

THE DAILY UNION BANNER.

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Terms of Subscription to the Union Banner.

Our paper will be published daily at the following rates in Federal currency:

Daily paper, six months	\$5 00
Daily paper, three months	\$3 00
Weekly paper one year	\$3 00

News agents **FIVE DOLLARS** per hundred. Single copies at the office 10 cts.

Advertising Rates.

All advertisements will be charged **ONE DOLLAR** a square of ten lines or less, small type, for each insertion, and fifty cents per square for each subsequent insertion. A liberal deduction made to monthly advertisers.

No advertisements inserted unless paid for in advance.

The name of no subscriber entered on our books unless paid for in advance.

No one is authorized to receive and receipt for money for subscription or other work done at this office, except the Publisher and the Proprietor.

All letters concerning the office must be addressed to

J. J. STEWART, PUBLISHER.

THE INTERNAL TAXES.

THE STAMP ACT.

SCHEDULE B.

ACKNOWLEDGMENT—of deeds	exempt.	
AFFIDAVIT—in suit or legal proceedings	5 cents.	
AGREEMENT OR APPRAISEMENT—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 instrument	5 cents.	
BANK CHECKS, DRAFTS OR ORDERS, &c.—at sight or on demand	2 cents.	
BILLS OF EXCHANGE, BRAND—draft 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.	
BILLS OF LADING—of vessels for ports of the United States or British North America	exempt.	
Or receipt for goods on any foreign ports	10 cents.	
BILL OF SALE—of any vessel, or part thereof when the consideration does not exceed five hundred dollars	50 cents.	
Exceeding five hundred dollars and not exceeding one thousand dollars	\$1.	
Exceeding \$1,000, for each \$500, or fractional part thereof	50 cents.	
Of personal property [other than ship or vessel]	5 cents.	
BOND—personal, for payment of money [See Mortgage]	Official	
For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is one thousand dollars or less	50 cents.	
Where the money recoverable exceeds one thousand dollars, for every additional one thousand dollars, or fractional part thereof	50 cents.	
BONDS—county, city and town bonds, railroad 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 one hundred dollars	2 cents.	
Of deposit in bank, sum exceeding one hundred dollars	5 cents.	
Of stock in an incorporated company	25 cents.	
General	5 cents.	
Of a qualification of a Justice of the Peace	5 cents.	
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	5 cents.	
Of redemption of land sold for taxes	5 cents.	
Of birth, marriage and death	5 cents.	
Of qualifications of school teachers	5 cents.	
Of profits in 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 dollars, or fractional part thereof	25 cents.	
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 (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 five cents)	5 cents.	
CHECK, DRAFT OR ORDER—for the payment of any sum of money, exceeding ten dollars, drawn upon any person other than a bank, banker, or		

trust company, at sight or on demand	2 cents.
CONTRACT—(See Agreement).	40 cents.
Brokers	40 cents.
CONVEYANCE—deed, instrument or writing whereby lands, tenements, or other realty sold shall be conveyed, the actual value which does not exceed five hundred dollars	50 cents.
Exceeding five hundred dollars, and not exceeding one thousand dollars	\$1.
For every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars	50 cents.
ENTRY—of any goods, wares or merchandise at any custom house not exceeding one hundred dollars in value	25 cents.
Exceeding one hundred dollars, and not exceeding five hundred dollars in value	50 cents.
Exceeding five hundred dollars in value	\$1.
For the withdrawal of any goods or merchandise from bonded warehouse	50 cents.
GUAGEE'S RETURN—if for quantity not exceeding five hundred gallons gross	10 cents.
Exceeding five hundred gallons	25 cents.
POWER OF ATTORNEY—to sell or transfer stock, or collect dividends thereon	25 cents.
To vote an election of incorporated company	10 cents.
To receive or collect rents	25 cents.
To sell, or convey, or rent, or lease real estate	50 cents.
For any other purpose	\$1.
PROBATE OF WILL—or letters of administration, where the value of both real and personal estate does not exceed five hundred dollars	50 cents.
For every additional two thousand dollars, or fractional part thereof, in excess of two thousand dollars	50 cents.
Bonds of executor, administrators, guardians and trustees, are each subject to a stamp duty of	\$1.
PROTEST—upon bill note, check or draft	25 cents.
PROMISSORY NOTE—(See Bills of Exchange, inland)	2 cents.
Renewal of, subject to same duty as an original note	
RECEIPT—for the payment of any sum of money, or debt due, exceeding twenty dollars, 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	10 cents.
WAREHOUSE RECEIPT—for any goods, wares, or merchandise, whether provided for, deposited or stored in any public or private warehouse, not exceeding five hundred dollars in value	20 cents.
Exceeding five hundred dollars, and not exceeding one thousand dollars	40 cents.
Exceeding one thousand dollars for every additional one thousand dollars, or fractional part thereof, in excess of one thousand dollars	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 other original process issued by a court not of record, where the amount claimed is one hundred dollars 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' court, or other courts of inferior jurisdiction, to a court of record	50 cents.
Warrants of distress, when the amount or rent claimed does not exceed one hundred dollars	25 cents.
When the amount exceeds one hundred dollars	50 cents.
INSURANCE—Marine, inland and Fire. Where the consideration paid for the insurance, in cash, premium notes, or both, does not exceed \$10	10 cents.
Exceeding ten dollars, and not exceeding fifty dollars	50 cents.
INSURANCE, Life—when the amount insured does not exceed one thousand dollars	25 cents.
Exceeding one thousand dollars, and not exceeding five thousand dollars	50 cents.
Exceeding five thousand dollars	\$1.
LEASE—of lands or tenements, where the consideration does not exceed three hundred dollars per annum	50 cents.
Exceeding three hundred dollars for each additional two hundred dollars, or fractional part thereof, in excess of three hundred dollars	50 cents.
Personal, subject to stamp duty as a conveyance.	
Clause of guaranty of payment of rent, incorporated or indorsed, five cents additional	
MEASURERS' RETURN—if for quantity not exceeding one thousand bushels	10 cents.
Exceeding one thousand bushels	25 cents.
MORTGAGE—trust deed, bill of sale, or personal bond for the payment of money, exceeding one hundred dollars, and not exceeding five hundred dollars	50 cents.
Exceeding five hundred dollars, for every additional five hundred dollars, or fractional part thereof, in excess of five hundred dollars	50 cents.
PAWNERS' CHECKS	
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	

For every additional fifty dollars, or fractional part thereof, in excess of fifty dollars \$1.

