THE DAILY UNION BANNER.

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Terms of Subscription to the Union Banner.

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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 advertisement 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 — 5 cents.
in suit or legal proceedings — exempt.
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
Of policy of eight — 5 cents.
BANK CHECKS, DRAFTS OR ORDERS, &c—at sight or on demand — 2 cents.
BILLS OF EXCHANGE, INLAND—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.
For every additional hundred dollars, or fractional part thereof — 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
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 — 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 five 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).
Brokers — 10 cents.
CONVEYANCE—deed, instrument or writing whereby lands, tenements, or other reality 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.
GUAGER'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 — $1.
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 four thousand dollars — 50 cents.
For every additional two thousand dollars, or fractional part thereof, in excess of two thousand dollars
Boads 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).
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
WAREHOUSE RECEIPT—for any goods, wares, or merchandise not otherwise provided for, deposited or stored in any public or private warehouse, not exceeding five hundred dollars in value — 10 cents.
Exceeding five hundred dollars, and not exceeding one thousand dollars — 20 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
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 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 rents 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
Perpetual 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.

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 June, 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, warrant, publication, petition, &c., in which case these, as the original process, severaly require stamps.

Writs of scira 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 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 affixed must answer to the value of the estate or 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 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 acknowledgment of the instrument which is not stamped.

NO CURE! NO PAY!

ENNISS'

DIARRHEA SPECIFIC,

FOR the speedy cure of DIARRHEA, FLUX, DYSENTRY and COLIC, for sale at Sill's old Drug Store by

J. H. ENNISS

Salisbury June 21, '65 — 33-tf

LOOSE COTTON

FOR SALE AT DR. SILL'S OLD DRUG STORE by

J. H. ENNISS,

Salisbury, June 22, '65 — 33-tf

NEW GOODS! NEW GOODS!

WE HAVE THIS DAY RECEIVED AND opened a FINE ASSORTMENT of

Fancy Soaps, Handkerchiefs, Extracts, Tooth and Hair Brushes, Lilly White, Hair Oils and Pomade, Also: Drugs Medicines and Dye Stuffs.

BURBANK GALLAGHER & MORRIS.

Salisbury, June 22, 1865. — 34—d6tpd

WANTED—A CIRCULAR SAW—NEW or SECOND-HAND.

CRAWFORD & LAURENS.

Salisbury, N. C., June 27, 1864. — 38—d2t

NAILS.

I HAVE ON HAND 50 KEGS RICHMOND Nails, assorted 4, 6, 8 10, 12, which I will sell low 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

White Sulpher 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 medical qualities, such devotion as will best elebate 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 Chylbeate the medical 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 Robards Turn' Out, Statesville and Morganton Rail Road.

WM. FREDRICK STUART

May 28th, 1865. — 21t-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 1765.

General Order No. 5.

All permits form 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 spiritous liquors found on the premises.

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

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

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.