

THE STATE TAX
ONE OF THE TAX LAWS OF THE U. S.

Acknowledgement of deeds, Exempt

Affidavit,

(in suit or legal proceedings), Exempt

Agreement or Appraisement, for each sheet or piece of paper, on which the name is written, 5cts

Assignment or Transfers, of mortgage lease or policy of insurance, the same duty as on the original instrument of patent right, 5cts

Bills, Checks, Drafts or Orders, &c., at sight, or on demand, 2cts

Bills of Exchange; Inland drafts or order, payable otherwise than at sight, or on demand, and any proforma note whatever, payable on demand or at a time designated, except bank notes issued for circulation, and checks made and intended to be, and which shall be, forthwith presented for payment] for a sum not exceeding \$100, 5cts

For every additional \$100 or fractional part thereof, 5cts

Bills of Lading vessels for the ports of the United States or British North America, Exempt

Cu receipt of goods on any foreign port, 10cts

Deed of Sale of any vessel, or part thereof, when the consideration does not exceed \$500, 50cts

Exceeding \$500 and not exceeding \$1,000, \$1.00

Exceeding one thousand dollars for each five hundred dollars fractional part thereof, 50cts

Of personal property, other than ship or vessel Bond personal, for payment of money [see mortgage], Official, \$1.00

For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable therout is one thousand dollars or less, 50cts

Where the money recoverable exceeds one thousand dollars for every additional one thousand dollars, or fractional part thereof, 50cts

Bonds, county, city and town bonds railroads and other corporation bonds and script, are subject to stamp duty. [See mortgage]—

Of any description, other than such as are required in legal proceedings, and such as are not otherwise charged in this schedule, 25cts

Certificates of deposit in bank, sum not exceeding one hundred dollars, 2cts

Of deposit in bank, sum not exceeding one hundred dollars, 5cts

Of stock in an incorporated company General, 25cts

Of a qualification of a Justice of the Peace, Commissioner, of deeds or Notary public, 5cts

Of search of records, 5cts

That certain papers are on file, 5cts

That certain papers cannot be found, 5cts

Of redemption of land sold for taxes, 5cts

Of birth, marriage and death, 5cts

Of qualifications of school teachers, 5cts

Of profits of an incorporated company, for a sum not less than ten dollars and not exceeding fifty dollars, 10cts

Exceeding fifty dollars and not exceeding one thousand dollars, 25cts

Exceeding one thousand dollars, for every additional one thousand, or fractional part thereof, 25cts

Of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, 25cts

Certified Transcript of judgments, satisfaction of judgments and of all papers recorded or on file, cts

[N. B. As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will receive a stamp duty of

one cent.

Chech Draft or Order for the payment of any sum of money exceeding \$10, drawn upon any person or other than a bank, banker or trust company, at sight or on demand, 2cts

Contract [See Agreement Brokers, Conveyance deed, instrument of writing, whereby lands, tenements, or other realty sold shall be conveyed, the actual value which does not exceed \$500, 50cts

Exceeding \$500, and not exceeding \$1,000, \$1.00

For every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, 50cts

Entry of any goods, wares or merchandise at any custom house, not exceeding one hundred dollars in value, 25cts

Exceeding one hundred dollars and not exceeding five hundred dollars in value, 50cts

Exceeding five hundred dollars in value, \$1.00

For the withdrawal of any goods or merchandise from bonded ware house, 50cts

Gauger's return if for quantity not exceeding five hundred lbs. gross, 10cts

Exceeding 500 gallons, 25cts

Power of Attorney to sell or transfer stock, or collect dividends thereon To vote at an election if an incorporated company, 10cts

To receive or collect rents, 25cts

To sell, or convey, or rent, or lease real estate, 81.00

For any other purpose, 50cts

Probate will or letters of administration, where the value of both real and personal estate does not exceed \$2,000, 50cts

For every additional \$2,000 or fractional part thereof, in excess of \$2,000, 50cts

Bonds of executor, administrators, guardians and trustees, are each subjected to a stamp duty of \$1.00

Prote note, check or draft 25cts

Promissory Note, over date of Exchange, inland drafts, &c., subject to same duty as an original note.

