

## Laws of the State of North Carolina, Passed at the Session of 1836--'37.

be lawful for the company hereby created so to construct all such bridges as it may be necessary for them to erect for the purposes of their rail road, as to afford general accommodation to all travellers, and to demand, and receive from the persons passing over and using such bridges a reasonable toll, which shall in no case exceed the highest rate of toll now allowed by law on any bridges of the State: Provided, however, that no toll shall be demanded for using said bridge on account of cither property or persons passing along the rail road, and paying tolls therefor; and if it shall be necessary for the company, in the selection of the route or construction of the road by them to be laid out and constructed, to connect the same with or to use any turnpike road, bridge or canal, made or erected by any company incorporated or authorised by any law of this State, it shall be lawful for the President and Directors of the company hereby created to contract with such corporations or persons for the right to use such roads, bridges or canal, or for the transfer of any of their rights and privileges of such corpoations.

SEC. 18. And be it further enacted, That it shall be lawful for said company to erect scales at their toll gate or gates, to weigh the burthen of any wagon, carriage; machine, or other vehicle, used in transporting produce or other commodities along said road.

SEC. 19. And be it further enacted, That an annual meeting of the proprietors of the stock of the said company shall be held at such time and at such place, in each and every year, as the stockholders, at their first general meeting, or at any subsequent general meeting may appoint; to constitute which or any general meeting called by the President and Directors, according to the provisions of this act, the presence of proprietors holding a majority of all the shares shall be necessary, either in person or by proxy, properly authorised; and if a sufficient number do not attend on that day, or any day appointed for a general meeting called by the Directors as aforesaid, the proprietors who do attend may adjourn from time to time, until a general meeting shall be had.

SEC. 20. And be it further enacted, That in counting all votes of the said company, each member shall be allowed one vote for each share as far as ten shares, and one vote for every five shares above ten, by him held at the time in the stock of

the said company. SEC. 21. Be it further enacled, That the President and Directors shall render distinct accounts of their proceedings. and disbursements of money, to the annual meeting of the subscribers.

Sao. 22. And be it further enacted. That so soon as the said rail road shall be completed so far as the company may deem it expedient to extend the same, the President and Di rectors of the said company, or a majority of them, shall semiannually declare and make such dividend, from the nett profits from the tolls herein granted as they may deem advisable, to be divided among the proprietors of the stock of said company in proportion to their respective shares.

Szc. 23. And he it further enacted, That after said rail road shall be completed and put into operation, if the said President and Directors shall, by reason of the said rail road being out of repair, or from any other cause, fail or neglect to transport any produce or other commodities, which shall be deposited convenient to said rail road, and which the said President and Directors shall be required to transport as aforesaid, the toll for transportation being tendered, as a penalty for such failure or neglect, the company shall be liable to the party injured for such failure or neglect.

SEC. 24. And be it further enacted, That if any toll gathtoll gate to be erected by the author shall ask, demand or receive any other or greater to is than are herein allowed, he shall forfeit and pay to the party aggrieved thereby two dollars, for every such offence, recoverable, with cost, by warrant before any justice of the peace; and if such toll gatherer, being at the time of incurring such penalty in the service of the company, shall be unable to pay the judgment recovered against him or her, the said company shall be liable to pay the same. SEC. 25. And be it further enacted, That if the said Presi dent and Directors shall not begin the said work within five years after the passage of this act, or shall not complete fifty miles thereof within ten years thereafter, then the interest of said company in the said rail road and the tolls aforesaid, shall be forfeited and cease. SEC. 26. Be it further enac'ed, That the President and Directors shall cause to be written or printed certificates for the shares of the stock in the said company, and shall deliver one such certificate, signed by the President and countersigned by the Treasurer, to each person for every share subscribed by him; which ceftificate shall be transferable by him, subject how ever to all payments due thereon; and such assignce having first caused the transfer or assignment to be entered into a book, to be kept by the company for that purpose, shall thenceforth become a member of said company and shall be liable to pay all sums due, or which shall become due upon the stock assigned to him: Provided, however, that such assignment shall in no wise exempt the assignor or his representatives from their liabilities to the said company, for the payment of all such sums, if the assignce or his representatives shall be unable or shall fail to pay the same. SEC. 27. And be it further enacied, that if the said Presi dent and Directors or a majority of them, cannot agree with the proprietors for the purchase and sale of any such quantity of ground, not exceeding one acre at any one place, as may be necessary for a toll house or a house to cover any stationary engine, or for any other necessary purpose, it shall and may be lawful for the President and Directors to file a petition in the Court of Pleas and Quarter Sessions of the county in which the land lies against the proprietor of the land, setting forth the circumstances; and upon its being made appear to the satisfaction of such court that the said President and Directors have caused the proprietor of such land to be notified ten days before court, the said court shall order the sheriff to summon a jury of good and lawful men, who, after having taken an oath (which oath the sheriff or his deputy is hereby authorised to administer) that ---- will assess the damages which such pro-prietor will sustain, by reason of the condemnation of such land, shall assess the amount the petitioners ought to pay to such proprietor; and the said jury in assessing such damages shall take into the estimation the benefit resulting to said pro-prietor from constructing said rail road or canal through or near the lands of said owner or proprietor, but only in extininto court when, for good cause shown, the court shall have order-ed it, the said President and Directors and their successors shall be and stand siezed of the ground so condemned in fee simple.

