

Standard

# THE TOPIC

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# THE TOPIC.

An Independent Union Republican Paper: Devoted to whatever will promote the Advancement of Mankind, and the Particular Interest of the Proprietor.

NO. GREENSBORO, N. C., Wednesday, May. 26, 1869. 16.

## Taxes Assessed.

FOR GUILFORD COUNTY.

The Board of Commissioners have ordered that the following taxes be levied and collected for the year ending April 1st, 1870:

1. On each taxable poll or male between the ages of twenty-one and fifty, except such poor and infirm persons as the County Commissioners may declare and record fit subjects for exemption, there shall be annually levied and collected a tax of 95 cents.

If any poll tax shall not be paid within sixty days after the same shall be demandable, it shall be the duty of the Sheriff, if he can find no property of the person liable sufficient to satisfy the same, to garnish any person indebted to the person liable, or who may become indebted to him before the expiration of the calendar year. And the person so garnished shall be liable for said tax.

2. The taxes hereafter designated shall be applied to defray the expenses of the County Government, to pay the County public debt, and to pay appropriations for charitable institutions.

### CLASS 1.

Sec. 1. There shall be an *ad valorem* tax of 3 1/2 cents on every one hundred dollars in value of real and personal property in this State, subject to exemptions made by law.

Upon all moneys, credits, investments in bonds, not exempted by law, 19-60 of one per cent.

Upon all stocks, joint stock companies, or otherwise, 19-60 of one per cent. of their cash value.

### CLASS 2.

The subjects and persons mentioned in the following class shall be taxed as specially mentioned:

Sec. 1. On the net incomes and profits, other than that derived from property taxed, from any source whatever, during the year preceding the first day of April in each year, there shall be a tax of two and one-half per cent. The income tax shall include interest on the securities of the United States, of this State, or other State or Government. In estimating the net income, the only deduction by way of expenses shall be:

1. Taxes other than the income tax due this State.

2. Rent for use of buildings or other property, or interest on incumbrances on property used in the business from which the income is derived.

3. Usual or ordinary repairs of the buildings from which the income is derived.

4. Cost or value of the labor, (except that of the tax payer himself) raw material, food, and all other necessary expenses incidental to the business from which the income is derived, together with the necessary expenses of supporting the family, which shall, in no instance, exceed one thousand dollars.

The tax payer shall return to the assessor the gross amount of his income, and the gross amount of his expenses to be deducted therefrom, which return the assessor shall file in the office of the Clerk of the County Commissioners.

Sec. 2. Upon all real and personal estate, whether legal or equitable, situate within the State, which shall descend, or be devised or bequeathed to any collateral relation or person, other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled, under the law, for the distribution of the intestate estate, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof, shall be paid:

1. If such collateral relation be a brother or sister of the father or mother of the deceased, or issue of such brother or sister, a tax of one per cent.

2. If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of two per cent.

The real estate liable to taxation shall be listed by the devisee or heir,

in a separate column, designating its proper per cent. tax.

The personal estate, or real estate reduced to assets, shall be liable to the tax in the hands of the executor or administrator, and shall be paid by him before his administration account is audited, or the real estate is settled, to the Sheriff of the County. If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* part of the tax, corresponding with the relative value of the estate or interest.

If the legacy or distributive share to be received, shall not be the entire property, such legatee or distributee shall, in like manner, pay a *pro rata* part of the tax according to the value of his interest.

Whenever the personal property in the hands of such administrator or executor (the same not being needed to be converted into money, in the course of the administration,) shall be of uncertain value, he shall apply to the County Commissioners to appoint three impartial men of probity to assess the value thereof; and such assessment being returned to the Commissioners, and being confirmed, shall be conclusive of the value.

To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State; and it shall be the duty of the Superior Court Clerk of the County to furnish the Sheriff with the names of the executors and the administrators, who make such returns, after each and every term of his Court.

### SCHEDULE B.

The taxes in this Schedule imposed are for the privilege of carrying on the business or doing the act named.

Section 1. Travelling theatrical companies shall pay five dollars for the first, and five dollars for each subsequent exhibition. When the theatrical exhibitions are by the season of not less than one month, the tax shall be fifty dollars.