Receipt for the payment of any sum of money, or debt due, exceeding twenty dollars, or for the delivery of any property, 2cts

Trust Deed made to secure a debt to be stamped as a mortgage conveying title to me, to be stamped as conveyance, 5cts

Warehouse Receipt for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or private warehouse not exceeding five hundred dollars in value, 10cts

Exceeding five hundred and n-t exceeding one thousand dollars, 25cts

Exceeding 1000 dollars, for every additional 1000 dollars or fractional part thereof, in excess of \$1,000, 10cts

For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard, 25cts

Writs or Legal Documents writ or other legal process, by which any suit is commenced in any court of record, either of law or equity, 50cts

Writ or original process issued by a court not of record, where the sum claimed is 100 dollars or over, 50cts

Upon every confession of judgment or recognizance for 100 dollars, &c., except in cases where the tax for a writ has been paid, 50cts

Writ or other process appeals from justice courts, or other courts of inferior jurisdiction, to a court of record, 50cts

Warrants of distress, when the amount of rent claimed does not exceed 100 dollars, 25cts

When the amount exceeds 100 dollars, 50cts

Insurance, Marine, Inland and Fire. Where the consideration paid for the insurance in cash, premium noted, or bth, does not exceed 10 dollars, 50cts

Exceeding ten dollars, and not exceeding fifty, 50cts

Insurance, Life, when the amount insured does not exceed 1000 dollars, 25cts

Exceeding 1000 and not exceeding 5000 dollars, 50cts

Exceeding 5000 dollars, \$1.00

Lease or lease of lands or tenements where the rent does not exceed 300 per annum, 50cts

Exceeding 300 dls., for each additional 200 dls., or fractional part thereof, in excess of 300 dls., 50cts

Perpetual subject to stamp duty as a conveyance,"

Clause of guarantee of payment of rent incorporated or indorsed, five cents additional.

Measures Return, if for quantity not exceeding 1,000 bushels, 10cts

Exceeding 1,000 bushels, 25cts

Mortgage, trust deed, bill of sales, or personal bond for the payment of money exceeding \$100 and not exceeding 500 dls., 50cts

Exceeding 500 dls. for every additional 500, or fractional part thereof, in excess of 500, 50cts

Pawer's Checks, 50cts

Passage Ticket fr. in the United States to any foreign port, costing not more than 35 dls., 50cts

Costing more than 35, and not exceeding 50, 100cts

Exceeding 50 dls. for every additional 500, or fractional part thereof, in excess of 500, 50cts

GENERAL REMARKS.

Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule K, except proprietary and playing card stamps, for which a special rate has been provided.

Postage stamps cannot be used in payment of the duty chargeable on instruments.

It is the duty of the maker of an instrument to affix and cancel the stamp thereon.

If he neglects to do so, the party for whom it is made, may stamp it before it is used;

and if used after the 30th of July, 1862, and used without a stamp, it cannot afterwards be effectively stamped. Any failure upon the part of the maker of an instrument to appropriately stamp it, renders him liable to a penalty of two hundred dollars.

Suits are commenced in many States by other process than writ, viz.: summonses, warrants, publication, petition, &c., in which case these, as the original process, severally require stamp.

Writs of sequestration are subject to stamp duty as original process.

The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate, and subject to a stamp duty of five cents, except when taken in suits or legal proceedings.

Certificates of loan in which there shall appear any printed or written evidence of an amount of money to be paid on demand at any time designated, are subject to stamp duty as Promissory Notes.

The assignment of a mortgage is subject to the same duty as that imposed upon the ninth section of the act of July 4, 1862, must be furnished by a commissioned officer under or with whom such uncommissioned person served, showing the name, period and circumstances of such service. Proof as to the disability or death of a person so serving must be shown in the same manner, when practicable, or by the affidavits of two non-commissioned officers or privates in the same service and their acquaintances with him (or her) that he (or she) is the identical A. B. — who was a pensioner on the roll of the agency at —, and whose pension certificate is herewith returned; that he (or she) has resided since first day of January, A. D., 1861, as follows: [his name the place or places at which the applicant has resided] that during this period, his (or her) means of subsistence have been [here name the employment or other means by which a livelihood has been gained]; and that he has not borne arms against the government of the United States, or [or she has not] in any manner encouraged the rebels, or manifested a sympathy with their cause; and that he (or she) was last paid his (or her) pension on the — day of A. D. —.

This application is made for the purpose of securing a restoration of his (or her) name to the pension rolls, and of obtaining a pension certificate, such as he (or she) may be entitled to under existing laws, reference being made to the evidence heretofore filed in the Pension Office to substantiate his (or her) original claim.

Also personally appeared — and —, residents of (county, city or town,) persons whom I certify to be respectable and entitled to credit, and who, being duly sworn according to law, declare that he (or she) is the identical A. B. — who was a pensioner on the roll of the agency at —, and whose pension certificate is herewith returned; that he (or she) has resided since first day of January, A. D., 1861, as follows: [his name the place or places at which the applicant has resided] that during this period, his (or her) means of subsistence have been [here name the employment or other means by which a livelihood has been gained]; and that he has not borne arms against the government of the United States, or [or she has not] in any manner encouraged the rebels, or manifested a sympathy with their cause; and that he (or she) was last paid his (or her) pension on the — day of A. D. —.

