PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

AT ITS

REGULAR SESSION OF 1864--'65.

By order of the State Convention.

RALEIGH:
CANNON & HOLDEN, PRINTERS TO THE CONVENTION.

1865.
Section 1. 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 Public Treasurer is hereby authorized to pay to the Insane Asylum the sum of two hundred and fifty thousand dollars.

Sec. 2. Be it further enacted, That, as a part of said appropriation, the Public Treasurer is authorized to pay one hundred and fifty thousand dollars of the same in North Carolina treasury notes, if in his judgment the interest of the State would be subserved thereby.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]
Proviso.

Further appropriation.

Steamer Advance.

Sec. 1. Be it further enacted, That the sum of one hundred and fifty thousand dollars per annum be appropriated, to be paid by the Public Treasurer, to the treasurer of the institution, at such times, and in such amounts as the president and board of directors may designate: Provided, That fifty thousand dollars per annum of said annual appropriations, shall be paid by the Public Treasurer in North-Carolina treasury notes, fundable in State stocks, and the balance thereof out of any money in the treasury not otherwise appropriated.

Sec. 2. Be it further enacted, That the sum of six thousand and nine hundred dollars be, and the same is hereby appropriated for the purpose of removing and adding to the laundry and servant's house in use by the institution, and for the further purpose of making such repairs and improvements as are necessary for the proper preservation of the buildings and enclosures belonging thereto. And that the president of the board of directors be authorized to draw upon the Public Treasurer for said sum, which shall be expended as the board may direct.

Sec. 3. Be it further enacted, That the Auditor of public accounts or other proper officer, in adjusting the accounts of the steamer "Advance," be authorized and directed to allow to his Excellency, Gov. Vance, a credit of twenty thousand five hundred and fifty dollars, the amount expended in the purchase of machinery and materials abroad for the use of the mechanical department of the institution.

Sec. 4. Be it further enacted, That the 10th section of the 6th chapter of the Revised Code be so amended as to read as follows: "As to the residue of such pupils, they shall be admitted upon such terms of pay as to board and education as the board of directors may think fit."

Sec. 5. Be it further enacted, That the 14th section of the 6th chapter of the Revised Code be, and the same is hereby repealed; and that hereafter, the annual appropriation therein directed to be paid by the president and directors of the literary fund, shall be paid by the Public Treasurer, out of the public fund, at such times and in such sums as the president of the board of directors may designate.
1864-'65.—Chap. 2—3—4.

Sec. 6. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]

AN ACT TO LEGALIZE ADVANCEMENTS TO THE INSANE ASYLUM Chap. 3. AND TO AUTHORIZE A FURTHER ADVANCEMENT.

Section 1. 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 advancements made to the Insane Asylum by the Public Treasurer, to the amount of seventy-five thousand dollars as set forth in his report to this session of the General Assembly, be, and the same are hereby fully legalized and adopted.

Sec. 2. Be it further enacted, That the Public Treasurer be authorized to advance the further sum of one hundred thousand dollars to meet the immediate wants of the institution. [Ratified the 3d day of December, 1864.]

COMMON SCHOOLS.

AN ACT TO GRADE THE COMMON SCHOOLS AND TO INCREASE Chap. 4. THEIR USEFULNESS.

Section 1. 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 in order to prolong the sessions of the common schools, and to enlarge the sphere of their usefulness, there may be established in any district in the State, a graded school, under the regulations hereinafter prescribed; and the whole system of graded and common schools shall hereafter be known and designated as the public schools of North-Carolina.

Sec. 2. Be it further enacted, That the president and directors of the literary fund, shall not, for any purpose whatever, except the want of income, diminish the usual semi-annual appropriations to what are now known as the common schools of the State, and these appropriations, with the
county taxes, levied under existing laws for school purposes shall be applied as heretofore. But when the income of the literary fund shall exceed those appropriations, the president and directors of the fund shall apply such portion of the surplus as they may deem proper to the use of graded schools, dividing the amount among all the counties in the same ratio with other distributions, and causing advertisement to be made of this action, with the notice of the distribution for the other public schools.

**Sec. 3.** Be it further enacted, That the superintendent of public schools for the State shall be authorized to appoint one agent in each county to collect subscriptions and donations for graded schools; and all collections shall be made and paid to the treasurer of the literary fund, under such regulations as the State superintendent may prescribe; and it shall be the duty of the literary board to invest such funds for the use of the graded schools of the whole State: Provided, That when the donors so request, their donations shall be invested for the use of the graded schools in the particular counties specified.

**Sec. 4.** Be it further enacted, That the dividends of such investments shall be semi-annually appropriated by the literary board for the uses specified above, together with the appropriations from the literary fund for graded schools.

