



LEWIS HANES Editor & Proprietor.

"The Old North State Forever." - Motto

Single Copies Five Cents

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SALISBURY, N. C., TUESDAY, MAY 7, 1867.

WHOLE NO. 204

THE
**Old North State
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Marriage Guide.—YOUNG'S GREAT

PHYSIOLOGICAL WORK, or Every one his own Doctor.—Being a Private Instructor for Married Persons or those about to Marry, both Male and Female, in everything concerning the physiology and relations of our Sexual System, and the Production or Prevention of Offspring, including all the new discoveries ever before given in the English language, by W. YOUNG, M. D. This is really a valuable and interesting work. It is written in plain language for the general reader, and is illustrated with upwards of one hundred engravings. All young married people, or those contemplating marriage, and having the least impediment to married life, should read this book. It discloses secrets that every one should be acquainted with. Still it is a book that must be locked up, and not lie about the house. It will be sent to any one on the receipt of Fifty Cents. Address Dr. Wm. Young, No. 416 Spruce St., above Fourth, Philadelphia. June 16, '66 64w&wly.

Reparator Capilli.

Throw away your false frizzes, your switches, your wigs—restorative of comfort and not worth a fig;—come aged, come youthful, come ugly and fair;—and rejoice in your own luxuriant hair.

Reparator Capilli.

For restoring hair upon bald heads (from whatever cause it may have fallen out) and forcing a growth of hair upon the face, it has no equal. It will force the beard to grow upon the smoothest face in from five to eight weeks, or hair upon bald heads in from two to three months. A few ignorant practitioners have asserted that there is nothing that will force or hasten the growth of the hair or beard. Their assertions are false, as thousands of living witnesses (from their own experience) can bear witness. But many will say, how are we to distinguish the genuine from the spurious? It certainly is difficult, as nine-tenths of the different Preparations advertised for the hair and beard are entirely worthless, and you may have already thrown such as would say, try the reparator;—it will cost you nothing unless it fully answers up to our representations. If your druggist does not keep it, send us one dollar and we will forward it post paid, together with a receipt for the money, which will be returned you on application, providing entire satisfaction is not given. Address: W. L. CLARK & CO., Chemists, No. 3 West Fayette Street, Syracuse, N. Y. March 28, 1867. tw-ly

APPLICATED!

Suffer no More!

When by the use of DR. JOINVILLE'S ELIXIR you can be cured permanently, and at a trifling cost. The astonishing success, which has attended this valuable medicine for Physical and Nervous Weakness, General Debility and Prostration, Loss of Muscular Energy, Indigestion, or any of the consequences of mental Indigestion, renders it the most valuable preparation ever discovered. It will remove all nervous affections, depression, excitement, incapacity to study or business, loss of memory, confusion, thoughts of self-destruction, fears of insanity, &c. It will restore the appetite, renew the health of those who have been destroyed by sensual excess or evil practices. Young Men, be humbugged no more by "Quack Doctors" and ignorant practitioners, but send without delay for the Elixir, and be at once restored to health and happiness. A Party Cure is Guaranteed in every instance. Price, \$1, or four bottles to one address, \$3. One bottle is sufficient to effect a cure in all ordinary cases. Also, DR. JOINVILLE'S SPECIFIC PILLS, for the speedy and permanent cure of Gonorrhoea, Gleet, Urinary Discharges, Gravel, Stricture, and all affections of the Kidneys and Bladder, and all affections of the Urinary system. They are prepared from vegetable extracts that are harmless to the system, and never nauseate the stomach or impregnate the breath. No change of diet is necessary while using them, nor does their action in any manner interfere with business pursuits. Price, \$1 per box. Either of the above mentioned articles will be sent to any address, by mail, and post-paid, by mail or express, on receipt of price. Address: BERGER, SHUTTS & CO., Chemists, No. 25 River Street, Troy, N. Y. April 4, '67.

Free to Everybody.

A Large 6 pp. Circular, giving information of the greatest importance to the young of both sexes. It teaches the homely may become beautiful, the despised respected, and the forsaken loved. No young lady or gentleman should fail to send their Address, and receive a copy post-paid, by return mail. Address P. O. Drawer, 21. Troy, N. Y. April 4, '67. tw-ly

A Card to Invalids.

A clergyman, while residing in South America as a missionary, discovered a safe and simple remedy for the cure of Nervous Weakness, Early Decay, Diseases of the Urinary and Seminal Organs, and the whole train of disorders brought on by excessive sexual habits. Great numbers have benefited and regained health by this noble remedy. Prompted by a desire to benefit the afflicted and unfortunate, I will send the receipt for preparing and using this medicine, in a sealed envelope, to any one who needs it. FREE OF CHARGE. JOSEPH T. ISMAN, Station D, Bible House, New York City. Jan. 15, 1866. —tw-ly

THE OLD NORTH STATE. [TRI-WEEKLY.]

RATES OF SUBSCRIPTION.—TERMS—CASH IN ADVANCE.

Tri Weekly.	One Year	\$5.00
	Six Months	3.00
	One Month	75 cts.

[WEEKLY]

Weekly paper.	One Year	\$ 3.00
	Six months	1.75
	Ten copies One Year	25.00
	Twenty copies One Year	40.00

A cross on the paper indicates the expiration of the subscription.

The type in which the "OLD NORTH STATE" is printed is entirely new. No pains will be spared to make it a agreeable visitor to every family. In order to do this we have engaged the services of able and accomplished literary contributors.

ADVERTISING RATES.

