State, render commendation from us unnecessary.

The West, N. C. Raifroad Co, will hold a stock-holders meeting at Morganton, the 29th May.

Col. J. A. Bradshaw, one of our most courteous

DURHAM .- We are in receipt of a package of delightfully flavored, genuine Spanish Smoking Tobacco from the Princes of manufacturers, R. F. Monau & Sox, Durham's, N. C. The product of this establishment has a national reputation, and the best of it is, it well deserves its good fame.

The Synod of the Evangelical Lutheran Church of N. C., assembled at the Lutheran Church in this city according to previous notice, on Tuesday, and was opened by Rev. S. Rothrock, President, who preached the Synodical sermon.

After which the Synod proceeded to elect officers for the ensuing year, which resulted as follows:

Rev. N. Aldrich, President; Rev. W. A. Julian, Recording Secretary; Rev. G. D. Bernhiem, Corresponding Secretary ; P. A. Sifford, Esq., Treasurer.

After which the Synod proceeded regularly to business.

MAY DAY.

The first day of May was observed by the colored people of this county as a feetival. A very large concourse of them met at Town Hall between 10 and 11 o'clock, to hear speeches from persons whom they had previously invited to address them. Among the speakers were Mr. Hanes, editor of "Old North State," W. M. Robins, Esq., Dr. J. W. Hall, and L. Blackmer, Esq.; and these were followed by Jack Boyden and Harry Cowancolored men of this place. Cot. Edie, commandant of the Post, had been invited to deliver an address, but was too unwell to do so.

We have heard all the speeches commended for their moderation discretion and appropriateness Good order was observed. A warm, generous, and confiding sympathy was manifested on all sides.

After the speaking the members of the colored men's Union League, and the members of one oth er society they have, were drawn out and marched in procession, with banners and regalia, through all the principal streets.

The exercises of the day were concluded with a magnificent pie nie. We have heard of no untoward incident during the festival, except a slight one near its close, between one of the managers misconstrued or did not know the programme.

The Concord Press says, "We are grat. exhibited in every quarter of our Town." A sim- Govs. Wells and Trockmorton. flourishing Temperance organization at Weldon, which, in these days of general declension of almost every good thing, certainly speaks well for the

It is pleasant to hear of physical and moral improvements in our desolated section of country. Had the central Government displayed at the end of the war that magnanimity and wisdom worthy of a great country of liberal principles, these evidences of recovery would have been common throughout the South.

The Press also says, "We would like to impress on the minds of our Northern brethren the fact that the people of the South are human beings, descended from the same stock that produced them, and indued with feelings which are likewise common to them"

There are two races of people amongst us: you are after a big thing if you are speaking for the white folks.

But amidst all the unkindness that greets us from a vactorious foe; amidst many indications of desperate malignity, there are, now and then, incidents of a relieving character to gladen the heart and inspire hope that there is yet salt enough in the country to save it from utter ruin; and among these, and in this connection, the subjoined extract from the Danville Times, relates a circumstance, though small, worth repeating :

"A scar-worn ex-rebel soldier who drove a team lumber wagon, heavily loaded, last Thursday, had the misfortune to get one of the wheels in a deep gulley, on one of the back streets in 12wn, which brought him to a stand. In vain be strugled, solitary and alone, to surmount the difficulty: or did any one of the numerous passers by offer im a helping hand. Finally a Federal officer, (a aptain of the U.S. Army, whose name we would publish if we knew it.) came along, and perceiving the wagoner's trouble kindly proferred his assison, and going some distance to hunt a piece of mber with which to prize out the wheel, he shoulered a pole twenty feet long and almost a load for BOUGHT IN ANY MARKET.

