

J. J. BRUNER, EDITOR AND PROPRIETOR.

CAPTIONS.

Of the Acts and Resolutions passed at the adjourned Session of the General Assembly of North Carolina, commencing 19th of January and ending 12th of February, 1863.

- 1. An act for the relief of Landlords.
2. An act to amend an act passed at the present session of the General Assembly, entitled "an act to amend the ordinance to make some provisions for the families of soldiers dying in service," ratified 22d February, 1862, "and for other purposes."
3. An act to admit proof of the hand-writing of attesting witnesses in certain cases.
4. An act to alter the time of holding the Courts of Pleas and Quarter Sessions for the county of Stokes.
5. An act for changing the time of holding the probate courts of Rutherford county.
6. An act to change the time of holding the Courts of Pleas and Quarter Sessions in the county of Ashe.
7. An act to amend the 1st, 12th and 23d sections of chapter 17 of the acts of the General Assembly, for the years 1860-'61. [Authorizes the Governor to appoint an Adjutant General.]
8. An act to incorporate the Unacoy and Hiwassee Turnpike Company in the counties of Cherokee and Clay.
9. An act to incorporate the Western North Carolina Mining, Smelting and Copras Manufacturing company.
10. An act for the relief of Wm. E. Mann, late Sheriff of Pasquotank county.
11. An act to incorporate the Silver and Lead Mining company.
12. An act to amend the Charter of the City of Raleigh.
13. An act to establish a Female Seminary in Davidson county, by the name of Beattsville.
14. An act in favor of J. H. Allen.
15. An act in favor of Thos. J. Carr, late Sheriff of Duplin county.
16. An act to allow M. L. F. Redd, late Sheriff of Onslow, to collect taxes due him.
17. An act to authorize the Governor to employ a messenger for the Executive Department.
18. An act to legalize and confirm the acts and judicial proceedings of a county court held in Lincoln county.
19. An act to amend the act ratified the 20th of December, 1862, entitled "an act to provide ways and means for supplying the Treasury." [Authorizes the Comptroller, if necessary, to employ some discreet person to counter-sign Treasury notes.]
20. An act to legalize and confirm the acts and judicial proceedings of a county court held in Henderson county.
21. An act to amend the 46th chapter of the Revised Code, section 18th.
22. An act to amend "an act to empower the Commissioners of the town of Wilmington to establish streets in said town, and for other purposes."
23. An act for the relief of citizens of Alleghany county.
24. An act for the benefit of persons who have entered vacant lands.
25. An act authorizing one-third of the whole number of Justices of the Peace in any county to transact county business.
26. An act to authorize incorporated towns to lay an ad valorem tax on slaves.
27. An act to authorize and enable C. A. Boon, Sheriff of Guilford county, and Joseph Lusk, Sheriff of Gaston county, to collect arrearages of taxes.
28. An act in favor of Isaac Arledge.
29. An act to alter the rules of law in relation to the probate of wills.
30. An act to legalize the proceedings of a county court held in Catawba county.
31. An act to incorporate the town of Dallas in the county of Gaston.
32. An act to amend the charter of the Chatham Railroad Company.
33. An act concerning the State Educational Association of North Carolina.
34. An act supplemental to and declaratory of an act ratified on the 20th day of December, 1862, entitled "an act to provide ways and means for supplying the Treasury," and also to repeal a portion of an ordinance of the State Convention, ratified the 26th of February, A. D. 1862.
35. An act to appoint Commissioners to sell the old jail in the town of Wilkesborough.
36. An act to authorize and empower Isaac A. Reel, late Sheriff of McDowell county, to collect arrearages of taxes due said Sheriff for the years 1860-'61.
37. An act to amend the Militia bill.
38. An act to enable the incorporated towns of this State to lay additional taxes.
39. An act in favor of C. Austin, Sheriff of Union County.
40. An act to incorporate the Anderson Monument Association.
41. An act to incorporate the Dispatch Steamboat Company.
42. An act to authorize the Auditor of Public Accounts to administer oaths.
43. An act to amend the charter of the North Carolina Powder Manufacturing Company.
44. An act to provide for the completion of the claim of North Carolina against the Confederate government and for other purposes.
45. An act to authorize and require the Quarter-master of this State to pay commutation money to the soldiers of North Carolina on boots and shoes.