TRANSIENT RATES

For all periods less than one month

One Square.	First insertion	\$1.00
	Each subsequent insertion	50
Contract rates for periods of one to four months.		
1 square.	1 mo.	\$5.00
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	3 mo.	12.00
	4 mo.	15.00
2 squares.	1 mo.	10.00
	2 mo.	18.00
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3 squares.	1 mo.	15.00
	2 mo.	27.00
	3 mo.	39.00
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	2 mo.	45.00
	3 mo.	65.00
	4 mo.	85.00

Special contracts will be made with those who desire to advertise for a longer term than four months. Court Notices and advertisements will be charged at the usual rates.

Ten lines of solid minion type, or about one inch lengthwise of the column, constitute a square.

Special Notices, in leaded minion, will be contracted for at the office, at not less than double the rate of ordinary advertisements.

Inserted as reading matter, with approval of the editors, fifty cents per line.

Advertisements inserted irregularly, or at intervals, 25 per cent. additional.

The rates above printed are for standing advertisements.

One or two squares, changeable at discretion, 10 per cent. additional.

More than two squares, changeable at discretion, per square of ten lines, for every change, twenty-five cents.

Five squares estimated as a quarter column, and ten squares as a half column. Bills for advertising sent by mail.

The New Territory.

The New Haven Courier says that Capt. Wm. W. Clark, of New Haven, an old successful, and intelligent whaler, who has spent years on the coast of Russian America, declares that the country is worth ten times what we paid for it. Its fisheries are apparently inexhaustible; its harbors frequent and safe; its climate comparatively mild, and its lands rich in valuable ores.

The Head of a Dead Man Tries to Speak.

A poor fellow was gillotined here a few days after our arrival. According to custom, his head and body were given to the surgeons for the "advancement of science." An experiment was tried with the head with a very interesting result. They injected into its arteries fresh arterial blood taken from a dog, and shortly afterwards the head gave unmistakable signs of life. The color returned to the cheeks and lips, the eyes opened brightly and gazed upon those around, the lips moved as if attempting to speak, and the entire face bore the semblance to active life. So soon as the operation ceased to inject the life blood of the dog the appearance of death rapidly succeeded. It was earnestly held by the eminent surgical gentlemen in attendance, that during the operation, the brain was in full and natural action, and that tips tried to utter the last thought which found a resting place in the mind of the condemned.—Paris Correspondence of the Petersburg Gazette.

State Revenue Matters.—Letter from the Public Treasurer.

STATE OF NORTH CAROLINA. TREASURY DEPARTMENT. Raleigh, April 24th, 1867.

To List Taxpayers and other Revenue Officers.

Various questions as to the construction of the Revenue law have been addressed to this Department. I give below, in substance, my answers, in the hope that they may be of service to officers administering the law.

The following extract from a late order of Maj. Gen. Sickles, will show that the collection of the State taxes must be made, notwithstanding the recent Act of Congress placing the State under military rule:

"XVI. Nothing in this order shall be construed to restrain or prevent the collection of any tax, impost, excise, or charge levied by authority of the United States or of the Provisional Governments of North and South Carolina; but no imprisonment for overdue taxes shall be allowed."

I will be pleased to learn the views of any one, who conceives that his business or property is unduly taxed—will give

Views careful consideration, and if, in any opinion, the objections are just, will report them to the General Assembly for their action.

If in any county blanks for taking tax have been received, they can be had on application to the Comptroller, whose province it is to furnish them, and who long since forwarded copies by mail. 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 assess?

Answer.—Under Sec. 28, Act for collecting Revenue, he must estimate what would have been the value of B's tract in 1860, and assess no more than that value.

Personal property liable to taxation at the time of listing, at the place where the property is located. See Revenue Act, page 3.

Who are Laborers?

Landowner employs hands liable to poll tax, giving as wages part of crop; he must list them.

Landowner lets his land to negro, under contract to receive part of the crop as rent; he is not bound to list them. It would be the same if the owner furnished team, &c., provided he parts with the control of the land, and cannot direct the labor of the hands.

The question is, who has control of the land? If the owner he must list the workmen. If not, when the order is issued, he is not bound to pay the tax by the distraint of the growing crop. He has no right to return as insolvent one who has an interest in a growing crop.

If the renter of land employs laborers, he is bound for their poll tax.

A planter is not bound to list his manager or overseer. Nor is a merchant bound to list his clerks.

Employers must list those in their service 1st. April as day laborers. This construction is thought hard, but the words are too plain for doubt, and, indeed, the 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 1865, must be listed. The owner may retain family supplies for one year.

Shares of Stock

in Railroad Companies (except Raleigh & Gaston and Wilmington & Weldon R. R. Stocks, which are excepted, 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.

Money.

\$100 can be deducted from cash on hand 1st April. If a man has net income over \$500, and has the income in the shape of money on hand 1st April, it must be taxed as "money," as well as "income."

National Banks

should list the shares of stock owned therein by residents and non-residents, at the place where the Bank is located, under Sec. 11, Class 1, Sched. A.

Class 2, Sched. A.

Watches, Gold and Silver and plated ware; also, pleasure carriages and harness, are taxable whether used or not. It is different with jewelry and musical instruments.

Salaries.

A clerk in a store, receiving compensation of \$50 per month, must pay the salary tax if he receives from April 1, 1866, to April 1, 1867 over \$500. The sum of \$500 cannot be deducted from the total.

Class 3—Schedule A.

Net 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 husband's stock, but if the farmer produces his subsistence, his income from this product and his expenses in feeding it, county balance, and nothing is to be deducted.

If a farmer give fuel as part wages to his laborers, he may deduct the value, but cannot deduct the value of the fuel, as it is in the hands of the owner to have the land cleared for cultivation. House rent given to negro, should not be deducted.

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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.

On each purchase of playing cards the tax accrues, no matter how often the same may be sold.

Also "food," &c., bought by a farmer for his husband's stock, but if the farmer produces his subsistence, his income from this product and his expenses in feeding it, county balance, and nothing is to be deducted.

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