



### THE NEW MACHENERY ACT.

#### MANY CHANGES HAVE BEEN MADE.

A Summary of the More Important Provisions of the New Law—How and where Taxes Fall—Schedule C. Catches Druggists, Railroads, Telephone and Telegraph Companies, Steamboats and Canals, Express Companies, Legacies and Inheritances—The other Sections Do the Rest.

RALEIGH, April 23.—The revenue and machinery acts are this year of especial interest, owing to many changes. There are three schedules of the revenue act, and these make 21 pages. The poll tax is \$1.38 (that is, it should be so, and the courts will so declare, though in the printed act it is \$1.39); the State tax 2 2/3 cents; pension tax 31-8 cents, public school tax 20 cents; total 46 cents on every \$100 of real and personal property, and moneys, credits, surplus reserve fund, undivided profits, investments in bonds, stock companies and other wise, and city, town or other municipal corporation shall have power to impose, levy and collect any greater sum than one per cent. on real and personal property, unless the Legislature gives special authority. Bank cashiers pay tax on shares directly to the State Treasurer. This applies also to B. and L. associations. Taxes on gross profits and the income from salaries and fees, public and private, one-half of one per cent. on the excess over \$1,000. All special exemptions from taxation are repealed.

In schedule B theatre licenses are \$150 a year for places of over \$10,000, and between 5,000 and 10,000 \$100 annually, each concert or lecture \$8, circuses \$100 a day, billiard and pool tables, if where liquor is used, \$25, if not, \$12.50, all other games or plays \$20; on public bridges or ferries, 2 per cent on gross receipts; 50 cents for each horse or mule kept for hire; and on persons who trade in horses or mules for profit, \$25 to State and 20 to county; 1 per cent. on commissions secured by commission merchants, brokers or dealers; cigars and cheroots 5 cents per 1,000 and on every dealer 1/2 cent per pound on manufactured tobacco; 15 cents per 1,000 for cigarettes 15 cents per 1,000 sheets cigarette paper of single cigarette size (this not to apply to manufacturers of cigars, cigarettes or manufactured tobacco), and no county shall tax any such dealers. Merchants purchase tax 1-10 of 1 per cent. this not to apply to purchasers of farm products from the producers. Liquor dealers 2 per cent. license tax on total amount of purchases in or out of the State. Druggists who deal in spirits \$50 license tax; and if they allow drinking in their place of business they are liable for the regular liquor tax; but in towns of less than 500 people, or where the sale of liquor is prohibited, the license tax on druggists shall be \$25. Peddlers on foot \$10 for each county; one horse \$30; two horses \$40; itinerant salesman, \$50 each, for each county; and issue of license in discretionary with county commissioners. License for sewing machine manufacturers, \$350, this allowing an unlimited number of agents and forbidding any city, county or town tax; but this does not apply to the sale of second hands machines taken in exchange for a new machine. Persons who sell pianos or organs by sample, \$10 to each instrument. Tax on Gypsies or any person who pretend to tell fortunes, \$150 for each county. On persons who put up lightning rods \$20. On itinerant stove, range or clock peddlers, \$100 on each wagon, or each agent, in each county. License fee for fire or accident insurance companies, \$200 each, and on life insurance companies \$250 each, all companies to pay 2 per cent. tax on gross receipts in this State, unless at least one-fourth of the entire assets are invested in North Carolina, when the tax is

only 1 per cent. All banks pay in addition to ad valorem tax as follows: On \$25,000 capital, \$50, and \$2 for each \$1,000 in excess of \$25,000; also \$25 for each county in which such banks, associations or brokers have an agency. Building and loan association pay \$25 on paid-in capital less than \$50,000 and over \$15,000; and on less than \$25,000 and over 5,000, \$10. Auctioneers, \$10 tax. Pawnbrokers \$50. Liquor dealers' license tax for selling under 5 gallon quantities \$200 annually; over 5 gallon quantities, \$200; for beer exclusively, \$20; board of county commissioners having discretion as to granting licenses; counties may levy not more than the State tax. Tax on hotels with receipts of over \$7,000 \$10 and 1/2 of 1 per cent, on all gross receipts above \$7,000.

On each dentist, lawyer and practicing physicians \$5 annually, no city town or county to levy additional license tax, and all persons who write deeds, mortgages and other legal papers for pay shall be considered as lawyers. The franchise tax, which does not apply to railroads, banks and insurance companies, is \$5 on corporations having \$25,000 or less of capital stock, under \$50,000, \$10, etc.

