lot 66 x 330 feet, and well known as the

RISLEY PROPERTY.

We will take pleasure in showing the premises to any one desirous of purchasing.

CRONLY & MORRIS, Broker & Auctioneers.

April 5 160-tf

For Sale.

I OFFER THE FOLLOWING PROPERTY FOR sale, at fair prices: My Dwelling House, situated on corner of Fourth and Chestnut streets, with Household and Kitchen Furniture. My summer residence on Middle Sound, about six miles from the city.

Also, that valuable Plantation, known as "Belleville," situated on the West side of Brunswick River. Also, my Horses, Carriage, Buggy, Harnesses, &c., &c.

I will also rent until the 1st October next, the Store which I now occupy, and my Naval Store Wharf and Shed on South Water street.

For terms and particulars, inquire of

M. McINNIS, No. 16 North Water Street, Wilmington, N. C.

April 10 161—1m

OFFERED BY JAMES & BROWN.

A VERY VALUABLE PLANTATION, SITUATED at the confluence of Black River and the N. W. Cape Fear River, containing 2200 Acres; 200 Acres cleared and cultivated, of which 50 are first rate bottom land, heavily timbered with Pine, White Oak, Maple, Cypress, Hickory, Reeds, Shingle and Stave Timber, all accessible to the river. There being 14 miles water front on the rivers and large creeks, and 14 feet water on river front.

There is no better stock range on the river.

Almost daily communication by steamer with Wilmington.

Terms easy.

Mar. 2 151-tf

LAND AGENCY.

James & Brown, Surveyors and Real Estate Agts.,

NEXT WEST JOURNAL BUILDINGS,

OFFER for sale that desirable residence fronting on 2d street, block 127, 41 feet, running back 114 feet, within three minutes' walk of the market house. It has all necessary improvements. This is a desirable and valuable piece of property, and will be sold low. The premises now pay a rent of five hundred dollars in gold. For further particulars, apply as above.

ALSO, the place near Wilmington, kown as "Hilton," on the north-east branch of the Cape Fear, just outside the city limits, containing one hundred and ten acres.

The above property is so well known here that a more full description is deemed unnecessary. Persons wishing to purchase would do well to examine the premises. No property in this vicinity possesses equal facilities for improvements of every description.

ALSO, 2,000 ACRES OF LAND IN GREEN SWAMP, well timbered with pine and cypress. This last was sold a few years since for $8,000.

Feb 23. 125—tf

For Sale by James & Brown,

A FINE VACANT LOT ON GOVERNMENT STREET, Pensacola, Florida, 80 feet by 160, about 150 yards, (one block,) from the Postoffice and Custom House, admirably located for the dry goods or drug business, or for offices.

Wilmington, N. C., April 5, 1866. 160—

Wanted to Rent,

BY JAMES & BROWN, Real Estate Agents.

A COMFORTABLE DWELLING HOUSE, CONTAINING Five or Six Rooms, not more than three or four blocks from Market Street.

FOR RENT,

On VERY MODERATE TERMS, the best unoccupied Steam Saw Mill in the Cape Fear District.

Arpil 1 157-tf

FOR RENT.

THE HAW HILL PLANTATION, situated on Town Creek, Brunswick county, N. C., is offered for rent, until the first day of January, 1867. There is 160 acres of cleared RICE LAND, and about the same quantity of cleared UPLAND, on this tract, with the necessary houses &c.

ALSO,

a small place, known as a SUMMER RESIDENCE, in the pine woods, about five miles from the above, will be rented for the same length of time.

The above property belongs to the Estate of Henry N. Howard, deceased

For terms, &c., apply to

WM. N. PEDEN,
A. A. McKOY, Administrators.

Jan. 5. 83-tf

TO LEASE,

A SMALL LOT, WITH UNFINISHED WALLS which can be made suitable by the expenditure of a little money, for a retail store or ware-room. Said lot is situated on Chestnut street, between Front and Water.—Apply to

DR. J. F. McREE, Jr.

Oct. 19. 19—tf

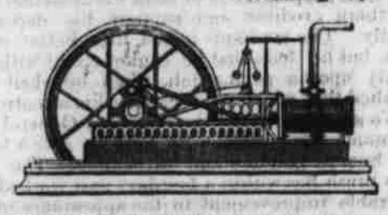
L. A. HART, JOHN C. BAILEY

WILMINGTON IRON AND COPPER WORKS,

HART & BAILEY, PROPRIETORS,

No. 17, Front Street, below Market,

Wilmington, N. C.