**Sec. 5.** Be it further enacted, That when an individual or individuals in any school district of the State shall subscribe and pay for the use of said school a sum larger than that due to it from the annual appropriations from the literary fund for common school purposes and from county taxes, he, she or they, when the said subscription is made known to the State superintendent in the manner hereinafter provided, shall be permitted to select the teacher for said school, under such regulations as the State superintendent shall adopt, and to fix the salary and the length of the school. And in such cases the district committee shall be allowed to determine the time for the commencement of the sessions, and to fix the vacations; and they shall also perform all the other duties heretofore required of district committees, including those of locating the school houses,
of making reports of the schools and of giving drafts on the public fund.

Sec. 6. Be it further enacted, That when any party or parties shall subscribe to a district school as above, the said party or parties shall bring the matter to the attention of the chairman of the board of county superintendents of public schools for the county; and the said chairman and the said party or parties, shall, in forms, prepared by the State superintendent, sign a statement of the facts and have it authenticated by the clerk of the county court, with his seal of office, and forwarded to the State superintendent. And when such agreement, so authenticated, shall be received by said officer, he shall issue authority to the said subscriber or subscribers, or to such persons as said subscriber or subscribers may designate, to select teachers as aforesaid, and according to the rules adopted by said State superintendent.

Sec. 7. Be it further enacted, That the amount due to each county of the State for graded schools, shall be paid on a separate warrant to the chairman of the board of superintendents of public schools for the county; and it shall be divided among the schools of the county in the same ratio with the other school funds. But said chairman shall keep separate accounts, and make separate reports of the two funds, but under the same regulations and penalties. And hereafter all such chairmen shall be allowed as commissions, five per cent. of all the school moneys which pass through their hands.

Sec. 8. Be it further enacted, That when a graded school, as above provided for, has been taught, the teacher or teachers thereof shall use the school registers heretofore provided for common schools under the same regulations, and shall, at the end of the school, make a full report thereof to the district committee, stating the amount of money raised by private subscriptions, the teacher's salary, the number of pupils, distinguishing between those in the primary and those in the higher departments, and stating the number of male and of female pupils over twenty-one (21) years old, and the reasons for their admission into school; and a copy of said report shall be forwarded by said teacher.
or teachers to the State superintendent. And, on the receipt of this report, the district committee shall give a draft on the chairman of the county superintendents, in favor of said teacher or teachers for the amount of public funds due said district for public schools of every kind.

Sec. 9. Be it further enacted, That when the private contributions to any graded school, together with the public fund due to it shall be more than sufficient to keep it in operation for six months in the year, the donor or donors may apply, of the balance of their donations, to the erection of new school houses and to the improvement of the old, and to the purchase of books and apparatus; the houses to be located by the district committee as heretofore, and the title to be vested in it for the use of the public school.

Sec. 10. Be it further enacted, That when the funds will justify it, the graded school may be divided into two departments, according to the scholarship of the pupils, to be called the primary and the high school department, and the males and females in the latter may be taught in separate apartments or buildings; but the grade of the pupils shall be fixed by the teachers, and every pupil, according to his advancement, shall be equally entitled to all the benefits of the school: Provided, That in all such cases nothing shall be done to impair the efficiency of the primary department: And provided, That this department shall continue open as long as the high school, and that on complaint, the State superintendent may order the selection of its teachers by the district committee.

Sec. 11. Be it further enacted, That the persons entitled to attend the graded schools in all their departments, shall be the following, wit: all the white children in the district between the ages of six (6) and twenty-one, (21,) white females, residents of the district, and desiring to qualify themselves for teachers, under twenty-seven (27) years old, and white male persons, resident of the district, who have been disabled from manual labor, in the military service of the country, and who are under thirty-six (36) years old.

Sec. 12. Be it further enacted, That the chairman of county superintendents, in their annual reports, shall distinguish between the number of public schools not graded...
and the graded, and shall state the number of females over twenty-one (21,) and of wounded and disabled soldiers attending each of the latter, and shall also state what schools have been divided into two departments, the number, names and salaries of teachers in each, and the length of the schools.

Sec. 13. Be it further enacted, That it shall be the duty of the State superintendent to recommend a course of studies for the higher department of each graded school, to furnish blanks and instructions to all concerned, to decide all questions of law, and which decisions shall be binding until reversed by a court of record having jurisdiction in the premises, and to exercise the same supervision over the graded as over the other public schools. And he shall embody the statistics of the graded, as well as of the other schools, in his annual report.

Sec. 14. Be it further enacted, That no one shall be allowed to teach in any department, in a graded school, who does not hold a certificate from the committee of examination of the county, under the same rules and regulations with other teachers.

