CAPTIONS OF THE LAWS,

Passed by the General Assembly of North Carolina, at the Session of 1858-'59.

ACTS.

1. An Act entitled Revenue. [Provides that the county courts at their first term after the first day of July next, shall appoint one justice of the peace and two freeholders for each captain's district in the county, who shall be a board to value land and town lots. These district boards act to perform their duties and make return to a county board of valuation, to meet on the second Monday of January, after the appointment of the district board, said county board to be composed of the justices of the peace who were members of the different district boards. The county board is to examine and compare the lists and re-assess when necessary, and make return to the clerk of the county court. The members of these boards to receive not more than $2 per day, while engaged in the discharge of these duties. The clerks of the tax-lists to receive such compensation as the county court may allow. The following subjects shall be annually listed, and taxed as follows: Real property, with the improvements thereon, (including entries of land,) for every cents on every hundred dollars of its value; every taxable poll eighty cents; every toll gate on a turnpike road every toll bridge five per cent. on the gross receipts, and every gate permitted by the county court to be erected across a highway, fifteen dollars; every ferry one per cent. on the total receipts of tolls during the year; every studhorse or jackass let to mares for a price, belonging to a resident of the State, six dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as tax. This subject shall be listed and the tax paid in the county in which the owner resides; every dollar of net interest, not previously listed, received or accrued, (whether due[illegible] or not,) on or before the first day of July of every county or bonds or certificates of debt of the United States, of this State, (unless exempt by chapter 50 of the Revised Code, entitled "Public Debt,") or of any other State or government, or of any county or corporation, municipal or private, or on any bond, note, contract, account, or other claim or demand against solvent debtors, wherever they may reside, four cents; every dollar of net dividend or profit, not previously listed, declared, received, or due on or before the first day of July in each year, upon money or capital invested in steam vessels, of twenty tons burden or upwards, or in shares in any bank or other incorporation or trading company, four cents; every note-shaver, or person who buys any note or notes, bond or bonds made by individuals, shall list the profits made and received or secured on all such purchases made by him during the year ending on the first day of July, whether made for cash or in exchange for other notes or bonds, and pay a tax of ten per cent. on the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds: *Provided*, There shall be no deduction made from the profits in consequence of any losses sustained; every person resident in this State engaged in the business of buying and selling slaves, whether the purchases or sales be made in or out of the State, for cash or on a credit, one half of one per cent. on the total amount of all his purchases during the twelve months ending on the first day of July of each year; every resident in the State, not a regular trader in slaves, who may buy a slave or slaves to sell again, whether such purchase or sale be made in or out of the State, for cash or on credit, one half of one per cent. on the total amount of his purchases during the twelve months ending on the first day of July of each year; every carriage, buggy or other vehicle kept to pleasure or for the convenience of persons, of the value of forty dollars or upwards, 1 per cent. on its value; all gold and silver plate and gold and silver plated ware, and jewelry worn by males, including watch-chains, seals and keys, when collectively of greater value than $25, 1 per cent. on their entire value, every watch in use, 1 per cent. on the value: *Provided*, That all watches worn by ladies shall be exempt from taxation; every harp in use, $2.50; every piano in use, $1.50; every duck barrel-rifle, pistol, sword cane and rifle-cane, used or worn about the person of any one at any time during the year, one dollar and twenty-five cents. Arms used for mustering shall be exempt from taxation; every resident surgeon-dentist, physician, lawyer, portrait or miniature painter, daguerreian artist or other person taking likenesses of the human face, ten dollars for each county in which he carries on his business: *Provided*, That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed the receipts in his profession for the previous year, shall be exempt from the tax imposed in this paragraph; every [illegible] in the State who, in person or by agent shall purchase any slave or slaves in this State, shall immediately after such purchase become liable to pay tax of one-half of one per cent. on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, one-half to his own use, and the other half to the use of the State; every non-resident of the State, who, either in person or by agent, brings a slave or slaves into the State, and sells, shall pay one-half of one per cent. on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable for the same, and the sheriff of the county in which the sale was made, or in which the purchaser resides shall collect by distress or otherwise out of the seller, if to be found in the county, and if the seller is not to be found, out of the buyer; every person that sells playing cards, a sum equal to thirty-five cents per pack on all cards sold by him during the year; every person that, for himself or as agent for another, has regular place of business, sells rising vehicles manufactured out of the State, one per cent. on his sales; every auctioneer, on all goods, wares or merchandize placed in his hands by a merchant resident in the State, (whether owner or not) or by a commission merchant, one per cent. on the gross amount of sales, and if by itinerant traders, or such as are not residents of the State, five per cent. on gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of Revised Code, entitled "*Auctions and Auctioneers*;" every merchant, merchant tailor, jeweler, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying or selling goods, wares or merchandize of whatsoever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of one per cent. on the total amount of his purchases, whether made in or out of the State, for cash, or on credit: *Provided*, That articles the growth or manufacture of this State, if bought in the State, and also articles the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall not be required to be returned in the amount of purchases, but shall be exempt from taxation; every dealer in ready-made clothing (for males) one and a half per cent. on total amount of purchases; every person who, for himself, or as agent for another, sells patent medicines or nostrums, ten per cent. on amount of his sales; every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one per cent. on the amount of each sale, due as soon as the sale is effected—and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use, and one half to the use of the State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on oath, at any time, every horse or mule drover, or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange or not, and as to whether he is a non-resident, or agent of a non-resident, and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax; every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars unless the highest price demanded for the season for one mare, shall exceed that sum, in which case the amount thus demanded shall be paid as tax. This subject shall be listed and the tax paid in the county in which the season occurs; every itinerant surgeon-dentist, portrait or miniature painter, daguerreian artist, and other persons