- 46. An act to incorporate Vestal's Ford Tollbridge Company.
47. An act to incorporate the town of Chesnut Hill in the County of Rowan.
48. An act to amend the 1st section of the 4th chapter of the Revised Code.
49. An act for the relief of the wives and families of soldiers in the army.
50. An act to charter the Shelby and Broad River Railroad Company.
51. An act authorizing the Governor to issue Commissioners to hold Courts of Oyer and Terminer and for other purposes.
52. An act in relation to the County Court of Brunswick County.
53. An act to authorize and empower George W. Crumpler, late Sheriff of Sampson County, to collect arrears of taxes.
54. An act to incorporate the North Carolina Christian Advocate Joint Stock Publishing Company.
55. An act to enforce and make more effectual an act of the General Assembly, ratified December 22nd, 1862, regulating the payment of Bounty.
56. An act concerning Insane person.
57. An act to amend an act passed 1844-'5 to incorporate the town of Pittsborough, in the County of Chatham.
58. 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 infirmity) to be ascertained 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 listing money on hand or at interest being allowed to deduct debts owing by him as principal, and also as surety where the principal is insolvent.
4th. On money invested in Manufacturing 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 on the amount invested. A like tax is laid on money invested in County or State Bonds issued since February 23rd, 1861; also on money invested in every species of trade and traffic not otherwise taxed in the bill.
5th. Household and kitchen furniture above the value of \$200, except such furniture as 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 producer, or purchased by the owner for his own use or that of his family and dependants; cotton purchased for the purpose of manufacturing to be exempt from taxation, provided that no more cotton than held for manufacture shall be exempted, than is needed for the consumption of one year. The usual exemptions of the real estate are provided for: Mechanical and farming tools, books, wearing apparel, arms for musters, boats, canoes, nets or seines, of the value of \$200, or less, are also exempt. Property taxed at a higher rate than two-fifths of one per cent is not liable to said tax but is to be listed separately.
An annual tax of eight per cent is laid on every dollar of net dividend or profit not previously listed, declared, received or due, on or before the 1st of April in each year, on money or capital invested in shares in the Bank of Washington, the Merchants Bank of New Bern, Bank of Wadesboro', Bank of Fayetteville, Commercial Bank of Wilmington, Farmers Bank of North Carolina, Bank of Charlotte and Bank of Yanceyville, to be exempted however from County tax.
Stock 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 of March, and at the same term every two years thereafter, the court shall appoint district boards 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 names, 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, the Justices of the Peace 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 reassessments 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 governments are exempt.
(2.) Toll gates on turnpike roads, toll-bridges and ferries are taxed 2 1/2 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 one per cent on their receipts.
(3.) Every gate, permitted by the County Court to be erected across a highway is taxed \$100.
(4.) On note-slavers, in addition to the tax imposed on the interest they may receive on notes or bonds, a tax of ten per cent on their profits, which they are required to list without deducting their 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, etc., of the value of fifty dollars, are taxed one per cent on value. Stud horses and jackasses let to mares for a price, belonging to residents of the State, are taxed six dollars unless the highest price demanded for the season for one mare, 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 ware, and jewelry worn by males 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; harps in use, \$2 50 each; pianos in use, \$1 50 each; gold headed canes in use, \$1; silver-headed canes, 50 cents.
(10.) Resident Surgeons, dentists, physicians, lawyers, portrait or miniature painters, daguerrean artists, etc., commission merchants, factors, produce brokers and auctioneers, 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. Judges of the Supreme and Superior Courts, the Governor and military officers, in actual service, are exempted.
(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 but one, owned by him or his slaves, and a tax of one dollar is levied on each dog listed. Dogs under eight months old are untaxed. The county courts are empowered to levy these taxes, and the taxes collected under this section shall be for county purposes.
(12.) "Dead-heads" travelling on Railroads, in which the State is 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 per mile for each mile so traveled. Officials, employees and ministers 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 per 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 also on every dollar of net profit or dividend on money invested in steamboat companies (whether incorporated or not) and in Railroads, a tax of two cents.
(15.) Collateral descents are 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.
Slaves hired out of the State are to be listed by the owner as well as those employed in the State. This provision does not apply to persons who have permanently located their slaves beyond the limits of the State, and hire them from year to year in other States.
SCHEDULE B.
Subjects taxed without being listed.
(1.) On circuses, menageries, &c., seventy-five dollars for each county in which they exhibit. Separate exhibitions (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, of *ad omne genus*, 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 \$500.
(6.) Money, exchange, bond or note bro-