State. shall exercise the corporate powers hereby granted for ninety years and no longer without a renewal of the charter.

SEC. 30. And be it further enacted, 'That full right and privilege is hereby reserved to the State, or to any company ereafter to be incorporated under the authority of this State, to connect with the road hereby provided for any other rail road leading from the main route to any part or parts of this State: Provided, that in forming such connection no injury shall be done to the works of the company hereby incorporated.

SEC. 31. And be it further enacted, That such compensation shall be made from time to time, to any of the officers, servants or agents of the company, as the proprietors in general meeting shall prescribe, or may authorise the President and Directors to allow.

[Ratified 19th January, 1837.] febised Statute.]

## REVENUE. An Act to provide for the collection and management of Revenue for this State.

Be it enacled by the General Assembly of the State of North Carolina, and it is hereby enacted by themuthority of the same, That there shall be annually levied and collected. from all the real property with the improvements thereon, with in this State, subject to taxation, the sum of six cents on every hundred dollars value thereof.

SEC. 2. All real estate, held by deed, grant, or lease, o by title of dower or courtesy, or otherwise; shall be subject to the payment of public taxes, 'except the real estate belonging to the University of this State, and such houses, lots and other real estate as are set spart and appropriated to divine worship, or for the education of youth, or the support of the poor; and except also such real property as is or shall be exempted in any act creating a society or company with corporate powers and privileges.

SEC. 3. All entries of land shall be subject to taxation like other real estate.

SEC. 4. If any person shall return, as his taxable property. any land, and shall dispose thereof before the taxes due there on shall have been paid, and shall have no estate to satisfy said taxes within reach of the sheriff, the purchaser of said land shall pay the taxes due thereon, and may be proceeded against as if he had originally given in the same. SEC. 5. A tax of five dollars shall be laid on all turnpike

roads where toll is received, and on all gates which have been or hereafter may be crected across any public road in this State; which roads and gates shall be given in at the same time that real estate is given in for taxation.

SEC. 6. An annual tax of twenty cents on each and every free male poll between the age of twenty-one and forty-five years, and a tax of twenty cents on each and every slave poll, of both sexes, between the ages of twelve and fifty years, shall be levied, collected, and accounted for as hereinafter provided: Provided always, that the several County Courts shall be authorised to exempt from the payment of a poll tax, such infirm free persons as they may think proper objects, and also the slaves disabled by bodily infirmities or void of reason; such incapacity to be judged of and certified by the County Court, shall not be deemed taxable property, nor given in as such by their respective owners.