We men, which he carried to the wagon, and puting it under the axis prized the whoel out. The Our Stock consists of the latest, and various styles of ebel teamster expressed his gratitude with many hanks, but the officer modestly told him his serviwould be amply repaid if he (the wagoner)

Rock Island Factory.- The Ashville News says. at this splendid, newly coulted establishment is ot as well patronized as it deserves to be. We lo not know how well it is sustained, but we do now that the fabrics of this Mill are rarely if ever An assertment of Ladies' and Genta' Hats, Hoopxcelled in the qualities of beauty and durability; shirts (axira sizes.) Also, a large and fresh supply and that the enterprising proprietors have spared neither pains nor expense in their efforts to attain that standard for their Goods. It is probable that sey cannot afford to self at the rates of the re-ashed but well glossed trash to be found in almost every store. Their goods are made of the best new wool, whilst the cheap fabrics have been made old costs and pants which have descended from ther to son through a period of half a generation colors they were presented in competition to the conest article. The new wool cost the Rock Is and Company from 50 to 75 cents per lb, while

the company that work over the material of old clothes, run out stock that cost but from 2 to 5 cents, per lb. The unexperienced cannot see the difference in the looks of the manufactured goods, but there is a difference, and a great one, in the durability of the two products. Herein, we apprehend, lies the secret of any want of support to Rock Island, and it is no materially the interest of our neonly to make the most of the little means. our people to make the most of the little money they have, they should make it a point to call for

Death of Maj. James C. Smythe .or the many articles of his large and attractive stock of spring and summer goods, which he is selling at remarkably low prices. He invites a call and inspection.

Since ready for press we have had to make room for Mr. John D. Brown's mercantile notice. See it in the next column. the night previous to his death, he was ry rule : sitting up smoking, but on retiring to bed, was attacked with a hemmorrhage of construed to restrain or prevent the lungs which soon terminated his life. He was a man of many virtues and ied by anthority of the United States or much kindness of heart. He was about of the provisional Governments of North 70 years of age; and leaves a wife and and South Carolina; but no imprisonment many warm friends to mourn their loss. for overdue taxes shall be allowed." Banner, of Friday.

> Rev. A. W. Mangum. - This talented Hall on Tuesday night. His subject was, What Carolina of the past says to Cary laboring in behalf of the Female Co!- and who long since forwarded copies by lege at Greensboro'. May success at- mail. tend him in his laudable efforts to rebuild up that excellent institution to its former prosperous condition and usefulness .- Ib

John Titus, aged 10 years, whose parents reside near Cairo, Ill., secidentally stepped into a crevice near his home which proved to be a den of rattlesnakes. The reptiles bit him so that he died in twenty-four hours.

A couple were married in Middletown, Consections, April 10th, and since, the husband has been put in jail on complaint of his wife of steal ing \$100 from ber.

[(Special dispatch to the Baltimore Sun.] Attorney General's Opinion on Disfranchisement-Decision Adverse to General Sheridan.

Washington, April 29. - Attorney Gen eral Stanbery has been closely engaged to day in the preparation of his opinion come." upon the disfranchisement under the reconstruction laws, and it will be completed and read at the Cabinet meeting to morrow. The opinion was called for by General Grant, who apprehended that difficulties might arise from a lack of con currence in of judgment among the commanders of the five districts and others who are to be entrusted with the conand a "colored brother" from the country, who struction of the law in its application to registration and voting at elections. The immediate suggestion of the Attorney-General's opinion was, however, Gen-

It is understood that Mr. Stanbury's tration a large number of municipal hands. officers and naturalized citizens who fail to show their certificates of naturali. If the owner he must list the

The Postmaster-General to day finally determined to take the responsibility of borers. appointing special agents to take charge of the post-offices left vacant by failure of he Senate to confirm nominations made to fill those offices. An agent was ap pointed to take charge of the offices at Newburg, New York, and Jeffersonville who has an Interest in a growing crop.

was much better to day.

A barrel of flour can be purchased in Paris, sent by rail and steamer to Liverpool and thence transported in a sailing vessel to Boston, at less expense than it can now be purchased in the struction is thought hard, but the words

There is many a man whose tongue might govern multitudes-if he could only govern his tongue.

> BROWN & CO., ARE RECEIVING THEIR

Spring and Summer

COODS, WHICH

Have just been bought, after GOODS and fallen to The Lowest Prices,

And we feel confident that we can sell

CHEAPER THAN CAN BE

LADIES AND GENTS

DRESS GOODS:

A great variety of READY MADE Clothing,

BOOTS AND SHOES.

Groceries, &c.
Our Goods will be soid exclusively for.

