

Miscellaneous.

AN IRISH STORY.—Two Irishmen engaged in peddling on packages of linen, bought an old mule to aid in carrying the burdens. One would ride awhile, then the other, carrying the bales of linen on the mule. One day the Irishman who was on foot got close up to the heels of his muleship, when he received a kick on one of his shins. To be revenged he picked up a stone and hurled it at the mule, but struck his companion on the back of the head. Seeing what he had done he stopped and began to groan and rub his shin. The one on the mule turned and asked what was the matter. "The bloody crathur kicked me," was the reply. "Be Jabers he's did the same thing to me on the back of me head," said the other.

The following advertisement appears in an Arkansas paper: "Any gals what's got a bed, a coffee pot and skillet, knows how to cut out britches and take keer of children, can have my services till death parts both on us."

Some queer fellow who has tried em says:—"There are two kinds of wine in Stuttgart; to drink one is like swallowing an angry cat; the other, like pulling the animal back by the tail."

A work-house is an institution so called because no work is done in it.

According to Balzac, "the shortest line in politics is a curve."

Why are coquettes like wheelwrights? Because they "tire" their fellows.

SCALE OF DEPRECIATION!

The following Act, in relation to the scaling of Confederate Currency, from the time of its first issue to the end of the war, passed at the recent session of the General Assembly:

A BILL TO BE ENTITLED AN ACT TO ESTABLISH A SCALE OF DEPRECIATION OF CONFEDERATE CURRENCY.

WHEREAS, By an ordinance of the Convention, entitled "An ordinance declaring what laws and ordinances are in force, and for other purposes," ratified on the 18th day of October A. D., 1865, it is made the duty of the General Assembly to provide a scale of depreciation of the Confederate Currency from the time of its first issue to the end of the war; and it is further therein declared that "all executory contracts, solvable in money, whether under seal or not, made after the depreciation of said currency before the 1st of May, 1865, and unfiled (except official bonds and penal bonds payable to the State) shall be deemed to have been made with the understanding that they were solvable in money of the said currency," subject, nevertheless, to evidence of different intent of the parties to the contract; therefore,

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same;

That the following scale of depreciation be and the same is hereby adopted and established as the measure of value of one gold dollar in Confederate currency for each month, and the fractional parts of the month of December, 1864, from the 1st day of Nov, 1861, to the 1st day of May, 1865, to wit:

Scale of depreciation of Confederate currency the gold dollar being the unit and measure of value from November 1st, 1861, to May 1st, 1865:

Mr. 1861.	1862	1863	1864	1865.
Jan.	\$1 20 33	60	\$21 00	\$50 00
Feb.	1 30	3 00	21 00	50 00
Mar.	1 50	4 00	23 00	60 00
Apr.	1 50	5 00	20 00	100 00
May,	1 50	5 00	19 00	
June,	1 50	6 50	18 00	
July,	1 50	9 00	21 00	
Aug.	1 50	14 00	23 00	
Sept.	2 00	14 00	25 00	
Oct.	2 00	14 00	26 00	
Nov. 1 to 10	2 50	15 00	30 00	
Dec. 1 to 15	2 50	20 00		
December 1st to 10th inclusive,	35 00			
" 10th to 20,	42 00			
" 20 to 31st,	49 00			

And, whereas, Many grave and difficult disputes may arise between executors, administrators, guardians and trustees, and their legatees, distributees, wards and cestuique trust, in the settlement of their accounts and trust, arising from the depreciation of Confederate currency, State treasury notes and bank notes, incident to and growing out of the late war; and that law suits and expensive litigation may be obviated,

Be it further enacted, That in all such cases, the parties are hereby empowered to form a full and perfect statement of the case on both sides, which case shall be committed to the determination of one of the Judges of the Superior Courts chosen by the parties, who is hereby authorized to consider and determine the same, according to equity and good conscience: Provided, however, That no part of this section shall be construed to stop or hinder any person from proceeding in the usual course of law, if he shall deem the same necessary.

A true copy. J. A. ENGELHARD, Clerk of Senate

THE STAMP ACT.

ONE OF THE TAX LAWS OF THE U. STATES

Acknowledgement of deeds. Exempt.

Affidavit. 5 cents.

(In suit or legal proceedings.) Exempt.

Agreement or Appraisal, for each sheet or piece of paper on which the same is written.—5 cents.

Assignments or Transfers, of mortgage lease or policy of insurance, the same duty as on the original instruments of patent right.—5 cts.

Bank Checks, Drafts or Orders, &c., at sight or on demand.—2 cents.

Bills of Exchange; Inland drafts or order, payable otherwise than at sight or on demand, and any promissory 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.—5 cents.

