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BY GEORGE HOWARD,

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POLITICAL.



General Assembly.

REVENUE BILL.

An act to provide for the increase of the Public Revenue, and for other purposes.

1 *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That hereafter there shall be levied annually the sum of three cents upon every dollar of interest actually owing from or by any solvent debtors or debtors, whether from individuals, companies, corporations, or any other way; upon all sums of money at interest, whether in this State or out of it at any time during the year next preceding the time when the owner or owners thereof shall give in his, her, or their tax list: *Provided,* that guardians shall give in the money of each of their wards as a distinct and separate fund, and not as a fund held in common.

2 *Be it further enacted,* That hereafter there shall be annually levied the sum of twenty cents upon every hundred dollars employed in buying and selling slaves, and that there shall be levied annually the sum of ten cents upon every hundred dollars vested in every other species of trade; and the sum of three cents upon every dollar of dividend or profit actually due or received upon sums of money vested in steam vessels, except the profits of such vessels as are under the burden of twenty tons, or vested in stocks of any kind, or in shares of any incorporated or trading company, whether in this State or out of it, at any time during the year immediately preceding the time when the owner or owners thereof shall give in his, her, or their tax list: *Provided,* That this act shall only authorize the taxing of such profits as the Banks of the State shall make from trading in stocks and bonds as distinguished from "bills receivable," and *provided further,* that every person shall have thirty dollars of interest, dividend or profit, and an amount equal to the sum of interest, which he, she, or they owe or pay or secured to be paid on his, her or their own debt or debts, which shall not be subject to the tax imposed by this act; and *provided further,* that this act shall not extend to the interest or dividends accruing to any literary institution, or to funds appropriated for public or private charities, devoted to the purposes of education, or to the maintenance of the poor or afflicted.

3 *Be it further enacted,* That so much of the capital stock in trade of any merchant or jeweler, wholesale or commission merchant, as is now taxed by the 11th section of the 102 chapter of the Revised Statutes, shall be exempt from the provisions of this act; *Provided,* That the interest on all bonds or notes which any such merchant, jeweler, wholesale or commission merchant may own over and above the amount of the interest upon his own indebtedness and thirty dollars, shall not be considered as a part of his capital stock in trade, but shall be subject to the tax imposed by the first section of this act.

4 *Be it further enacted,* That hereafter, there shall be imposed and levied annually the following taxes, to wit:—On all Surgeon Dentists, all practising Physicians, all practising Lawyers, and on all

other persons, (except Ministers of the Gospel of every denomination, Governor of the State and Judges of the Supreme and Superior Courts) whose practice, salaries or fees, or all together, shall yield an annual income of five hundred dollars, the sum of three dollars for the first five hundred, and two dollars for every additional five hundred dollars.

5 *Be it further enacted,* That there shall be imposed and levied annually an *ad valorem* tax of one per cent. on all gold and silver plate, and ornamental jewelry, in use by the owner or owners thereof, of the value of fifty dollars or upwards; on all sulkies, gigs, buggies, barouches, carriages, and all other pleasure vehicles whatsoever, in use by the owner or owners thereof, of the value of seventy-five dollars and under one hundred dollars, fifty cents; on all the value of one hundred dollars and under two hundred dollars, one dollar; on all of the value of two hundred dollars and under three hundred dollars, two dollars; on all of the value of three hundred dollars and under four hundred dollars, three dollars; and on all of the value of four hundred dollars and upwards, four dollars; on all gold watches, one dollar, and on all silver watches twenty-five cents, in use, (except such of each as are kept in shops and stores for sale;) on all harps in use by the owner or owners thereof, two dollars; on all piano fortes in use by the owner or owners thereof, one dollar; on all pistols (except such as shall be used exclusively for mustering, and also those kept in shops and stores for sale,) one dollar each; on all bowie knives, one dollar each; and dirks and sword-canes, fifty cents each; (except such as shall be kept in shops and stores for sale;) *Provided however,* that only such pistols, bowie knives, dirks, and sword-canes as are used, worn or carried about the person of the owner shall be subject to the above named taxes; on all retailers of wines, cordials, or spirituous liquors, *ten dollars;* on all Billiard Tables, *one hundred dollars;* on all Bowling Allies, whether called "Nine Pin" or "Ten Pin" Allies or by any other name, *twenty-five dollars;* on every pack of playing cards, *twenty-five cents;* and every merchant, shop keeper and public dealer, in goods, wares, merchandise, or other things, shall be liable for the same, and shall state on oath, how many packs he or she has sold within the year preceding the time he or she shall give in his or her tax list; on all mortgages and deeds of trust, which shall be registered, the sum of one dollar; and the Register in each and every county shall be liable for the same, and he is hereby required to give in to the justice taking the list of taxable property, the number of mortgages and deeds of trust by him registered in the preceding year, under a penalty of one hundred dollars, to be collected by the Sheriff, and to pay the amount of taxes thereon, after deducting six per centum for his commissions; and the said Register shall not be required to register any mortgage or deed of trust, until the person or persons presenting the same, shall have paid the tax hereby imposed, in addition to the fees now by law established.