Sec. 2. On each concert and musical entertainment for profit, shall be paid five dollars; on each lecture for reward, five dollars.

Sec. 3. On museums, wax works or curiosities of any kind, natural or artificial (except paintings and statuary,) on each day's and night's exhibiting shall be paid five dollars.

Sec. 4. On every exhibition of a circus or menagerie, for each day or part of a day forty dollars, and for each side show to a circus or menagerie, ten dollars.

Sec. 5. On itinerant companies, or persons who exhibit for amusement of the public, otherwise than is mentioned in the four preceding sections, five dollars for each exhibition. Exhibitions given without charge for admission, and also those exclusively for charitable objects, shall be exempt.

Sec. 6. On each exhibition of spirit rappings, or other device, by whatever name called, which professes to reveal communications from the spirits of the living or dead for profit, ten dollars.

Sec. 7. On all gift enterprises, or any person or establishment offering any article for sale, and proposing to present purchasers with any gift or prize as an inducement to purchase, within the limits of the State, ten dollars for each day such person or establishment continues in operation. This tax shall not be construed to relieve such person or establishments from any penalties incurred by a violation of the law.

Sec. 8. Every agency of a bank, incorporated out of the State, \$2.50.

Sec. 9. The tax on billiard saloons shall be fifty dollars each.

Sec. 10. To keep a ten-pin alley, or alley of like kind, or bowling saloon, bagatelle table, or any other table, stand or place for any other game or play, with or without a name, unless such alley, stand, place or game is kept for private amusement or exercise alone, and not prohibited by law, there shall be a license tax of \$10.

Sec. 11. Every retail dealer in spir-

ituous, vinous liquors, porter, lager beer, or other malt liquors, shall pay a tax of 5 per cent. on the amount of purchases, and every person who buys and sell spirituous, vinous or malt liquors in quantities less than three gallons, shall, within the meaning of this act, be a retail dealer.

Sec. 12. Every wholesale dealer or person who buys and sells spirituous, vinous or malt liquors in quantities not less than three gallons, shall pay a tax of 5 per cent. on the amount of his purchases.

Sec. 13. Every person distilling spirituous liquors shall pay a tax of 5 per cent. on the cash value of the liquors distilled from grain, potatoes, molasses and sugar cane; and 2 1/2 per cent. on the liquors distilled from fruit.

Sec. 14. Every manufacturer of tobacco shall pay a tax of one per cent. on his purchases of leaf tobacco.

Sec. 15. Every merchant or other dealer shall apply to the Sheriff for a license, and shall state on oath the estimated amounts of his purchases from the time when the license is to begin to run to its expiration, and the amount of tax to be paid by him shall be computed upon that estimate, and the tax shall be one-fifth of one per cent., and shall be paid on receiving the license. Within ten days after the end of January, April, July and October, the merchant or dealer shall deliver to the Sheriff a sworn statement of the actual amount of his purchases within the preceding quarter. The Sheriff shall have power to require the merchant making such statement to submit his books to examination by the Sheriff, and every merchant refusing on demand to submit his books to such examination, shall be liable to a penalty to the State of two hundred dollars, to be prosecuted by the Sheriff and recovered in any court having jurisdiction of the case. It shall further be the duty of the Sheriff to prosecute every merchant refusing as aforesaid, in the Superior Court of the County, as may be prescribed for special proceedings, to the end of obtaining such examination and compelling payment of the proper tax.

Sec. 16. On the gross receipts of hotels, boarding houses, (except those used for educational purposes,) restaurants and eating houses, the tax shall be one per cent.

Sec. 17. On the gross receipts of gas companies, one per cent.

Sec. 18. Every money or exchange, bond or note broker, private banker, in addition to the *ad valorem* tax on their capital invested, or the tax on their net income, shall pay, if employing a capital of twenty thousand dollars or more, a license tax of \$150; if a capital of less than twenty thousand dollars, and not less than ten thousand dollars, \$75; and if a capital of ten thousand dollars or less, a tax of \$37.50.

Sec. 19. Every person who purchases in the State, or brings into the State for sale or use, playing cards, shall pay a tax of twenty-five cents for each separate deck or pack so bought or brought into the State.