SEC. 7. A tax on all stud horses and jack asses within this between ten thousand and fifteen thousand do lars, a tax of six-State, of the highest sum which the owner or keeper of such teen dollars; and if the amount of his capital stock in trade as stud horse or jack asses shall ask or receive for the season of aforesaid, shall be above fifteen thousand dollars, a tax of twenone mare, shall be levied, collected and accounted for; and all y dollars; and every wholesale merchant shall pay a tax of stud horses and jack asses which are not stationed in any one twenty-five dollars, and every commission merchant a tax of fifteen dollars; and every such merchant or jeweller, if a resicounty, and all those that may be brought from another State fifteen dotlars; and every such merchant or jeweller, if a resi-dent of this State, having a store on the first day of April, in ach and every year, shall apply to the sheriff of the county in which he shall have such store and fidavit station to stand for a less term than the season in this State, shall pay the sheriff of some county the amount of the season, as soon as the season of such stud horse or jack ass shall commence, or ve such st produce a certificate from a justice of the peace from the counthe amount of the capital stock which he has employed in trade ty from whence such horse or jack ass came (if in the State.) in such store, and shall pay the tax thereon, and shall receive that such stud horse or jack ass has been enlisted for taxation; from the sheriff a license to keep the same; but any merchant and it shall be the duty of the sheriff to collect the said tax: unwilling to make such affidavit, may obtain such license by and on failure of the owner or keeper of such stud horse or paying the tax of twenty dol'ars; and every such merchanr. jack ass to pay the same, when demanded, it may be lawful for keeping a store of goods not of the growth and manufacture of the sheriff to distrain for the same by seizing such stud horse this State, without such license, shall forfeit and pay the sum or jack ass, and make sale thereof for the tax. of fifty dollars, to be levied, collected and accounted for as SEC. 8. All owners or keepers of stud horses and jack other public State taxes; and every person, whether resident asses shall enlist the same for taxation as other taxable properor transient, who shall open such store at any time after the ty is enlisted; and on failure of such owner or keeper to enlist first day of April, shall apply to the sheriff for a license, which such stud horse and jack ass as aforesaid, they, or either of shall be granted upon such applicant giving bond and security. them, shall be liable to pay a double tax for such horse or to the sheriff, to pay the tax required by this section on the iack ass. amount of such goods, wares and merchandize, as such appli-SEC. 9. The owner or possesser of every billiard table cant shall sell between the time of such application and the shall give in such billiard table in the same manner as other first day of April succeeding, under the same penalties, to be taxable property, and shall pay for each billiard table, a tax of collected in the same manner, as the other penalties hereby imfive hundred dollars; and no billiard table shall be kept until posed; and all wholesale and commission merchants shall take such tax shall be paid to the sheriff of the county in which such out licenses in the same manner, and under the same regulabilliard table is or may be erected or kept up, and a license to tions, restrictions and penalties, as retail merchants and jewerect or keep the same shall befirst granted by said sheriff; and ellers, except that they need not tender the affidavit stating the if any billiard table is crected or kept up without such licence amount of capital stock. And it shall be the duty of the Comptroller to issue to the sherift of each county blank licen first had and obtained, the sheriff of the county where such table is or may be erected or kept up, shall seize and destroy the ses for merchants, to be used and accounted for in the mannesame by burning. as prescribed in the case of pedlars. SEC. 10. Each and every person who shall peddle in any SEC. 15. Every person using the profession of a broker, either as agent, factor or principal, dealing in the sale of county in this State, and not on a navigable stream, goods, wares or merchandise, not of the growth or manufacture of this State, or any wooden clock, or the machinery or materials bills of exchange or the purchase of the bills of any bank incorporated by this State, shall be subject to an annual tax thereof, or jewelry, which machinery or clock shall be manuof twenty five dollars; such person using such profession or factured of materials not of the growth, produce, or manufac-ture of this State, shall pay to the sheriff of each and every any branch of it, shall apply to the sheriff of the county in which he shall intend or desire to pursue or use such profescounty in which he shall so peddle goods, wares, or merchan-dise, or jewelry, or any wooden clock, or the machinery or sion, and shall pay said tax, and obtain from the said sheriff a receipt thereof; and if any person shall pursue or exercise materials thereof, the sum of twenty dollars on every cart, such profession, not having paid such tax, he shall pay a tax of fifty dollars, to be levied, collected and accounted for as wagon, or other vehicle, employed in the transportation of said Nery goods, wares or merchandise: Provided, that should two or other taxes. more persons employ one cart, wagon, or other vehicle to trans-SEC. 16. All persons who shall bring negro slaves from port their goods, wares, or merchandise, each and every of them shall pay the aforesaid tax on said cart, wagon or other another State into this State, for sale, shall pay to the shevehicle by them employed; nor shall any thing in this section riff of some one county the sum of ten dollars upon each be construed to authorize two or more persons, under the prenegro slave so brought; and it shall be the duty of the res-pective sheriffs in this State to collect the tax hereby impotence of being partners in trade, to peddle goods, wares, or merchandise under the same license; which tax shall be acsed; but if the said person or persons shall produce to the counted for by the sheriff in like manner as other public State sheriff of any one county the certificate of the sheriff of any taxes; and upon paying such tax, and obtaining a receipt thereother county, duly authenticated, under the seal of the clerk for, such person shall be authorized and permitted to hawk and of the county in which such sheriff resides, that he has paid peddle goods, wares, and omerchandise, wooden clocks, or the the tax hereby imposed, he or they shall be permitted to promachinery or materials which shall not be of the manufacture ceed without the payment of any further tax; and it shall be of this State, or jewelcy as aforesaid, in such county and no other, for the term of one year thereafter: and every person the duty of the sheriff of each county into which any negro who shall peddle goods, wares, or merchandise not of the slave shall be taken by any person or persons whatsoever. guishment of damages; and upon payment of the value found by the jury, upon any such proceeding, to the proprietor of the ground so condemned by the jury or upon the payment thereof ble waters in this State, except as excepted in the next section, growth or manufacture of this State, except vegetables or other to seize such negro slave until the tax hereby imposed be provisions of the produce of the United States, on any naviga-paid, or until he or they shall produce to the sheriff an affishall pay to the sheriff of each and every county in which he peace within this State, duly authenticated by the certificate shall so peddle, twenty-five dollars, as a tax to the State, to be of the clerk and seal of the court of the county, setting forth levied and accounted for as above; and on payment thereof, shall be authorized and permitted to peddle goods as aforesaid, in such county, and no other, for the term of one year thereaf-brought in evasion or illusion of the revenue laws of this SEC. 28. If any person or persons shall wilfully, by any meaus whatever, injure, impair or destroy any part of the rail road, or canal or canals constructed by authority of this act, or any of the necessary works, buildings, machines, wagors, ve-hicles or carriages, such person or persons shall be punished according to the laws which may be in force in this State at the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time, for the protection of the public works or property of the time for any justice of the peace, to show a license therefor, shall the shall be public works or property of the time for any public works or property of the the peace of the peace, to show a license therefor, shall the shall be public works or property of the time for the peace of the peace, to show a license therefor, shall the peace of the peace