6 *Be it further enacted,* That the owner or owners of every toll-bridge or ferry in this State, shall hereafter annually pay a tax equal to five times the sum of the largest toll by him or them demanded and received.

7 *Be it further enacted,* That the agent or agents of all insurance companies, not incorporated in this State, shall hereafter pay an annual tax of fifty dollars in every county where an agency shall be established, to be collected and accounted for by the Sheriffs of the several counties as other taxes; and in case the agent or agents shall fail to pay the tax hereby imposed, he or they shall be individually liable to pay a tax of one hundred dollars, to be collected by the Sheriff of the county where such failure takes place, by distress and sale of the property of the said agent or agents, to be applied three-fourths to the use of the State, and one-fourth to the use of the Sheriff collecting the same.

8 Each and every company of circus riders of equestrian performers, and each and every person or company who shall exhibit any collection of animals commonly known as a menagerie, for reward shall, previously to exhibiting or performing in

any county in this State, pay to the Sheriff thereof fifty dollars; and all Ethiopian serenaders, comic singers, and performers on musical instruments, who exhibit or perform for reward, five dollars, as a tax to the State, to be accounted for by the Sheriff as other taxes; and on paying such tax, the Sheriff who receives the same shall give a license to exhibit or perform in his county, which license shall contain a list of such animals, or personal performances, or other articles to be exhibited, and in that case, such company or person shall be authorized and permitted to perform and exhibit, as aforesaid, in such county, and no other, for the space of one year thereafter, and each and every company of circus riders or equestrian performers, or Ethiopian serenaders, comic singers and performers on musical instruments, or exhibitor of any collection of animals, commonly known as menagerie, who shall perform or exhibit in any county in this State, without previously having paid the tax herein directed, shall be liable to a forfeiture of one hundred dollars, to be collected by the Sheriff, by distress and sale of the property of such delinquent, and to be applied one half to the use of the Sheriff and the other half to the use of the State.

9 *Be it further enacted,* That the taxes, by this act imposed, shall be returned on oath to the Justices of the several counties in this State, appointed to take the list of the taxables and taxable property; and shall be collected by the Sheriffs of the several counties at the same time, and in the same manner in which they now collect other State taxes, and shall by them be paid into the Treasury of the State, at the same time and under the same penalties which are now prescribed by law, for the collection and payment of other State taxes.

10 Each and every person shall annually render to the Justice of the Peace appointed to take the list of taxables and taxable property, the amount of tax which he, either in his own right, or in the right of any other person whomsoever, either as guardian, attorney, agent or trustee, or in other manner whatsoever is liable for under the Revenue laws of this State, and it shall be the duty of the said Justice to administer the following oath to each and every person giving a list of taxables and taxable property: You, A. B., do solemnly swear, (or affirm, as the case may be,) that you, either in your own right or the right of any other person whomsoever, either as guardian, attorney, or trustee, or in any other manner whatsoever, are not liable for more taxes under the laws of this State, than the amount which you have now listed, and that in all other respects, the list by you now delivered, contains a just and true account of all the property which by law you are bound to for taxation, to the best of your knowledge and belief: so help you God.