For every additional, hundred dollars, or fractional part thereof.—5 cents

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

Or receipt of goods on any foreign ports.—10 cents.

Bill of Sale of any vessel, or part thereof, when the consideration does not exceed \$500.—50 cents.

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

Exceeding \$1,000, for each \$500, fractional part thereof.—50 cents.

Of personal property [other than ship or vessel]—5 cents.

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 thereupon is \$1,000 or less.—50 cents.

Where the money recoverable exceeds \$1,000, for every additional \$1,000, or fractional part thereof.—50 cents.

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.—25 cents.

Certificates of deposit in bank, sum not exceeding \$1.00.—2 cents.

Of deposit in bank, sum exceeding one hundred dollars.—5 cts.

Of stock in an incorporated company.—25 cents

General.—5 cent's.

Of a qualification of a Justice of the Peace, Commissioner of Deeds or Notary Public.—5 cents.

Of search of records.—5 cents.

That certain papers are on file.—5 cents.

That certain papers cannot be found. 5cts

Of redemption of land sold for taxes.5cts.

Of birth, marriage and death.—5 cents.

Of qualification of school teachers.—5 cts.

Of profits on an incorporated company, for a sum not less than ten dollars and not exceeding fifty dollars, 10 cents.

Exceeding fifty dollars and not exceeding one thousand dollars, 25 cents.

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

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

Certified Transcript of judgments, satisfaction of judgments and of all papers recorded or on file, 5 cents.

(N. B. As a general rule, every certificate which has or may have, a legal value in any court of law or equity, will require a stamp duty of 5 cents.

Check Draft or Order for the payment of any sum of money exceeding ten dollars, drawn upon any person or other than a bank, banker or trust company, at sight or on demand 2 cents.

Contract [See Agreement Brokers; 10 cts

Conveyance Deed, instrument of writing whereby lands, tenements, or other realty sold shall be conveyed, the actual value which does not exceed five hundred dollars, 50 cents.

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

For every additional \$500, or fractional part thereof, in excess of \$1,000.—50 cts.

Entry of any goods, wares or merchandise at any custom house, not exceeding \$100 in value 2 1/2 cents.

Exceeding \$100 and not exceeding \$500 in value 50 cents.

Exceeding \$500 in value, \$1.00.

For the withdrawal of any goods or merchandise from bonded warehouse, 50 cts.

Guager's Return if for quantity not exceeding 500 gallons, gross, 10 cents.

Exceeding 500 gallons, 25 cents.

Power of Attorney to sell or transfer stock, or collect dividends thereon. 25 cents.

To vote at an election of incorporated company, 10 cents.

To receive or collect rents, 25 cents.

To sell, or convey or rent, or lease real estate, \$1.00.

For any other purpose, 50 cents.

Probate of Will or letters of administration, where the value of both real and personal estate does not exceed \$2,000, \$1.00.

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

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

Protest upon bill note, check or draft, 25cts.

Promissory Note [See Bills of Exchange, inland] Renewal, of subject to same duty as an original note

Receipt for the payment of any sum of money, or debt due, exceeding \$20, or for the delivery of any property, 2 cents.

Trust Deed made to secure a debt to be stamped as a mortgage conveying estate to uses, to be stamped as a conveyance.

Warehouse Receipt for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or private warehouse not exceeding \$500 in value 10 cents.

Exceeding \$500 and not exceeding \$1,000 20 cents.

Exceeding \$1,000, for every additional \$1,000 or fractional part thereof in excess of \$1,000, 10 cents.

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

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

Writ or original process issued by a court not of record where the amount claimed is \$100 or over, 50 cents.

Upon every confession of judgment or cognovit for one hundred dollars or over, except in cases where the tax for a writ has been paid, 50 cents.

Writ or other process appeals from justices courts, or other courts of inferior jurisdiction, to a court of record, 50 cents.

Warrants of distress, when the amount of rent claimed does not exceed one hundred dollars, 25 cents.

When the amount exceeds one hundred dollars, 50 cents.

Insurance, Marine, Inland and Fire Companies. Where the consideration paid for the insurance, in cash, premium notes or both, does not exceed ten dollars, 10 cents.

Exceeding \$10 and not exceeding \$50, 50 cents.

Insurance, Life, when the amount insured does not exceed \$1,000—25 cents.

Exceeding \$1,000 and not exceeding \$5,000—50 cents.

Exceeding \$5,000, \$1.00.

Lease of Lands or Tenements, where the rents does not exceed three hundred dollars per annum, 50 cents.

Exceeding \$300, for every additional \$200 or fractional part thereof, in excess of \$300,—50 cents.

Perpetual, subject to stamp duty as a "conveyance."