Cash and Barter,

and we will say that, if you give as a call, and you

eall before buying.

BROWN & CO.

Salisbury, May 1, 1887.

BROWN & CO.

Carriage and horses used by physicians, exclusively in practice are exempt.

State Revenue Matters.

LETTER FROM THE PUBLIC TREASURER. STATE OF NORTH CAROLINA,) TREASURY DEPARTMENT,

Raleigh, April 24th, 1867. To List Takers and

other Revenue Officers. Various questions as to the construction of the Revenue law have been addressed to this Department, I give below, in sub-We are pained to have to chronicle the may be of service to officers administer-

"XVI. Nothing in this order shall be

of any tax, impost, excise, or charge lev-

I will be pleased to learn the views of any one, who conceives that his business be deducted. or property is unduly raxed—will give those views careful consideration, and if, and devoted christian gentleman, deliver in my opinion, the objections are just, ed quite an interesting address at the City | will report them to the General Assembly

for their action. If in any county blanks for taking tax lists have not been received, they can be stock, &c., within the year preceding olina of the present. He spoke to a high- had on application to the Comptroller, ly intelligent audience. Mr. Mangum is whose province it is to furnish them,

> Very respectfully, KEMP P. BATTLE, Public Treasurer.

VALUATION OF REAL ESTATE.

A. dies in 1860; leaving a tract of land to B. C. and D., valued at \$1,000. B. sells his tract for mining purposes for \$3.000. How must the list taker man-

Answer-Under Sec. 28, Act for collecting Revenue, he must estimate what would have been the value of B's tract in 1860, supposing no mine had been discovered. Under Sec. 29, he will then estimate what additional value has been imparted to it by finding the mine .-The value thus ascertained is that to be

In the above case B does not list any part of this increase of value as "in-

VALUATION OF PERSONAL PROPERTY.

Personal property liable to taxation d valorem must be valued at the market Act, page 3.

POLLS-WHO ARE LABORERS ? Landowner employs hands liable to poll tax, giving as wages part of crop; e must list them.

Landowner lets his land to negroes. under contract to receive part of the meaning of the Revenue law, although fied to perceive many evidences of improvement eral Sheridan's threatened removal of crop as rent; he is not bound to list he has been decided to be a "trader" them. It would be the same if the under the bankrupt laws of England,owner furnishes team, &c., provided The General Assembly with a knowledge Weldon, N. C., in regard to that place. We have opinion will be adverse to the decision of the parts with the control of the land, of this construction has not changed the also heard (from a private source) that there is a General Sheridan, excluding from regis and cannot direct the labor of the

workmen. If the hands have control until crop time, they are tenants, not la-

The Sheriff, when the owner of the land is not bound for poll tax of the cropper, should enforce the payment of the tax by distraint of the growing crop. He has no right to return as insolvent one

If the renter of land employs laborers, Secretary Browning is recovering. He he is bound for their poll tax. A planter is not bound to list his man-

ager or overseer. Nor is a merchant bound to list his clerks. Employers must list those in their ser

vice 1st. April as day laborers. This conare too plain for doubt, and, indeed, the of manufacturing or producing, not of revenue bill as originally presented was amended in the Senate by the addition of the latter clause of the section under consideration, mainly to secure tax from this itinerant class of laborers.

HOUSEHOLD FURNITURE worth \$325. Only \$25 is to be listed Books worth \$600. Only \$100 to be listed.

COTTON AND TOBACCO, &c., on hand 1st. of April, 1867, produced in

retain family supplies for one year. EHARES OF STOCK in Railroad Companies (except Raleigh & Gaston and Wilmington & Weldon R.

R. Stocks, which are exempt, the former until dividends exceed 15 per cent. per annum, the latter absolutely,) must be listed at their market value, along the line of the roads.

NATIONAL BANKS

Should list the shares of stock, owned at the place where the bank is located, inder Sec. 11. Class I Sched. A. CLASS 2. SCHEIT: A

ness, are taxable whether used or not .want Goods, you will certainly buy, as we cannot be undersold. All we ask is "a LOOK." So give as It is different with jewelry and musical a call before buying.

Watches, Gold and Silver and plated

ware; also, pleasure carriages and har-

BALARTES.