pay a tax of one hundred dollars, to be collected by the sheriff SEC. 29 And be it further enacted, That the corporation of the county where such failure takes place by distress and ball exercise the corporate powers hereby granted for ninety sale of the property of such delinquent, and to be applied one half to the use of the State, and the other half to the use of the sheriff: Provided nevertheless, that nothing in this act contain-ed shall extend to tax persons who shall sell books only; and provided, nothing herein contained shall exempt the persons thus licensed, from being liable to the dutics imposed on those who sell goods, wares, and merchandise, or wooden clocks, or the machinery or materials thereof, which shall not be of the manufacture of this State, at auction.

SEC. 11. Any person who shall peddle goods, wares, or merchandise, not of the growth or manufacture of this State, except vegetables or other provisions of the produce of the United States, on the south side of Albemarle Sound, and the waters emptying therein (Romoke and Cashie excepted) shall pay to the sheriff of each and every county in which he may so peddle, the sum of five dollars annually, as a tax to the State, to be levied, collected and accounted for as other taxes upon pedlars: Provided, however, that nothing in this section contained shall be construed to extend to persons peddling on the land, but only to those peddling on the waters aforesaid. SEC. 12. The several sheriffs of the State shall collect and

enforce the payment of the taxes by this act imposed upon pedlars, notwithstanding the pedlar may rent or procure houses for the purpose of carrying on a temporary sale of goods. SEC. 13. The comptroller shall issue to the several sheriffs

blank licenses to peddle goods within this State, who shall, upon application of any person desirous to traffick and peddle goods, countersign and issue the same to the person so apply. ng, spon his paying the taxes imposed by this act; and al licenses so issued by the Comptroller, and delivered to any sherff, shall stand as a charge against sa d sheriff for the amount of said licenses; and the sheriff shall be entitled, in the sett ement of his public accounts, to a credit for a l licenses by him not issued and countersigned, which he shall return to the Comptroller; and the Comptroller shall annual y issue and deliver to the members of the General Assembly, to be deliverd to the respective sheriffs, not less than eight licenses for each county, before the rise of the General Assembly; and should

any sheriff, who shal have received any licenses as aforesaid, resign, or the term of his service expire, without having issued the licenses so delivered to him, he shall deliver the same to his successor; and the receipt of such successor shall be allowed said sheriff in the settlement with the Comptroller: Prowided, that it shall not be lawful for the sheriff of any county to issue such license unless the applicant shall first deliver to such sheriff a certified copy of an order from the Court of Pleas and Quarter Sessions of the county for which the license is,

wanted, permitting the same to issue, which order the said County Court is hereby authorized and required to make, seven or more justices being present, upon satisfactory evidence of the good moral character of such applicant.

SEC. 14. Every merchant or jeweller, who shall sell goods, wares and merchandize, not of the growth or manufacture of this State, in any retail store, shall pay the following tax, to wit: if the amount of his capital stock in trade /which capital shall comprehend all purchases of goods, wares and merchandize made within the year immediately preceding the first day of April) shall be between lour hundred and two ting thousand dollars, a tax of six dollars; if between two thousand and five thousand dollars, a tax of eight do'tars; if between five thousand and ten thousand dollars, a tax of twelve dollars; if

2 or sort, of this year thereafter; and eau slight of hand performe ar or company of circus y whibiters of artificial or biters of models of useful biters of models of useful whibit is any county in 1 graid the tax herein ig paid the tax herein is of sixty dollars, to be of sixty dollars, to be rit sale of the property of the half to the use of the of the sheriff. of 0.3 inv. Sta ffender; and ind issue exe osts, which the he poor; and constable, i upon of thereof aid sum for the or tefu

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