- kers, private bankers, or agents of foreign brokers or bankers, are taxed ten per cent of their profits.
(7.) Express companies are taxed \$600.
(8.) Amusement and roulette tables, private tables, \$25 each.
(9.) Public bowling alleys \$50 each; private bowling alleys \$10.
(10.) Livery 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 A. and to pay the taxes there imposed.
(12.) Non-residents, who in person or by agent, shall purchase any slave 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, and 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 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.
(14.) Sellers of playing cards are taxed 50 cents per pack on all cards gold by them.
(15.) Sellers of foreign made-vehicles are taxed one per cent on their sales.
(16.) Auctioneers are taxed one per cent on the gross amount of their sales made for residents; on sales made for itinerant traders or non-residents, they are taxed five per cent on the gross amount.
(17.) Merchants, merchant-tailors, jewellers, grocers, druggists, produce dealers, commission merchants, factors, produce brokers and all other traders not taxed on their purchases in some other paragraph of this schedule are taxed one-half of one per cent on the total amount of their purchases, whether made in or out of the State, for cash or on credit. Every person or corporation, manufacturing cotton or woolen cloth, (after the 1st day of January, 1863,) or a mixture of both, leather, shoes, boots, flour, salt, implements of husbandry, wagons, wagon harness, and all articles manufactured out of leather, clothing and iron; and every other person who as principal or agent for another, carries on the business of manufacturing any of the foregoing articles, are taxed all net profits above seventy-five per cent upon the cost of production.
(18.) Dealers in ready-made clothing are taxed one and one-half per cent on total amount of purchases.
(19.) Sellers of patent medicines are taxed ten per cent on amount of sales.
(20.) Horse and mule drovers are taxed one per cent on the amount of each sale, due as soon as the sale is effected.
(21.) Stud and jacks (belonging to non-residents) let to mares for a price, are taxed ten dollars, unless the highest price demanded per season for one mare shall exceed that sum, in which case the amount thus demanded, shall be paid for the license.
(22.) Peddlers are taxed forty dollars.
(23.) Lighting-rod men and vendors of spirituous liquors, in quantities from one quart to one barrel, other than the production of their own farms, are taxed as peddlers; but unlike them are not required to have a license.
(24.) Companies of gypsies are taxed \$100 in each county, but are no less liable to indictment or any other penalty imposed by law. The double tax imposed for failure to list does not apply to soldiers in service. On special acts of incorporation and amendments to charters of incorporated companies a tax of twenty-five dollars is levied. On every marriage license \$1, on every mortgage deed, marriage contract and deed in trust, made to secure debts or liabilities, \$1; and every other deed conveying title to real estate where the consideration is \$300 or upwards, 50 cts. Non-resident brokers are required to pay to the cashier of the bank whence he draws any exchange or specie, one per cent on all such sums drawn to be accounted for to the State Treasury, by the said Cashier, on oath. The President or Cashier of the banks herein named, on or before the 1st day of October in each year, shall pay into the public treasury the following tax upon each share of stock owned by corporations or individuals to-wit: the Bank of Washington, twenty-five cents; the Merchants Bank of New-Bern, twenty-five cents; the Bank of Wadesboro', twelve-and-a-half cents; the Bank of Fayetteville, twelve-and-a-half cts.; the Commercial Bank of Wilmington, twenty-five cents; the Farmers Bank of North Carolina, twenty-five cents; the Bank of North Carolina, ninety cents; the Bank of Lexington, forty-five cents; Miner's and Plater's Bank, forty-five cents; the Bank of Commerce, forty-five cents; Bank of Clarendon, forty-five cents; Bank of Cape Fear, ninety cents; Bank of Wilmington, ninety cents; Bank of Charlotte, twelve-and-a-half cents; Bank of Yanceyville, twenty-five cts.; Bank of Thomasville, forty-five cents; Bank of Roxboro', forty-five cents; and any other which may be chartered by this or any future General Assembly, ninety cents on the share of one hundred dollars, and in that proportion for shares of a less value, and in case the said officers of any bank shall neglect or fail to pay the tax as herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the Attorney General in the name of the State in the Superior Court of the County of Wake.
59. An act supplemental to an act passed