A clerk in a store, receiving compensa tien of \$50 per month, must pay the sal-ary tax if he receives from April 1, 1866, to April 1, 1867 over \$500. The year, i.e. from April 1st/ 1866 to April sum of \$500 cannot be deducted from the

CLASS 3-SCHED. A.

Nett income under \$500 not taxable. If over \$500, that amount cannot be deducted.

The expense of keeping carriages and horses, used exclusively by physicians in their practice, can be deducted from

gross income. Also the necessary expenses of lawyers

in attending courts. Also "food," &c., bought by a farmer for his hands or stock, but if the farmer produces his substance his income from this product and his expenses in feeding it exactly ballance, and nothing is to be deducted.

If a farmer give fuel as part wages to his laborers, he may deduct the value, but on most plantations that value is trifling, as it is to the interest of the owner to bave the land cleared for cultivation. House fent given as wages, should not

money for the pupils taught by them, are not taxed as having a salary, but are taxed on their nett income, under this

Gain on purchase and re-sale of lands, 1st. April 1867, must be estimated as "income.

LIQUOR PURCHASES. If A. buys liquor in New York and

sells to B for re-sale, A is liable to the fifty years of age. ten per cent. tax, but B is not. So if A buys of the maker in this State

and sells to B for re-sale, A is liable for the five per cent. tax, and B is not. But in both cases if B claims exemption, he must prove as prescribed in 2nd clause of Sec. 3, Class 3, Schedule A., that A listed the liquors in this State.

If A has liquor consigned to him by a N. Y. House for sale on commission, one-tifth of one per cent. on his sales, under Sec. 5.

If A, in the above case, retails the lis quors, selling them to persons buying for their own use not for sale, he is liable to pay the Sheriff ten per cent. on his sales, under Sec. 22, Schedule B.

The same rules hold mutatis mutandis in the case of consignments by the ma- Office Western 2. C. B. B. Co. ker of liquors and sales by the consignee. The U. S. tax on liquors is not to be

leduc'ed from the amount of purchases. If the dealer gave \$3 per gallon for whole, \$3 per g llon.

MERCHANTS AND OTHER TRADES. I last year gave the opinion that If A. parchases raw material, bestow on it his [18:29] labor, and then sells the product of his labor, he is not a "trader" within the words of the law. Hence I give the following opinions with confidence:

1st. That a steam saw miller, is not taxed under Sec. 5, Class 3, Sched. A. on his parchases of logs, although after sawing them into lumber he sells the lumber.

2nd. A newspaper editor does not pay on his purchases of paper, &c. 3rd. A shoe manufacturer does not

pay on purchases of leather.

4th. Nor a sculptor of tomb stones on his purchases of marble.

5th. Nor a manufacturer of varus or cloth on his purchases of cotton. 6th. Nor a planter on his purchase of

guano, afterwards converted into cotton

r wheat, &c., &c. In these cases the articles sold is to tally different from the raw material bought. The business conducted is that

"trading." But if the business is to "trade"-to buy articles and re-sell them substantial ly in the same form, the person conducts ng it must pay on his purchases, although he may, as subsidiary to his main business, to some extent carry on manus facturing.

Jewellers and Druggists may be menioned as examples under this head, specially named in Sec. 5.

Merchants and other traders, who list 1865, must be listed. The owner may their purchases under Sec. 5, page 9, do not list their capital for ad valorum taxs ation under Sec. 10, p, 6, but they are bound for tax on their "nett income," if

over \$500. Bakers, Saw Millers, and other manuactorers, who do not pay on their purchases of raw material, must list their capital under Sec. 10, p. 6, and are likewise bound for the income tax, if the ett amount exceeds \$500.

Commission merchants in this State \$100 can be deducted from each on frequently buy and sell goods as other hand 1st. April. If a man has nett in merchants. In such cases they will pay come over \$500, and has the income in as in rehants under Sec. 5. Where they the shape of money on hand 1st. April, sell the goods of others as consignees it must be taxed as "money," as well as only, they must pay on their sales. If a Commission merchant buys for a regular mats Tobacco, Snuff, Perfumery, &c. merchant as agent, the regular merchant ALL of which he is determined to sell as CHEAP must pay the lax on purchase. So if a scan be done in this market.

produce broker negotiates a sale for a selves, it is a part of our business to show our therein by residents and non-residents, Commission merchant, the latter must Goods. pay the tax on the sale. But the broker is hable if he sells for the owner of the goods.