11 It shall be the duty of every Justice of the Peace who shall take a list of taxable property, before administering the oath aforesaid, to call over to each person giving in his taxables, all the articles and subjects of taxation which he may be bound to list.

12 Each and every person liable to pay taxes by and under the provisions of this act, who shall fail to list their taxable property, or any part thereof or refuse to take the oath herein prescribed, shall, in addition to the payment of a double tax forfeit and pay into the Public Treasury the sum of one hundred dollars for each year's failure or refusal; and it shall be the duty of the several Sheriffs aforesaid, to levy, collect and account for the same, as in case of double tax, unless the County Court shall, within nine months thereafter on satisfactory cause shown by such delinquent, order said forfeiture to be released and remitted.

13 It shall be the duty of the several Sheriffs to furnish the Attorney General and the Solicitors on their respective circuits at the first Superior Court which shall happen after the tax lists are placed in their hands for collection, with a list of all the persons liable for taxes under this act, and who have failed to give in their taxable property or any part thereof; and upon such information, or upon good reason to believe that any person has failed to list his taxable property, the Attorney General and Solicitors of the several cir-

cuits shall have power and authority to file bills in the several Courts of Equity in this State, against each and every person failing to render a list of taxables and taxable property as by this act required and compel a discovery upon oath, which discovery shall not be held and deemed evidence to convict such person for any penalty by this act annexed to such failure.

14 It shall be the duty of the Public Treasurer to have prepared and printed, on suitable paper, forms of tax lists, with all the articles subject to taxation and to be listed under this act, and all other laws now in force, mentioned *seriatim* over the heads of parallel columns, in which the amount or quantity of each article to be listed is to be set down; and shall furnish to each County Court Clerk in this State two copies of the same for each tax collection district in said county; and the cost of preparing and printing the same, shall be paid out of the Public Treasury.

15 It shall be the duty of the Justice appointed to take the list of taxable property, to list the articles herein required to be listed, in separate columns. And the Clerks of the several County Courts shall record, advertise and return the same to the Comptroller's Office, in the same manner, and in case of failure, under the same penalties, forfeitures and liabilities as are now prescribed by law in relation to other taxes.

16 It shall be the duty of the Register in each and every county, on or before the first day of September, in each and every year, to furnish the Comptroller with a certificate of the name of the clerk of the County Court, and the sureties to his bond for the faithful discharge of his duties in office; which certificate, when certified by the Comptroller, shall, on motion of the Treasurer for judgment against any such Clerk, and his sureties, be deemed equally valid in law, with the bond of such Clerk, and the Court shall give judgment and award execution thereon accordingly.

17 If any Register shall fail to furnish the Comptroller with such certificates, as directed in the last section, he shall forfeit and pay the sum of one thousand dollars, in each case, to be recovered by the Treasurer for the use of the State.

18 *Be it further enacted,* That all the persons and property, herein taxed, shall not be liable to be taxed by the several County Courts.

19 *And be it further enacted,* That an act, entitled "An Act to increase the Revenue of the State" and ratified on the 29th of January, 1849, and all other laws, coming within the meaning and purview of this act be, and the same is hereby repealed, *provided,* that this repealing clause shall not affect the collection of any taxes now due under the revenue laws of this State.

To Printers.

PRINTERS and Publishers of Newspapers are informed that the subscribers are extensively engaged in the manufacture of Printing Ink of every color and quality, which they know to be equal, to any manufactured, and which they will sell at the lowest prices for cash; as they are determined that their Ink shall recommend itself, they only solicit one trial of it, relying upon its merits for future patronage. Their Colored Inks are warranted superior to any manufactured.—Circulars containing prices will be sent to those who desire it. Orders for cash or city agents accepted.

Publishers of newspapers inserting this advertisement to the amount of \$2, and sending us one paper at any time containing it, by remitting \$5, will receive a 30 lb. keg of extra News Ink.

T. F. ADAMS & Co.,
Steam Printing Ink Works, Philadelphia.
Agents for the sale of new and second hand Printing materials.

Whiskey.

