

# THE DAILY NORTH CAROLINIAN.

VOL. IV.]

WILMINGTON, N. C., SATURDAY MORNING, DECEMBER 31, 1864.

[NO. 13

## 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.

### ADVERTISEMENTS.

ADVERTISEMENTS will be inserted in the Daily at THREE DOLLARS per square for each insertion, ten lines or less constituting a square.

Advertisements intended for the Weekly will be inserted once free of charge in the Daily and charged Daily prices for their publication in the Weekly.

Marriage Notices, Obituaries and Funeral Notices and Religious Notices, THREE DOLLARS. Announcements of deaths, when not exceeding four lines, published free.

### 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, 10 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 therefore on 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, exclusive 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 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. That the taxes 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.

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Fancy Cassimers.  
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Military Caps, Citizens, do.  
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Silk and Worsted Vestings.  
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LACE EDGING.  
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BUY YOUR FRIEND a handsome suit of clothing at  
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MANUFACTURE TANNER'S OIL, Machinery Oil, Axle and Car Grease, Lamp Black and Soap.  
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Yancy, D M Young.

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First Presbyterian Church, corner 3rd and Orange streets, Rev. A. D. Hepburn, Pastor.  
Episcopal Church, (St. James) corner of Market and 3rd streets, Rev. A. A. Watson, Rector.  
Baptist Congregation, worship at the City Hall, Rev. Wm. Young, Pastor.  
Episcopal Church, (St. John's) corner of Red Cross and 3rd streets, Rev. R. E. Terry, Rector.  
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.  
Catholic Church, (St. Thomas) on Dock, between 2d and 3rd streets, Rev Dr Corcoran, Pastor.  
POST CHAPLAINS.  
Rev. Mr Geer, Rev A Paul Repiton, and Rev T J Knapp.

### HOSPITAL DIRECTORY.

No. 4—Corner of Dock and Front streets, Dr. Thomas R. Micks, Surgeon in charge.  
No. 5—Marine Hospital, Dr. Joshua C. 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.  
Dr W W Harriss, Surgeon of City Garrison.

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Dec. 14-1-tf

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A PURE article of French Brandy  
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5 do N. C. SHEETINGS.  
40 KEGS Bicarb. SODA.  
3000 Lbs. English White Lead.  
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New Daily Paper in Richmond.

### PROSPECTUS.

THE undersigned propose to publish a daily paper, under the title of "THE RICHMOND HERALD," on or about the 15th of January next.  
It will be entirely independent in politics, but will, nevertheless, accord to the administration a just support in all measures which, in the opinion of its conductors, may be deemed promotive of the good of the cause in which we are engaged. A proper criticism of such acts as will be deemed adverse to this object, will be, of course, consistent with the independent character under which the paper is to be inaugurated.

In the matter of General News it will be found to keep pace with the leading journals of the day, while it will have added to it, in the matter of financial intelligence a feature such as, we venture to say, no paper in the Confederacy can boast of. Editorials from the pen of one of the ablest financial writers in this or any other country will be presented in each number.

For reasons not now proper to be mentioned, we forbear to give the names of those who shall compose the regular editorial staff, but we flatter ourselves that when they shall appear they will be found to constitute such an array of talent as cannot be excelled on this continent.

The well known character of the individual whose name appears below, as a stenographic reporter, furnishes, we presume, a guarantee that, in all that relates to important political speeches and debates, whether in legislative assemblies or out of them, the "HERALD" will present advantages certainly not to be excelled by any paper in the Confederacy.

The farming interests will be faithfully vindicated, and care taken to disseminate the earliest intelligence which a proper regard for the welfare of that great element of national wealth and power shall demand.

In the matter of correct commercial intelligence, equal zeal shall be manifested, our object being to assign to each of these departments an editor of known experience and ability.

Arrangements are on foot by which to secure the earliest foreign news, and the paper will contain such editorial talent as will fully elucidate the bearing of foreign diplomacy upon Southern interests.

In short, "THE RICHMOND HERALD" will be found to combine every feature of interest which the requirements of the present crisis demand.

The enterprise is respectfully commended to the favor and patronage of the citizens of the southern Confederacy.

P. KEAN & CO.,  
Richmond, Va.  
6-115th Jan.

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100,000 4 per cent. certificates.

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WILKINSON & CO.,  
Brokers.  
Dec. 13, '64-df