HAVING RESUMED OPERATIONS, we are now prepared to furnish

Brass and Iron Castings, finished and unfinished.
New Machinery made and put up.
Old Machinery overhauled.
All kinds of Patterns, Ornamental and Agricultural.
Will supply Drafts of all kings of Machinery and Millwork generally.

TURPENTINE AND WHISKY STILLS,

AND

COPPER WORK

in all its branches.

A full supply of Belting, Packing, Hose, Steam and Water Pipe and Fittings.

Machine Bolts, Nuts and Rivets, and all other articles generally found in a Machine Supply Store.

Also a large lot of Crucibles, from No. 35 to 100, and warranted good—will dispose of them below Manufacturers' prices.

March 29. 154—tf

Storage at Reduced Rates.

MALLETT'S YARD, W. & M. R. R. DEPOT.

HAVING AMPLE SHED ACCOMMODATION, Watchman, good Wharf, and every facility for business, Consignees will find it to their interest and convenience to patronize this Yard. Lieut. T. C. James will give his prompt and personal attention to storage.

Orders for the Yard left at this office, will have prompt attention.

For further particulars, apply to

MALLETT & HOFFMAN, No. 23 North Water Street.

March 1 130-tf

"Carte Blanche" Champagne.

THE UNDERSIGNED ARE AGENTS for THE SALE, in North Carolina, of the above WINE, manufactured by Theophile Roederer & Co., of Rheims, France. We have received 50 dozen in quarts and pints, just imported, and can recommend it with confidence as genuine and of very superior quality.

For sale at very moderate prices, by

DalROSSET & CO., No. 6 North Water St., up stairs.

April 21 174—STuThTh-1m

THE DAILY JOURNAL.

WILMINGTON, N. C., MAY 1, 1866.

THE REVENUE LAW.

We lay before our readers the following circular, furnished us by Sheriff Bunting, from the Public Treasurer to sheriffs and others, containing answers to questions concerning the proper construction of the Revenue Act.

No doubt the circular will be of service in elucidating this most interesting and perplexing subject.

STATE OF NORTH CAROLINA, TREASURY DEPARTMENT, Raleigh, April 27th, 1866.

To Sheriffs, List Takers and Tax Payers:

Since my circular of the 13th of April, my opinion has been asked on various points, and my answers in substance are contained in the following synopsis.

To secure uniformity in the execution of the law, the answers are sent to each county. I will be pleased to receive communications from any source, in regard to difficulties presented by the Revenue Act.

Very respectfully,

KEMP P. BATTLE, Public Treasurer.

SCHEDULE A.

POLL TAX.

1. The word "person" in section 2, schedule A., includes *corporations*, which are "artificial persons." Therefore all Railroad Companies (whether exempt from taxation by their charters or not) and other corporations must list their employees subject to poll tax and pay the tax, which may be retained out of the wages of the employees.

2. A puts B in a house on A's plantation without any definite lease. They work together and B gets a part of the crop. A is liable for B's tax. If A refuses to list him, the list taker must notify the Sheriff, who will inform the Solicitor of the Circuit. Of course B is liable for his tax also, and A can collect out of him.

MONEY INVESTED.

3. The interest on State bonds issued before 23rd of February, 1861, is not taxable as such. After it is collected the proceeds are taxed as "income."

4. A citizen of N. C. dies, leaving a will. Citizen of New Jersey takes out letters of administration with the will annexed. Bonds, &c., due the estate from public and private debtors in New Jersey, are not subject to taxation in this State.

5. If A owes B $1000, but is only able to pay $500, B must list $500 as a solvent debt. The proper question for the tax payer is, "suppose my debtor to propose a compromise, what would I take for my claim?" The value thus fixed is liable to taxation. If the credit is good now, gloomy fears as to the future condition of the State, because of the results of emancipation or apprehended hostile measures by the majority of Congress, or other similar conjectures, are not sufficient to warrant such credit being returned as insolvent.

SALARIES.

6. The salary of a minister of the gospel received for his ministerial duties is exempt, but if a minister engages in secular business this salary is not exempt.