Schedule C. requires each railroad, steamboat or canal company to pay 1 per cent. on gross receipts. Tax on legacies, or inheritances, devised to persons in the direct line, 2 3/4 of 1 per cent.; and on collateral inheritances, (save those for charitable uses) 1 1/2 per cent; no administrator to be permitted to file his final account until such taxes are paid. Tax on express companies \$3,000 annually, if receipts exceed \$10,000, annually. Telegraph and telephone companies 7 per cent. of receipts on business in State. Marriage licenses, \$1. Tax on drummers, \$50 for each one offering for sale, with or without samples; license not transferable, and no county, town, or city shall tax such drummers.

#### DAY NOT GOING TO CUBA.

Senate to do no Business Until Next Monday.

WASHINGTON, April 26.—The Senate reached an understanding to do no business until Monday. When it meets Monday it will adjourn until Thursday and then adjourn until Monday.

McKinley has decided to nominate George Day, of Canton, first assistant secretary of State and ex-Representative Bellamy Storer, of Cincinnati, minister to Belgium. They would have gone to Senate to day, but went over on account of adjournment.

Day said this afternoon that he was not going to Cuba.

A caucus of Republican Senators regarding the filling of vacancies on the Senate committees, ended in an agreement for the filling of vacancies with men of the same politics as is the predecessors.

#### Young Cashier's Embezzlement.

ATLANTA, Ga., April 24.—A sensation was created to-day by the announcement that Harry W. Cassin, cashier of the Georgia Loan, Savings and Banking company, had misappropriated some \$45,000. Cassin applied the funds of the bank to private enterprises and lost all. The friends and relatives of the young man have made up the shortage and the bank will not lose a dollar. Young Cassin will not be prosecuted. His connection with the bank ceased yesterday and he will begin life anew in Atlanta.

The new board of the North Carolina Railroad met at Greensboro last week and elected Dr. Normant president pro tem. and adjourned to June 6th; the old secretary had locked the office and gone away; the board met in a hotel.

The Christian's light should shine the brightest where it is needed the most.

### NORTH CAROLINA PARAGRAPHS.

#### NEWS IN BRIEF FROM ALL OVER NORTH CAROLINA.

Condensed News Picked up Here and There in our Exchanges—Happenings of a Week in Readable Form.

The State farms on the Roanoke are to be connected by telephone.

An effort was made to have the penitentiary board rescind the election of Wimbish as book-keeper on grounds that he is not a republican; the vote was tie.

It is not thought that Federal court Clerk Riddick will be superseded.

The new building at the Goldsboro orphanage is accepted; the Goldsboro Lumber Company makes it a present of a good deal of furniture.

The new directors of the North Carolina railroad are called to meet at Greensboro May 7th.

Negroes employed in tobacco prizes in Winston are kicking for increase in wages.

The Southern has abandoned its double track system between Salisbury and Spencer.

Durham has a new ice factory with a capacity of twenty tons a day.

The acts of the last Legislature will not appear until June.

It is said that there are 800 bicycles in use in Raleigh.

An act of the late Legislature gave the Marion and Asheville turnpike the use of fifty convicts, but the penitentiary authorities are trying to avoid furnishing them.

Goldsboro subscribes \$15,000 to secure the extension of the railway from Snow Hill to that point.

A Wake county white man gets a divorce from his wife, married eight years ago; he has just discovered that she is a negro.

There is a report that Dr. T. C. Walker has sold a gold mine in Randolph county for \$80,000.

Professor W. L. Poteat, of Wake Forest college, will deliver the annual address at the closing exercises of Salem High school, Sampson county, May 21st.

Dr. John Manning, of the University, has a stroke of facial paralysis.

A special dispatch from Kenly says the airship were seen there last night and that two persons were seen on it.

S. T. Pender, general freight and passenger agent of the Carolina and Northwestern railroad falls from a car at Lincolnton and is killed.

The mother of Senator Marcus A. Hanna died at Asheville last week.

In the apportionment by the Secretary of the Navy of the \$50,000 appropriation for the naval reserves North Carolina gets \$1,183 and South Carolina \$1,814.

A textile company at Rockingham has been incorporated by the Secretary of State.

The Governor Tuesday commissioned the following officers of the naval battalion: W. D. Pollock, lieutenant, W. P. Miller, lieutenant, junior grade; W. W. Merrill, adjutant N. B. Moore, ensign; J. G. Dick, assistant paymaster.

The State Treasurer at Raleigh has letters from a number of sheriffs warmly favoring the plan of having a "sheriffs' institute." Some want it held at Morehead City, and some at Writtsville.

The Raleigh Press-Visitor says the sales of fertilizer tax tags are fully as large and perhaps a little larger than they were last year, when they were phenomenally heavy.

When we shall get to the end of life we shall find that nothing good have been lost.

### ANOTHER KNOCK OUT.

The Supreme Court Sustains Judge Adams in Asylum cases.

RALEIGH, April 27.—The Supreme Court this afternoon filed an opinion in the asylum cases, sustaining the decision rendered by Judge Adams.

The court was unanimous in its opinion, sustaining Judge Adams.