200 Bbls. Rectified Whiskey
25 " Gin,
20 " Rum,

In store for sale by
W. H. WILLARD.
Washington, Dec. 7th, 1850.

Constables' Blanks for sale,
AT THIS OFFICE.

Dudley's Anti-rheumatic Oil.

A certain and speedy Cure for Chronic Rheumatism, Spasms of the Muscles, Ligaments and Back, and for Sprains, Bruises, and Contusions.

THE history of this invaluable medicine is remarkable. It has risen into notice, and established a high and just reputation in the region of country where it has been tried, alone from the surprising and numerous cures it has effected. The Proprietor, Dr. Samuel Dudley, Hospital Surgeon, on the Island of Portsmouth, North Carolina, has used it with unfailing success, both in the hospital, and in his private practice about twenty years. During that period it has been attracting public attention, and gradually rising into general and high reputation in all that region of country, solely, by the surprising certainty of the cures it has uniformly effected. Until very recently, it has never been advertised, nor have any pains been taken to extend its celebrity. Its high reputation therefore is permanent, because it is based upon surprising and *unfailing* experiments alone. The Proprietor encouraged by its eminent success in cases of Chronic Rheumatism, and by the advice of his friends, and he will add, actuated by a desire to extend as far as possible the benefits of its healing properties, now taking measures to make its wonderful properties generally known. All he asks is a fair trial. It is now offered to the public in the Eastern portion of North Carolina. The proprietor is perfectly willing to put the result of its success or failure upon its success or failure, in curing or failure to cure any case of Chronic Rheumatism, or other affection for which it is recommended.

Certificates from highly respectable sources like the following, can be multiplied to almost any extent. A few are appended.

The following has been politely furnished by that highly esteemed citizen, Col. Joshua Tayloe, of Beauf county, N. C., well known as a valuable member of our State Senate, and present Collector of the Port of Ocracoke, North Carolina:

"At the request of Dr. Samuel Dudley of Portsmouth North Carolina, I state that some years ago one of my sons had a severe and protracted attack of Rheumatism, and by using his "Anti-Rheumatic Oil" he was relieved.

It gives me great pleasure also to say that he sides this case. I have heard of others which convince me that this oil is very valuable in cases of Rheumatism."

JOSHUA TAYLOE.

Washington, N. C. June 28, 1848.

For sale by Geo. Howard, Tarboro.

The Human Hair

Is admitted by civilized as well as barbarous nations to be when full, flowing and perfect, the greatest ornament, and when imperfect or wanting the greatest disadvantage to the personal appearance of male or female. That it is a duty to preserve and beautify it, all will admit. This article has been for more than 20 years used extensively. It has the testimony of many of the most respectable citizens in this country, who certify to the fact, that the

BALM OF COLUMBIA

First, in all cases stops the hair falling out or restores it in most if fallen, and in all cases if lost by sickness; and keeps off dandruff and scurf on infants and adults. Second, perfumes the hair and preserves it to old age from turning gray. Should always be used at toilette. Third, gives great vigor and rapid growth to the hair, and causes it to curl beautifully. Lastly, prevents all filth or its consequence on children's heads, and exceeds all other articles for the hair in quality, quantity and cheapness. Many articles have been started on the reputation of this, and are without merit though they have been and are sold at double the prices of this balm.

For sale by Geo. Howard, Tarboro.

Graefenberg Medicines.

JUST RECEIVED, the Graefenberg Sarsaparilla Compound—the celebrated Children's Panacea—the Eye Lotion—the health Bitters—the Fever and Ague Pills—the Vegetable Pills, and the Green Mountain Vegetable Ointment.

For sale by Geo. Howard.

Pepsin.

The true digestive fluid, or Gastric Juice,

FOR the cure of indigestion, dyspepsia, jaundice, liver complaint, constipation and nervous decline—prepared from rennet, or the fourth stomach of the ox, after directions of Baron Leibig, the great philosophical chemist, by J. S. Houghton, M. D. Philadelphia, Pa.

Infallible Yeast Powder,
Genuine Thomsonian Medicines.

Jayne's Pills, &c.
For sale by Geo. Howard.