PLAYING CARDS. .

On each purchase of playing cards the

PISTOLS, dec. The tax on pistols, &c., is not affected April 15,

by the order of Gen. Sickles, prohibit ing the wearing of deadly meapons.— The tax is on the weapon, used or worn 1st. 1867. As it is indictable to fail to list after having worn the weapons, it is the duty of the grand juries to enquire into the fact of listing by examination of

against the law. If a person uses or wears about his person weapons not his own, he is nots

the returns, and to present any offender

withstanding liable to the tax. Employers are not bound to list the pistole, &., of their employees, unless such employees are their minor children or wards.

A house and lot, leased by the owner, as an investment, to be used for a board ng school, is not exempt from taxation. Pianos exclusively used for instruc-

tion in a school are exempt.

The income of a school teacher, if exceeding \$590, is not exempt. Stephen Smith, a lumber merchant, is the

riches; negra in Philadelphia. He owns seventy five touses, and is worth \$300,000. Mr. Hadges, of Girard, 1th, was robbed on th

railroad cars theother day of over \$15,000. He

was made unconscious by the application of abloroform. The freedmen of Helena, Ark., are dying rapidly of an epidemic which, from the accounts of

it, looks like the Asiatic cholera.

At his residence, in this countr, on the 30th April, Mr. Win, Brown, the deceased was about

WHOLESALE BOOKS AND STATIONERY.

HAVE REMOVED TO No. 16 Murray Street, A few doors from Broadway,

HERE they are prepared to supply and he sells to B for re-sale, by the ex-pre-s language of Sec. 2, B is liable for and others—with all articles in their line, at the most reasonable cash prices. Address, E. J. HALE & SON.



Statesville, N. C., April 27th, 1867. CALL MEETING of the Stockholders of the Western North Carolina Railroad Company will be held in Morganton, on Wednesday, the price at the time of listing, at the place whiskey he must list \$3: if he gave \$1, 20th of May, to necept or reject an important a-where the property is located. See Rev. and also paid the \$2 tax, he must list the mendment to the Charter, passed by the last Leg-

Stockholders and their families will pass free. By order of the Directors, R. F. SIMOTON, Secretary and Treasurer

J. A. BRADSHAW.

IS SELLING HIS

GOODS

AS CHEAP AS THE

Consisting in part of the following Articles:

Hats, Caps, Boots, Shoes, Ready-made Clothing, Ladies Dress Goods, Summer Shawls, Mantles, Lace points, Bleached and unbleached Domestics, Flannels, Casimeres, Casin'ts, Hoserv, hankerchiefs, suspenders, shirts, Cravats, Paper collars, Calicoes Hoopskirts, Balmorals, Brooms,

Crockery, Earthenware, Cutlery, Woodenware, Whips, Rope, Flour, Corn, Tar, Potatoes, Candles, Sugar, Coffee, Salt, Tallow, Rub-

ber suits, Brushes, Soap, Wall paper, School Books, Oil Cloths, Patent Leather, Buggy bolts, Woodscrews, Padlocks, Steel traps, Files, Weeding Hoes, Chopping Axes, Plowchains, Long handled Shovels, and Forks, Well wheels, Homemande Checks and Striped Cottons Factory

Jeans, Yarns, Madder, Copperase Ext, Logwood, Indigo, Caliskins, Shoethread, Pegs, Sewing Awls, Carpeti'g, Rugs, Foot-

Cloth,

Country

Salisbury, May 1, 1867.

FOR SALE.

A T No. 499, Rroadway, N. Y., a splendid Piano Forte, cost \$350 may be bad for \$275 in curtax accrues, no matter how often the rent funds. The Piano is of splendid Rosewood, same may be sold.

Seven Octaves, extra mouldings, serpentine base, fret lyre harp pedal, and Louis XIV style. Apply at the Watchman office. nol5 if

HOWERTON'S COLUMN.