- at the present session of the General Assembly, entitled "Revenue." [Provides that in all counties where regular terms of the county court shall come at the first Monday of June, inclusive, the taxes for county purposes may be levied, and when the courts shall come after that day, a special court shall be called by the clerk or chairman, to be held prior to the first day of June, 1863, to make said levy, the proceedings of the same to be recorded by the clerk on his minutes. Where in the revenue bill the term court house is used it shall apply to all such places as are used by authority of law for the holding of court or the transaction of county business. Further provides that this act be printed with the revenue bill.]
60. An act to amend the 18th section of the 28th chapter of the Revised Code in relation to fees of committees of finance.
61. An act to incorporate the Franklin Mining and Manufacturing company.
62. An act to incorporate the Tuckasee Mining company.
63. An act in regard to service of process on the Southern Express Company.
64. An act to authorize the Deacons and Trustees of Sharon Church to sell the Parsonage and lands attached, belonging to said congregation.
65. An act to incorporate the Mason County Mining Company.
66. An act to ensure the protection to the people of North-Carolina against small pox. [Provides for gratuitous vaccination. The Surgeon General to appoint a resident physician in each county vaccinate persons desiring it. Physicians allowed for their services \$5 per day.]
67. An act to incorporate the Nantahala Mining Company.
68. An act to amend the militia law. [Exempts men over 45 years of age from militia duty.]
69. An act amending an act to incorporate the town of Asheville.
70. An act to amend an act to prohibit the distillation of spirituous liquors.
71. An act concerning sheriffs and their sureties.
72. An act to amend an act entitled "an act to amend an act entitled 'Militia,' passed at the present session of the General Assembly."
73. An act to amend an act entitled "an act concerning the county-site of Mitchell county." [Provides that said county-site shall be located within four miles of the geographical centre of Mitchell county.]
74. An act to authorize the securities of W. W. Proffit to collect arrears of taxes.
75. An act to prevent slaves from making or trading in spirituous liquors.
76. An act concerning the statute of limitations.
77. An act to suspend the 3d, 4th and 5th sections of the 17th chapter of Revised Code.
78. An act to extend the charter of the Chatham, Pittsboro' and Haywood Plank Road Company.
79. An act to extend the time of perfecting titles to land heretofore entered.
80. An act in favor of the sureties of John S. Willis, late sheriff of Bladen county.
81. An act to provide for the holding of courts in Hertford county.
82. An act to incorporate the Branch Monumental Association.
83. An act to amend an act entitled "Militia."
84. An act to authorize certain alterations in the treasury office.
85. An act to incorporate the Springfield Literary Society.
86. An act for the relief of persons who have over-paid or may hereafter overpay taxes.
87. An act to incorporate the town of Marshall, in Madison County, under the law for the better regulation of towns.
88. An act to prevent, during the existing war, monopolies, extortions and speculation in breadstuffs and other articles of general use and consumption, and make such acts criminal and to provide penalties for the same.
89. An act to authorize a special term of Randolph county court to do other county business in addition to laying county taxes.
90. An act to amend the Revised Code in relation to *habeas corpus*.
91. An act to amend the 102d chapter of the Revised Code, entitled "salaries and fees."
92. An act in favor of A. W. Wiseman, sheriff of Mitchell county.
93. An act in relation to the bounty of soldiers.
94. An act concerning Common Schools.
95. An act in reference to authorize H. Hunter, late Sheriff of Madison county, to collect arrears of taxes due said Sheriff for the years 1858-'59.
96. An act to change the time of holding the Courts of Probate and public sale days, in the county of Rutherford.
97. An act to incorporate the Rhymer Gold and Copper Mining Company in the county of Rowan.
98. An act to amend the 2nd section, 64th chapter of the Revised Code.
99. An act to incorporate the Yadkin Valley and Western Railroad Company.
100. An act to incorporate the Randolph Manufacturing Company.
101. An act concerning the Courts of Pleas and Quarter Sessions of Caldwell and Franklin counties.
RESOLUTIONS.
1. Resolution in relation to exchange of Salt.
2. Resolution in reference to the purchase of a machine for the manufacture of Cotton Cards, &c.
3. Resolutions authorizing the door keeper of the House to purchase a flag of the Confederate States of America.