Judge Adams, it will be remembered, decided that the new directors appointed by Governor Russell under an act of the last Legislature were entitled to the possessions of the insane asylums. The act of the last Legislature was declared defective.

### THREE MILLION DOLLAR FIRE.

Three Piers, as Many Steamships and other Vessels destroyed.

NEWPORT NEWS, Va., April 27.—A three million dollar fire raged at the piers here this morning. Three piers, three steamships, one bark and one tug were burned. A number of lives are believed to have been lost. Firemen are still fighting the flames.

### The Tender Jumped the Track.

The Lynchburg & Durham passenger train, due here at 7:31 P. M., did not reach here last Thursday night until after 1 o'clock, A. M. This delay was caused by an accident near Brookneal, about thirty miles this side of Lynchburg. The trucks of the tender jumped the track, the wheels of one side plowing along the ends of the cross-ties and the wheels on the other side ploughing along in the middle of the track. The cross-ties were torn up for some little distance. The engine was not damaged in the least, as nothing but the tender got off the track, and no one was hurt.

The Durham Hosiery Company is putting in machinery to double their capacity. About \$15,000 in the latest knitting machinery has already been added.

The Stanley Enterprise learns that the prospects are bright for the proposed railroad between Concord and Albemarle.

The last distillery in Cabarrus has been closed.

The State Entomologist discovers the dreaded San Jose peach scale at Biltmore and at Tryon, and also discovers 'peach yellow' at Tryon. The scale is worse in the east than elsewhere.

### A NOVEL MACHINE.

The Greensboro Record has this to say of an invention:

W. B. Farrar, who has made and patented many inventions, is now at work, in fact he says he has been at work on it for twenty years—on the greatest novelty ever heard of. It is a machine to make people tell the truth. He says a man may be put inside of it when on the witness stand and that he cannot help from telling the truth.

This is no joke, Mr. Farrar contends, but a reality, but he has not decided whether he will bring it out or not. Some people say if it is a success that it will ruin the business of the lawyers and break up all litigation.

Get your garden ready and get one of Landreth's Seed Catalogues free at Morris' Drug Store, where you can get the seed in bulk, packages or papers.

Improve your time, and you can depend upon it that time will improve you.

Where the temperature is just right for a saint it is too warm for a sinner.

You know the man when you know the company he keeps.

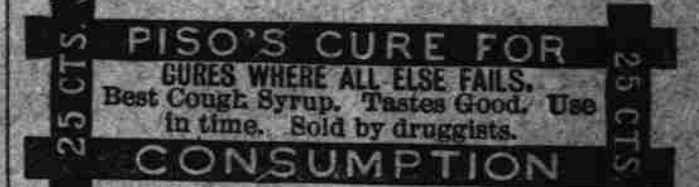
Make the devil let go of the children and he will soon have to give up the world.



Celebrated for its great leavening strength and healthfulness. Assures the food against alum and all forms of adulteration common to the cheap brands. ROYAL BAKING POWDER Co., New York.

Roses have begun to bloom here. It is regarded as extraordinarily early.

Gov. Russell's correspondence is so heavy he thinks of employing another secretary.



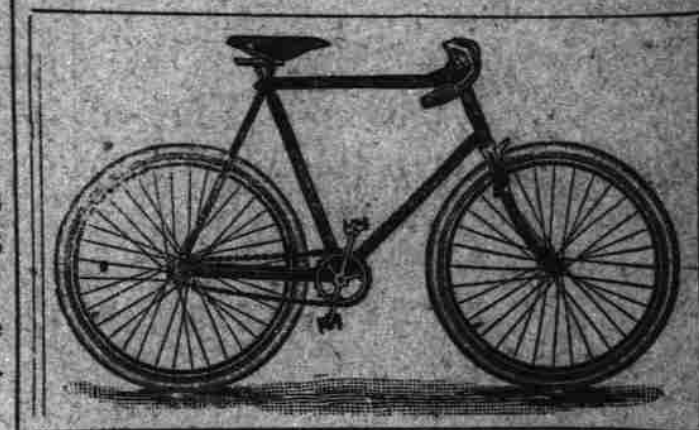
### BEST BICYCLE

"RAMBLER" has gained this title—BEST—by doing BEST Service on all kinds of roads. ASK ALL who have used the RAMBLER; they are the ones who

### PRAISE RAMBLERS

'97 Rambler's, \$80 (\$100 Last Year.)

'96 Rambler's, as long as they last, \$60



"Ideal," \$40 and \$50; "Waverly," \$50; Clipper, \$50 and \$60.

Come to see me before you buy,

MORRIS, "The Byke Druggist"

### FILL THE BILL...



Finish Perfect. Material Durable. Patterns Tasty. Price is Right. Inside and Out You Can't Find A Flaw in

Noell Bros' \$2.68 Pants

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