

THE DAILY NORTH CAROLINIAN.

VOL. IV.]

WILMINGTON, N. C., TUESDAY MORNING, DECEMBER 27, 1864.

[NO. 9

Daily North Carolinian:

BY SINCLAIR & MUNSON.

RATES OF SUBSCRIPTION.
Single copies 50 cents. Six months TWENTY-FIVE DOLLARS. Three months, FIFTEEN DOLLARS. One month FIVE DOLLARS. To Soldiers, Four Dollars per month.

TERMS FOR WEEKLY:
The WEEKLY NORTH CAROLINIAN will be supplied to subscribers at TEN DOLLARS for Six Months, and FIVE DOLLARS for three months, strictly in advance.

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AN ACT

To lay additional Taxes for the common defence and support of Government.

Sec. 1. The Congress of the Confederate States of America do enact, That in addition to the taxes levied by the act "to lay taxes for the common defence and to carry on the Government of the Confederate States," approved 24th of April 1863, there shall be levied, from the passage of this act, on the subjects of taxation hereafter mentioned, and collected from every person, copartnership, association or corporation, liable thereto, taxes as follows, to-wit:

I. Upon the value of property, real, personal and mixed, of every kind and description, not hereinafter exempted or taxed at a different rate, 5 per cent. Provided, That from this tax on the value of property employed in agriculture shall be deducted the value of the tax in kind delivered therefrom, as assessed under the law imposing it, and delivered to the Government: Provided, That no credit shall be allowed beyond 5 per cent.

II. On the value of gold and silver wares and plate, jewels, jewelry and watches, 20 per cent.

III. The value of property taxed under this section shall be assessed on the basis of the market value of the same, or similar property in the neighborhood where assessed in the year 1860, except in cases where land, slaves, cotton or tobacco have been purchased since the 1st day of January, 1862, in which case the said land, slaves, cotton and tobacco so purchased, shall be assessed at the price actually paid for the same by the owner.

Sec. 2. On the value of all shares or interests held in any bank, banking company or association, canal, navigation, importing, exporting, insurance, manufacturing, telegraph, express, railroads and dry-dock companies, and all other joint stock companies of every kind, whether incorporated or not, 5 per cent. The value of property taxed under this section shall be assessed upon the basis of the market value of such property in the neighborhood where assessed, in such currency as may be in general use there, in the purchase and sale of such property, at the time of assessment.

Sec. 3. Upon the amount of all gold and silver coin, gold dust, gold or silver bullion, whether held by the banks or other corporations or individuals, 5 per cent; and upon all moneys held abroad, or upon the amount of the bills of exchange, drawn thereon for foreign countries, tax is 5 per cent; such tax upon money abroad to be assessed and collected according to the value thereof at the place where the tax is paid.

II. Upon the amount of all solvent credits, and of all bank bills and all other papers issued as currency, except of non-interest bearing Confederate treasury notes, and not employed in a registered business, the income derived from which is taxed, 5 per cent.

Sec. 4. Upon profits made in trade and business as follows:

I. On all profits made by buying and selling spirituous liquors, flour, wheat, corn, rice, sugar, sorghum syrup, salt, bacon, pork, hogs, beef or beef cattle, sheep, oats, hay, fodder, raw hides, leather, horses, mules, boots, shoes, cotton yarns, wool, woolen, cotton or mixed cloths, hats, wagons, harness, coal, iron, steel or nails, at any time between the 1st of January, 1863, and the 1st of January, 1865, 10 per cent., in addition to the tax on such profits as income, under the act to lay taxes for the common defence, and carry on the Government of the Confederate States," approved April 24, 1863.

II. On all profits made by buying and

selling money, gold, silver, foreign exchange, stocks, notes, debts, credits, or obligations of any kind, and any merchandise, property or effects of any kind, not enumerated in the preceding paragraph, between the times named therein, 10 per cent., in addition to the tax on such profits as income, under the act aforesaid.

III. On the amount of profits exceeding 25 per cent., made during either of the years 1863 and 1864, by any bank or banking company, insurance, canal, navigation, importing and exporting, telegraph, express, railroad, manufacturing, dry dock, or other joint stock company of any description, whether incorporated or not, 25 per cent on such excess.

Sec. 5. The following exemptions from taxation under this act shall be allowed, to-wit:

I. Property of each head of a family to the value of \$500; and for each minor child of the family to the further value of \$100; and for each son actually engaged in the army or navy, or who has died or been killed in the military or naval service, and who was a member of the family when he entered the service, to the further value of \$500.

II. Property of the widow of any officer, soldier, sailor or marine, who may have died or been killed in the military or naval service, or where there is no widow, then of the family, being minor children, to the value of \$1000.

III. Property of every officer, soldier, sailor or marine, actually engaged in the military or naval service, or of such as have been disabled in such service, to the value of \$1000; provided, that the above exemptions shall not apply to any person whose property, exclusive of household furniture, shall be assessed at a value exceeding \$1000.