7. The salary tax is only on actual receipts in money or money's worth. If $1,500 was promised and only $300 received, in money or money's worth, in the year preceding 1st April, 1866, the recipient lists nothing. The residue of the salary, if received, will be listed in 1867.

INCOME.

8. Income derived from property invested in another State by a citizen of this State must be listed. (See No. 3, No. 12.)

SCHEDULE B.

BROKERS.

9. The Revenue act, in so far as it is retrospective, is not unconstitutional. It is not an *ex post facto* law; an *ex post facto* being defined to be a retro-active law of a criminal nature.

10. Sec. 8, Schedule B, was intended to apply to those agents who make it a business (not exclusive, but in the nature of a regular business) to deal for brokers. A person acting unwittingly for a broker, or making a single purchase or insignificant number of purchases, in ignorance of the law, might conscientiously decline to pay the tax. *De minimis non curat lex.* This exposition is perhaps more favorable to the agent than the words of the law admit, but is believed to be the *spirit.*

PATENT MEDICINES.

11. Under Sec. 24, Sched. B., Revenue Act, if A sells patent medicines to B and B sells the same to C, both A. and B. pay ten per cent. on the sales, and so on, each seller must pay ten per cent.

ITINERANT BOOK SELLERS.

12. Persons selling books, maps, &c., as agents of others, from county to county, do not pay as peddlers or merchants, but their profits, if equal to $300, must be listed as "income."

PEDDLERS.

13. If a merchant opens a store in a town, *bona fide* intending to adopt it as a permanent location, he is not to be deemed as a peddler under proviso (2) sec. 27 of the Revenue act, even if, from disappointment in his expectations, he shortly removes his goods. If the merchant opens store with the intent to remove his goods, which intent is carried into effect when the first rush of business is over, and when he thinks he can sell more profitably elsewhere, he is deemed a peddler. The Sheriff must decide each case according to the facts.

EXEMPTIONS.

14. The land and other property of the Moravian church, used together with the profits thereof for the propagation of the gospel, are exempt from taxation.

15. Teachers of Schools and Seminaries must pay tax on their private property. The Principal of an Academy living in his own dwelling house apart from the Academy must pay tax on his dwelling house, notwithstanding he has music scholars who recite their lessons therein.

STAMPS.

16. Sheriffs are not bound to stamp receipts given to tax payers, because they are official papers issued in behalf of the State.

POSTMASTERS AND CONTRACTORS.—We invite attention to the subjoined Circular from Mr. Lobe, Special Postal Agent for this State.

The papers of the State will confer a public benefit by giving the Circular a place in their columns, for the information of the public:

POST OFFICE DEPARTMENT,

OFFICE SPECIAL AGENT FOR N. C., Raleigh, April 28th, 1866.

I would hereby give notice to persons in all parts of this State, who desire to avail themselves of every opportunity to aid in re-establishing mail facilities throughout the State, that they would do well to confer with the members of the State Convention, shortly to assemble in Raleigh, by whom they may send the names of persons to be appointed Postmasters; also proposals for carrying mails, statements in regard to mail routes, &c., &c.

All of which will receive prompt attention. Be careful to send the name of no person who either cannot or will not take the oath required by law. Any person over the age of 16, who can take the oath required by law. Any person over the age of 16, who can take the oath, can carry the mail or be postmaster. Any single lady or widow can be postmistress.

A. LOBE, *Special Agent.*

Uncle Sam had a neighbor who was in the habit of working on Sunday, but after a while he joined the Church. One day he met a minister to whose Church he belonged.

"Well, Uncle Sam," said he, "do you see any difference in Mr. P. since he joined the Church?"

"Oh, yes," said Uncle Sam, "a great difference. Before, when he went out to mend his fence on Sunday, he carried his axe on his shoulder, but now he carries it under his overcoat."

GOOD IDEA.—An honest Hibernian, trundling along a hand-cart containing his valuables, was accosted with:

"Well, Patrick, you are moving again, I see."

"Faith, I am," he replied; "for the times are so hard it's a dale cheaper hiring hand-carts than paying rents."

Morality has taken a high standard in Carson City, where there is a dancing school conducted on very strict and puritanical principles—"Cash in advance, and no huggin."