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.

Revenue 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 June, 1864, and used without a stamp, it shall afterwards be effectually stamped. Any stamp upon the part of the maker of an instrument is appropriately stamp it, renders him liable to a penalty of two hundred dollars.

Stamps are commenced in many States by other process than writ, viz: summons, warrant, publication, petition, &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 in printed or written evidence of any 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 the 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 tax 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 rate required for such instruments, or either the value or the consideration of the mortgage, if made upon the margin or in the acknowledgment of the instrument which is not stamped.

White Sulphur Springs, CATAWBA COUNTY, N. C.

The undersigned having assumed the management of this justly celebrated watering establishment, announces to the public, that on and after the first of June he will open the same for the reception of boarders to the number of fifty. There are several very prettily located cottages on the grounds suitable for families or single persons. With the view of conforming to the present financial condition of the country, the price of board has been fixed at \$35 per month or a less time \$2 per day, current funds.

The long experience and extensive practice of the undersigned as a Physician, will insure to invalids who may seek the waters of Catawba for their medicinal qualities, such devotion as will best elaborate their healing qualities, and his personal supervision will be given to secure the utmost comfort to his guests. The Springs will be kept open till the 1st of November.—There are several Chalybeate the medicinal properties of which stand unrivalled. Persons wishing to avail themselves of the advantage here offered, will please address the Proprietor as early as possible,—Post Office, Newton, Catawba County, N. C.

In coming to the Springs they will get off the cars at Roberts Turn Out, Statesville and Morganton Rail Road.

WM. FREDRICK STUART
May 28th, 1865. 211-21

DRUG AND APOTHECARY STORE.

HENDERSON & SCHAFER,
UP STAIRS
In DR. HENDERSON'S
BRICK BUILDING, corner Main
and Water Streets, have on hand a
large assortment of

**Pure Drugs, Chemicals,
PAINTS, OILS,
DYE STUFFS, VARNISHES,**
guaranteed pure and of the best
quality. Also,
**SODA, COPPERAS,
SNUFF, TOBACCO, CIGARS,
PURE BRANDY & WHISKEY**
for medicinal purposes. All of which
will be sold at the lowest market
rates.

MEDICINES
for Physicians carefully put up.
Physicians prescriptions carefully
compounded and put up at all hours
day or night by an experienced
DRUGGIST and CHEMIST.
Salisbury, June 1865. 28dtf

OFFICE PROVOST MARSHAL,
Salisbury, N. C. June 17 1865.

General Order
No. 5.
All permits from these Head Quarters for the sale of Liquors are hereby revoked.

II. All persons at this Post are strictly prohibited from selling or giving away Brandy, Whiskey, Ale, Beer, or any other intoxicating drinks to any person, soldier or citizens, on penalty of arrest and confinement and the confiscation of all spirituous liquors found on the premises.

By order of
Lt. Col. C. H. BUTTERFIELD,
Commanding Post.

H. M. SPAIN,
Capt. and Provost Marshal.

DR. C. A. HENDERSON,
RESPECTFULLY INFORMS THE PUBLIC
that he is still engaged in the practice of Medicine. Office up stairs at
HENDERSON & SCHAFER'S
Drug Store, Salisbury North Carolina.

Attention Ladies!
DON'T YOU WANT TO INDULGE IN THE
luxury of a RICH SILK DRESS, black,
brown, purple, plaid and green. Call and examine
our specimens just received at the
Boydens House Store.

IF YOU WISH
A Stylish mantle, call at the
Boydens House Store.

AND TO MAKE
them up send for your needles to the
Boydens House Store.

JUST RECEIVED
Swiss Muslin at the
Boydens House Store.

Salisbury, N. C., June 15th, 1865. 28—d2t

KEEF P. BATTLE. J. M. HECK. B. P. WILLIAMSON.
NORTH CAROLINA
Land Agency.
BATTLE, HECK & CO., RALEIGH, N. C.
will buy, sell and lease, adjust titles of, pay taxes,
and take general care of all kinds of Real
Estate, gold, copper, lead, iron and other mines, water
powers &c.

Through reliable agents in every county, accurate
information will be given about particular localities,
tracts of lands, etc.

Will likewise undertake the collection of debts in
North Carolina and elsewhere, by suit or otherwise.

Communications confidential. Commissions and
charges moderate.
Raleigh June 12, 1865. je 18-4
*All paper in the State copy 4 times and send
to Battle, Heck and Co.

15 BBL. TANNER'S OIL and TURPENTINE
For sale by
E. NYE HUTCHISON.
Charlotte, June 1, 1865—2wd16.

NAILS.
I HAVE ON HAND 50 KEGS RICHMOND
Nails, assorted 4, 6, 8, 10, 12, which I will sell
for
**CASH OR
PRODUCE.**
MICHAEL BROWN.
Salisbury June 15, 1865.

STILES KENNEDY, M. D.
OFFICE NO. 5, MANSION HOUSE,
SALISBURY NORTH CAROLINA.
June 15, 1865.