IV. That where property has been injured or destroyed by the enemy, or the owner thereof has been temporarily deprived of the use or occupancy thereof, or the means of cultivating the same, by reason of the presence or of the proximity of the enemy, reduced in proportion to the damage sustained by the owner, or the tax assessed thereon may be reduced in the same ratio by the district collector, on satisfactory evidence submitted to him by the owner or assessor.

Sec. 6. The tax assessed on property laid for the year 1864, shall be assessed as on the day of the passage of this act, and be due and collected on the 1st day of June next, or as soon after as practicable, allowing an extension of 90 days West of the Mississippi river. The additional taxes on incomes or profits for the year 1863, levied by this act, shall be assessed and collected forthwith; and the taxes on incomes or profits for the year 1864, shall be assessed and collected according to the provisions of the tax and assessment acts of 1863.

Sec. 7. So much of the tax act of the 24th day of April, 1863, as levies a tax on incomes derived from property or effects on the amount or value of which a tax is levied by this act, and also the 1st section of said act, are suspended for the year 1864, and no estimated rent, hire or interest on property or credits herein taxed ad valorem, shall be assessed or taxed as incomes under the tax act of 1863.

Sec. 8. That the tax imposed by this act on bonds of the Confederate States heretofore issued, shall not exceed the interest on the same, and such bonds, when held by or for minors or lunatics, shall be exempt from tax in all cases where the interest of the same shall not exceed \$1000.

To the Ladies of North Carolina.

The State Educational Association, at its annual meeting in Charlotte, on the 8th of November, appointed the undersigned committee to address the educated ladies of the State and urge upon them the importance of aiding in the education of the young.

The protracted sickness of the chairman of the committee, is the cause of the delay in the performance of this duty.

As an appropriate introduction to what we would say, we ask an attentive perusal of the following paragraph from the Message of our honored Governor to the Legislature now in session:

"The subject of Common Schools is one which I beg you will not forget amid the great concerns of the war. The efforts making by the friends of education with our zealous and indefatigable Superintendent at their head, to prevent the public from losing sight of this great interest, is worthy of our admiration. I earnestly recommend to your consideration the whole subject, and especially the system of graded schools advocated by the Superintendent, for which memorials will be presented by the Literary Board, and the Educational Association of North Carolina. I also suggest that regular teachers be exempt from State military duty whilst employed in teaching. Though fully aware of the

importance of their vocation, I have not felt at liberty to excuse them under existing laws. The Common Schools should surely be kept going at every cost, and if sufficient inducements cannot be offered to disabled soldiers and educated women to take hold of them, the necessary males should be exempted. Surely, though, if convinced of the great necessity, our patriotic country women would assist, in the absence of these male instructors in preparing, the minds of the rising generation to appreciate the Government which this one is bleeding to establish.— When we see little doing to educate the youth soon to succeed us, and behold abroad the vicious and demoralizing influences everywhere blighting the land, it is enough to fill the mind with shuddering for the future. Truly the mental furrows are gaping for the seed, and if the good be not put in the crop of evil will be spontaneous and fearful. It is with pride that I observe the publication in our State of various new school books, creditable alike to the authors and to the public which demanded them. Our great system of Common Schools is after all, our only true and solid foundation for public education, and demands your constant and fostering care."

If no other inducements can be offered that will prevail upon you to devote your time to this laborious but noble work, will you not as patriots come forward in this hour of your country's trial, when every strong arm is needed to defend you and your homes from a merciless foe?— Many of you, we know, must look for such employment as will be remunerative; but there are many others who are not compelled to labor for a support. These we would urge especially to engage in this work, since the compensation must necessarily be less than we would desire. Teach, not for the pay, and, it may be, not for the love of the work, but teach for the sake of the children of our State who must grow up in ignorance, if you do not instruct them.

Fully 4000 teachers are needed in North Carolina, and 4000 able-bodied men can work, which the ladies can do so well. Consider the subject well, and do what your conscience and your patriotism say is your duty. And now we would say a word

TO THE PARENTS.

It is well known to every one who will reflect, that the small amount paid the teachers of our public Schools will not supply them with food and clothing, and for this reason few are willing to teach except such as desire by this means to be exempt from military service. You feel the necessity of having your children taught, you are unwilling that they should grow up in ignorance, and be unfit to enjoy and maintain the independence for which we are so earnestly striving.

Is it not your duty then to see that those who devote their time to the instruction of your children, receive a competent support, so far as you are able to give it?— Let some one in each neighborhood secure such contributions as the parents can give, especially in provisions and articles of necessity, to be added to the public funds, and we feel sure that every District in the State can support a teacher, and some competent lady can be found to teach every school.

J. D. CAMPBELL,
T. K. GAINES,
S. J. STEVENSON, } Committee.

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Methodist Church, corner of Front and Walnut streets, Rev. L. S. Berkhead Pastor.
Methodist Church, on 5th, between Nun and Church streets, Rev. S. D. Peeler, Pastor.
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Walker, Surgeon in charge.
Wayside Hospital—Corner Front and Red-Cross streets, Dr. Halsey, Surgeon in charge.
Naval Hospital—On Chesnut, between Water and Front streets, Dr. Sanford, Surgeon in charge.
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