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

Measures' Return, if for quantity not exceeding 1,000 bushels, 10 cents.

Exceeding 1,000 bushels, 25 cents.

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

Exceeding \$500, for every additional \$500 or fractional part thereof, in excess of \$500, 50 cents.

Pawners' Checks, 5 cents.

Passage Ticket from the United States to any foreign port, costing not more than \$35, 50 cents.

Costing more than \$35 and not exceeding \$50, \$1.00.

For every additional \$50 or fractional part thereof, in excess of \$50. 1.00.

GENERAL REMARKS.

Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule B, except proprietary and playing card stamps, for which a special use 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 whose use it is made, may stamp it before it is used; but in no case can it be legally used without a stamp; and if used after the 30th of July, 1864, and used without a stamp, it cannot afterwards be effectually 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: summons, warrants, publication, petitions &c., in which case these, as the original process, severally require stamps.

Writs of scire facias are subject to stamp duty as original processes.

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 5 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, or at any time designated, are subject to stamp duty as Promissory Notes.

The assignment of a mortgage is subject to the same stamp duty as that imposed upon the Original instrument; that is to say, for every sum of five hundred dollars, or any fractional part thereof, of the amount secured by the mortgage, at the time of its assignment, there must be affixed a stamp or stamps, denoting a duty of fifty cents.

When two or more persons join in the execution of an instrument, the stamps to

which this instrument is liable under the law, may be affixed and cancelled by one of the parties.

In conveyances of real estate, the law provides that the stamp affixed must answer to the value of the estate on interest conveyed.

No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note has affixed thereto the stamp or stamps denoting the duty required, and whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers, such stamp duty being the highest rates required for such instruments; or either of them. In such case a note or memorandum of the value or denomination of the stamp affixed, should be made upon the margin or in the acknowledgement of the instrument which is not stamped.

THE POSTAGE LAW,

For the convenience of our readers many of whom are uninformed as to the present postal rates, we extract and prepare the following from the existing regulations as published in the *United States Mail*:

LETTER POSTAGE.—PREPAYMENT.

The law requires the postage on all letters to be prepaid by stamp or stamped envelopes—payment in money being prohibited. All drop letters must also be prepaid. The only letters on which payment is not demanded, are those addressed to the President, or Vice-President or members of Congress, and letters on official business to the chief of the Executive Departments of the Government, the heads of bureaus, and chief clerks and others invested with the franking privilege.

RATES.

The rates of letter postage is three cents per half ounce, throughout the United States; and three cents for each additional half ounce or fraction thereof. The ten cent Pacific rate is abolished.

The rate of postage on drop letters is two cents per half ounce or fraction thereof, at all offices where free delivery by carrier is established. Where such free delivery is not established; the rate is one cent.

NEWSPAPER POSTAGE.

The following is the postage on newspapers, when sent from the office of publication, to regular subscribers:

Postage on Daily papers to subscriber when prepaid quarterly or yearly in advance, either at the mailing office or office of delivery, per quarter, (three months.) 35 cts.

Six times per week, per quarter, 30 "

For Tri-Weekly, " " 15 "

For Semi-Weekly, " " 10 "

For Weekly, " " 5 "

Weekly Newspapers (one copy only) sent by the publisher to actual subscribers within the county where printed and published, free.

QUARTERLY PAYMENTS.

Quarterly postage cannot be paid for less than three months. If a subscription begins at any other time than the commencement of an official quarter, the postage received by the P. M., must still be entered in his account for that quarter—Subscribers for short terms—exceeding three months, say four or five months—can pay quarterly postage for the actual term of their subscriptions—that is, for one quarter and a third, one quarter and two thirds, &c. The law only requires that at least one quarter's postage shall be prepaid, and not more than one year's postage. Any term between one quarter and one year can therefore be prepaid at proportionate rates. Subscribers can pay the postage for the fraction of a quarter, at the same rates for a whole quarter, by including the fraction with the next whole quarter, and paying for both at the same time.

PRIVILEGES TO PUBLISHERS.

Publishers of Newspapers and Periodicals may send to each other from their respective offices of publication, free of postage one copy of each publication, and may also send to each actual subscriber, included in their publications, bills and receipts for the same, free of postage.—They may also state on their respective publications, the date when the subscription expires, to be written or printed.

SMALL PAPERS.

Religious, Educational and Agricultural Newspapers of small size, issued less frequently than once a week, may be sent in packages to one address at the rate of one cent for each package not exceeding four ounces in weight, and an additional charge of one cent is made for each additional four ounces or fraction thereof, the postage to be paid quarterly or yearly, in advance.

NEWS DEALERS.