Sec. 20. On each stud horse and jack-ass let to mares for a price, there shall be a tax equal in amount to the price charged for the season, not to be less than five dollars, and if no price is charged by the season, there shall be a tax of ten dollars; fifty per cent additional for county purposes.

Sec. 21. Every horse or mule drover, or person who buys or receives horses or mules from another for sale, shall pay a tax of one and one-half per cent. on each sale or profit made in exchange of horses or mules, due as soon as the sale is effected, or profit by the exchange is received; and upon failure to pay such tax, in the County, he shall forfeit and pay one hundred dollars, which shall be collected by the Sheriff by distress or otherwise, one-half to his own use, and the other half to the use of the State.

Sec. 22. Every person who, for himself or as an agent for another, sells riding vehicles, shall pay one per cent. on his sales.

Sec. 23. Every auctioneer on all goods, wares or merchandise, sold by himself or agent, whether the growth or manufacture of this State or not, shall pay one per cent. on the gross amount of his sales, subject to all the

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regulations and exemptions set forth in the ten chapter of the Revised Code, entitled "Auctions and Auctioneers."  
Sec. 24. Every commission merchant shall pay a tax of one-fourth of one per cent. on his sales as commission merchant.

Sec. 25. Every person whose occupation or business is to keep horses or vehicles for hire, or to let, shall pay a tax of five dollars for every horse for that purpose, at any time during the year, to be collected by the Sheriff quarterly: *Provided*, That this section shall not apply to draymen.

Sec. 26. Every licensed retailer of spirituous liquors, wines or cordials, \$75 for one year. Every retailer of malt liquors only, shall pay \$15. The taxes in this section shall be in addition to the tax imposed on purchases of liquors in this schedule.

Sec. 27. Every person that peddles goods, wares or merchandise, either by land or water, or any drugs, nostrums, or medicines, whether such person shall travel on foot or with a conveyance or otherwise, shall first have proved to the County Commissioners that he is of good moral character, and shall have obtained from the Commissioners (who may in their discretion make or refuse) an order to the Sheriff to grant him peddler's license to expire on the first of... next ensuing, and the sheriff, on production of a copy of such order, certified by the Clerk of said Commissioners, shall grant such license for his County on the receipt of twenty dollars tax: *Provided*, (1.) That not more than one person shall peddle under the license. (2.) That any person who temporarily carries on a business as merchant in any public place, and then removes his goods, shall be deemed a peddler. (3.) That nothing in this section contained shall prevent any person freely selling live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture within this State. (4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act on persons who deal in the same species of merchandise, which tax shall be collected or secured in the same manner as is the case of other merchants and traders.

Sec. 28. Every itinerant who deals in or puts up lightning rod, five dollars.

Sec. 29. Every itinerant who sells spirituous liquors, wines or cordials, not the product of his own farm, shall pay twenty-five dollars, and be under the same rules and restrictions as peddlers, except that an order from the Commissioners shall not be required for a license.

Sec. 30. Every company of gypsies, or strolling company of persons, who make a support by pretending to tell fortunes, horse trading, tinkering or begging, fifty dollars, recoverable out of any property belonging to any one of the company; but nothing herein contained shall be so construed as to exempt them from indictment or penalties imposed by law.

Sec. 31. Every non-resident or drummer or agent of a non-resident, who shall sell any spirituous, vinous or malt liquors, goods, wares, or merchandise by sample or otherwise, whether delivered or to be delivered, shall pay an annual tax of twenty-five dollars, and a tax of like amount as is payable by residents on their purchases or sales, as the case may be, of similar articles. Before making such sales, he shall obtain from the Sheriff of the County in which he proposes to do business, a license in writing, which the Sheriff may give on his entering into bond in the sum of five hundred dollars, with sufficient security, conditioned to pay the taxes herein imposed, when demanded by the Sheriff. Any person violating the provisions of this paragraph shall be deemed guilty of a misdemeanor, and upon conviction, shall be fined and imprisoned at the discretion of the Court, and shall forfeit and pay five hundred dollars to the Sheriff, to be collected by distress or otherwise, four hundred dollars of which shall be accounted for as other taxes, and the residue he may retain to his own use or to the use of the informer.

Sec. 32. The chief officers of banks, including private bankers, saving  
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