A New Era in MERCHANDIZI

The whole System of trade Reconstructed.

THE SUBSCRIBER has the honor to inform his customers and the public generally that he now daily receiving a complete and carefully se-

Having purchased his Goods at very low figures by knowing when and where to buy, he is prepar-ed to offer them at prices eminently a lapted to the

liere is a list of leading articles with current

encicons.

from 121 to 25 cts. per yd.

Bleached Domestic, from 15 to 28 ets. per yard. Unbleached do. " 15 to 25 " " \$1.00 to \$3.50 Men's Shoes, 1.00 to 4.00 30 ets. per lb.

15 to 18 "

Ladies' do.

Men's Hats,

Coffee,

Ginghams, Apron Checks, Linen, Bandkerchiefs DeLain, Linen Dritt, Ladies' Hoes, Bleached Dor hed Domestic Cambric, Bed Ticking, Men's Shirts, Shawls,

Hoop Skirts, and Tilters,

Ladies' Caps, Boys' Hats,

Men's

SHOES For Ladies, all kinds; Children, all kinds; Men,

ALL KINDS! Morroms

Combs and Brushes, Pins, Buttons, Thread, Needles, Thimbles, Snuff, Boxes, Pocket-Books, Pencils, Tape, Pipes, Cologne, Fans, Hair Oil, Suspenders, Tooth Brushes, Fish Hooks,

Hooks and Eyes, Ladies' Netts, Neck Ties. Playing Cards, (union,) Ladies' Elastics. Envelopes, Carpet Bags, Perfumery, Foolscap and Letter Paper, All kinds Perfumery.

CROCKERY:

Cups and Saucers, Plates, Dishes, Wash Bowls and Pitchers, Steak Dishes, Cream Pitchers, Chambers, Soap Stands, Sugar Dishes, Molasses Cans, Bowle, Salt Stands, Pickle Dishes, Goblets, Tumblers, Jugs, Jars and Milk Crocks. WOODEN WARE:

Painted Water Buckets, Cedar Water Buckets,

bries hoops.) Wash Tubs, Trays, Brooms, Keelers, Brushes half-bushel and peck Measures, Matches Cloth Pins, Brushes, all kinds; and Wash-boards.

HARDWARE: Nails, axes, long-handled shovels, spades, hay forks, German scythe blades, trace chains, hoes, locks of all kinds, knives and forks, scissors, horse brushes, shoe brushes, butts, hinges, (all sumbers,) screws, (all sizes,) coffee pots of all kinds, TIN WARE, blacking, bed cords, plew lines, wire dish covers, coffee mills, rat traps, files of all kinds, a'l kinds of shoe tools, wash basins, cotton cards, curry combs and tobacco cutters/

SUGAR, COFFEE, MOLASSES, SYRUP. best sugar house; tea, spices, soda, pepper, candles, (monld,) candles (adamantine) soap, segars, tobsoco. G D caps, snuff, mackeral, bacon, flour, starch, indigo, apple vinegar, lard, concentrated lye, rice, cheese, WINES, all kinds, WHISKY, BRANDIES.

CONFECTIONERIES:

Raisins, sardines, caudies, (assorted) oranges, lemons, figs, citron, preserved ginger, peaches and pine apples, oysters, pickles, lemon syrup, jelly (assorted) sauces of all kinds, catsup of all kinds, and HUNDREDS OF OTHER THINGS too tedious to mention.

COME and examine my Stock of GOODS

It will cost you nothing. Country Produce

taken in exchange for Goods. Highest market price allowed for Specie and Bank Notes. Try me before purchasing elsewhere, as I feel confident of my ability to please in Goods and

Frankford's Old Stand, Main Street, oppo-

W. H. HOWERTON.

NOTICE.

The undersigned having lost certificate No. 61, for two shares stock in "Skinbery Gas hight Company" in his favor, will apply to the President and Directors of the Company for a new certificate at the expiration of 30 days.

ROBT. H. SMITH. April 15, 1867. nol5 4w

A pneumatic express company with a capital of half a million dollars is about to be chartered by the Massachusetts Legislature. Ex Governor Andrew, Collector Russell, and other promisent men, are the incorporators.