News dealers may send newspapers and periodicals to regular subscribers at the quarterly rates, in the same manner as publishers, and may also receive them from publishers at subscribers rates. In both cases the postage to be prepaid, either at the mailing or delivery office.

POSTAGE ON TRANSIENT MATTER—BOOKS AND CIRCULARS.

Books not over 4 ounces in weight, to one address, 3 cents; over 4 ounces, and not over 8 ounces, 8 cents; over 8 ounces

and not over 12 ounces, 12 cents; over 12 ounces, and not over 16 ounces, 16 cents.

Circulars, not exceeding three in number, to one address, 2 cents; over three, and not over six, 4 cents; over six, and not over nine 6 cents; over nine, and not exceeding twelve, 8 cents.

MISCELLANEOUS.

On miscellaneous mailable matter embracing all pamphlets, occasional publications, transient newspapers, hand-bills and posters, book manuscript and proof-sheets, whether corrected or not, maps and prints, engravings, sheet music blanks, flexible patterns, samples and sample cards, photographic paper, letter envelopes, postal envelopes or wrappers, cards, paper, plain or ornamental photographic representations of different types, seeds, cuttings, bulbs, roots and scions, the postage to be prepaid by stamps, is on the package to one address not over 4 ounces in weight, 2 cents; over 4 ounces, and not over 8 ounces, 4 cents; over 8 ounces, and not over 12 ounces, 6 cents; over 12 ounces, and not over 16 ounces, 8 cents.

HOW TO BE WRAPPED.

All mail matter not sent at letter rates of postage, embracing books, book-manuscripts, proof-sheets and other printed matter, and all other mail matter, except seeds, must be so wrapped or enveloped with open sides or ends as to enable the postmaster to examine the package without destroying the wrapper; otherwise such packages must be rated with letter postage. No communication, whether in writing or in print, can be sent with any seeds, roots, cuttings or scions, maps, engravings or other matter not printed, except upon the separate matter, at the established rates.

CLUBS.

Where packages of newspapers or periodicals are received at any post office directed to one address and the names of the club of subscribers to which they belong, with the postage for a quarter in advance shall be handed to the postmaster, he shall deliver the same to their respective owners. But this does not apply to weekly newspapers, which circulate free in the county where printed and published.

PRE-PAYMENT OF TRANSIENT MATTER.

All transient matter must be prepaid by stamps. But if it comes to the office of delivery without prepayment, or short paid the unpaid postage must be collected on delivery at double the prepaid rate.

Great neglect exists in the strict quarterly prepayment of postage on printed matter sent to regular subscribers.—No such paper should be delivered unless it is either pre-paid at the mailing office, or at the delivery office, for at least a quarter. If not so prepaid, postmasters must collect postage on each copy as on transient matter. If they fail they will be charged with the full postage due, and in clear cases removed from office for neglect.

WRITING ON NEWSPAPERS.

To enclose or conceal a letter, or other thing (except bills and receipts for subscriptions) in, or to write or print anything after its publication upon any newspaper, pamphlet, magazine, or other printed matter, is illegal and subjects such printed matter, and the entire package of which it is a part, to letter postage.

Any word or communication, whether by printing, marks or signs, upon the cover or wrapper of a newspaper, pamphlet, magazine or other than the name and address of the persons to whom it is to be sent, and the date when subscription expires, subjects the package to letter postage.

GOVERNMENT OF THE UNITED STATES.

President—Andrew Johnson, of Tennessee.

Secretary of State—W. H. Seward, of New York.

Secretary of War—Edwin M. Stanton, of Pennsylvania.

Postmaster-General—Wm. Dennison, of Ohio.

Secretary of the Navy—Gideon Welles, of Connecticut.

Secretary of the Interior—James Harlan, of Iowa.

Secretary of the Treasury—Hugh McCallough, of Illinois.

Attorney-General—James Speed, of Kentucky.

President of the Senate—Lafayette S. Foster, of Connecticut.

Speaker of the House—Schuyler Colfax of Indiana.

SUPREME COURT.

Salmon P. Chase, of Ohio, Chief Justice

1. James M. Wayne, Georgia.
2. Samuel Nelson, New York.
3. Robt' C. Grier, Pennsylvania.
4. Nathan Clifford, Maine.
5. Noah H. Swayne, Ohio.
6. Daniel Davis, Illinois.
7. Samuel Miller, Iowa.
8. Samuel F. Field, California.

LIEUTENANT GENERALS.

Winfield Scott, Virginia.

Ulysses S. Grant, Ohio.

Adjutant General—Lorenzo Thomas, Delaware.

Judge Advocate General—Joseph Holt, District Columbia.

Quarter Master General—Montgomery C. Meigs, of Pennsylvania.