(Signatures of witnesses.)

Sworn to and subscribed before me, the — day of —, A. D. 1862; and I hereby certify that I have no interest, direct or indirect, in the prosecution of this claim.

(Signature of judge or other officer.)

INSTRUCTIONS.

If the defendant, or any witness, signs by mark the officer must certify that the contents of his paper were known to the affiant before signing.

In every case the declaration or affidavit must be signed by the affiant's own hand or else by mark (X). Signing by another hand, when the party is able to write, or without a mark when the party is unable to write is wholly inadmissible.

8. COMMENCEMENT OF WOMAN'S PENSIONS IN CERTAIN CASES.—When an applicant entitled to an invalid pension dies during the pendency of his claim leaving a widow or dependent relative entitled to receive a pension by reason of his service and death, such pension will commence from the date at which the invalid pension would have commenced if admitted while the claimant was living.

The observations made in the applicant's affidavit must be sustained by the testimony of two credible and disinterested witnesses, to be made upon the margin or in the acknowledgment of the instrument which is not stamped.

The applicant must also take and subscribe the oath prescribed in the recent amnesty proclamation of the President of the United States, filing such an oath with the application for a new pension certificate, in the following terms:

"I, —, do solemnly swear (or affirm) in the presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the United States and the union of the States thereto; that I will, in like manner, abide by and faithfully, all laws and proclamations which have been made during the existing rebellion with reference to the emancipation of slaves: So help me God."

If the applicant be an invalid pensioner he must be examined by an army surgeon, or by a surgeon duly appointed by this office, as to the continuance of his disability, or to the continuance of his disability, if he be a minor child, newly appointed, he must file evidence of his appointment as such.

Attention is especially directed to the following particular in which previous legislation and official practice have been modified under the provisions of the foregoing act:

1. BIENNIAL EXAMINATIONS.—The biennial examinations of invalid pensioners, required by the act of March 2, 1852, will hereafter be made by one surgeon only, if he is regularly appointed, or hold a surgeon's commission in the army.

2. DECLARATIONS.—All declarations of claimants residing within twenty-five miles of any court of record must, without exception, be made before such court, or before some other thereof having custody of its seal. For the convenience of persons residing more than twenty-five miles distant from any court of record, officers qualified by law to administer oaths may be designated by the Commissioner of Pensions, before whom such declarations shall be executed.

3. INCREASED PENSIONS IN CERTAIN CASES.—A pension of twenty-five dollars per month is granted to those having lost both hands, or both eyes in the military service of the United States, in the line of duty, and twenty dollars per month to those who, under the same conditions shall have lost both hands, if such parties were entitled to a lower rate of pension under the act of 1862. This higher pension will date only from the 4th of July, 1861, in the case of pensioners already enrolled, or of applicants discharged prior to that date.

4. COMMENCEMENT OF PENSIONS WHEN APPLICANTS ARE DELAYED MORE THAN THREE YEARS.—In all cases in which the application is filed more than three years after the discharge or the decease of the person on whose account the claim is made, the pension, if well deserved, will commence at the date of filing the last paper in support of such claim. Claims filed before July 4, 1862, must be prosecuted to a final issue within three years from that date, and those filed subsequently to July 4, 1864, must be prosecuted to a final issue within five years from the date of filing, or they will thereafter be rejected, in the absence of satisfactory evidence.

5. WIDOW'S PENSION NOT RENEWABLE AFTER REMARRIAGE.—The marriage of a widow terminates all claims to a pension from the date of such remarriage, although she may again become a widow.

6. SPECIAL EXAMINATION OF PENSIONS.—Special examination of pensioners will be ordered at such times as the interests of the Government may seem to require; and such examinations, subject to an appeal to a board of three appointed surgeons, will take precedence of all previous examinations.

7. PENSIONS TO UNENLISTED MEN, OR TO THEIR DEPENDENTS, IN CERTAIN CASES.—Persons disabled by wounds while temporarily serving with an organized military or naval force of the United States, since March 14, 1862, but not regularly enlisted, and the widow, dependent mother or sister, or minor children under sixteen years of age, of those who, serving in like manner, have been, or may be killed, are entitled, on satisfactory proof, to the benefits of the act of July 4, 1862, on the conditions therein prescribed.

Proof of service, in cases arising under the ninth section of the act