Sec. 15. Be it further enacted, That it shall be the duty of the State superintendent to use active exertions to find and bring forward suitable teachers for the public schools, and that to this end he shall keep a registry of the names and qualifications of persons wanting schools, or willing to teach, and of schools needing teachers, and their names. To facilitate which purposes, during the progress of the existing war, he shall be allowed a clerk, at the discretion of the literary board: Provided, Such expense can be usefully spared from the literary fund, and shall not exceed one thousand dollars per annum.

Sec. 16. Be it further enacted, That the State superintendent shall cause this bill, with an explanation of its provisions, to be brought to the immediate attention of the people of the State; and shall, as soon as practicable, publish a new edition of all the school laws now in force.

Sec. 17. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]
AN ACT TO AUTHORIZE AND EMPOWER TWENTY-ONE MAGISTRATES TO TRANSACT ALL COUNTY BUSINESS IN THE COUNTY OF WAKE.

Section 1. 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 from and after the ratification of this act, it shall and may be lawful for twenty-one magistrates in the county of Wake, to levy all taxes authorized by law, elect all officers required to be elected by the magistrates, transact all county business, and generally to do any and everything, which the law now requires a majority, or one-third of the whole number of magistrates to do and perform.

Section 2. Be it further enacted, That all laws and clauses of laws, contrary and in conflict with the provisions of this act, be, and the same are hereby repealed. [Ratified the 3d day of December, 1864]

AN ACT TO LEGALIZE CERTAIN ACTS OF THE COUNTY COURT OF MADISON COUNTY, AND FOR OTHER PURPOSES.

Whereas, On account of the presence of the common enemy in the county of Madison, it was rendered unsafe for the county court of said county to convene in regular session at the court-house in Marshall, and whereas, the court aforesaid did therefore meet in extra session in the month of October, A. D., 1864, at Mars Hill, in the county aforesaid, and did there transact the business necessary to be done in said court; therefore,

Section 1. 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 all acts and proceedings done and entered of record by the county court of Madison county, in extra session at Mars Hill, in the county aforesaid, in the month of October, A. D., 1864, be, and the same are hereby confirmed and legalized.
SEC. 2. Be it further enacted, That it shall be lawful to hold the regular terms of the county court, and the regular terms of the superior court of the county aforesaid, at Mars Hill, in the county aforesaid, when, in the opinion of the magistrates, or of the judge holding said courts, respectively, the public emergency may render the same necessary, and the proceedings of the court so held shall be valid.

SEC. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]

AN ACT TO PROVIDE FOR THE HOLDING OF COURTS IN THE COUNTY OF HERTFORD.

Whereas, The federal army has destroyed by fire the court-house in the town of Winston, in Hertford county, and whereas, courts cannot be held in said town with safety; therefore,

SECTION 1. 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 courts may be held at Union meeting house, in said county, at the regular time of holding courts, or at any other place within said county, wherever a majority of the justices of the peace may, in their judgement, think more safe from the enemy.

SEC. 2. Be it further enacted, That the clerks of the county and superior courts shall not be compelled to keep their offices within one mile of the court-house.

SEC. 3. Be it further enacted, That this act shall go into effect on the first day of January, one thousand eight hundred and sixty-five, and continue in full force and effect during the present war. All laws, and clauses of laws, coming in conflict with this act, are, as to this act, hereby repealed. [Ratified the 23d day of December, 1864.]
AN ACT TO LEGALIZE AN ORDER OF THE SPECIAL COURT OF BERTIE COUNTY.

SECTION 1. 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 action of the magistrates of the county of Bertie, assembled as a special court, at the court-house in Windsor, on the 12th day of December, 1863, appropriating the sum of twenty-five thousand dollars for the support of the poor of the county, and directing the issue of county bonds to raise said sum, be, and the same is hereby fully and in all respects legalized and confirmed.

SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 21st day of December, 1864.]

AN ACT TO ENABLE THE COUNTY COURT OF NEW HANOVER TO FIX THE FEES OF COUNTY SOLICITOR.

SECTION 1. 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 court of pleas and quarter sessions for the county of New Hanover shall have the power, from time to time, whenever they shall see fit, to fix the fees of the county solicitor for said county, collectable as heretofore, upon conviction, out of the defendant.

SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 15th day of December, 1864.]

AN ACT FOR THE RELIEF OF INDIGENT FAMILIES OF SOLDIERS FROM NORTHAMPTON COUNTY.

SECTION 1. 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 court of pleas and quarter sessions of Northampton county, a majority of the justices being present, either in regular or special term, shall have
power and authority to issue coupon bonds, or other bonds, payable in such manner as they may agree to, upon the faith and credit of said county, and sell the same for the purpose of aiding and supporting the indigent families of soldiers, their wives and orphans, of said county; said bonds shall be signed by the chairman of the court of pleas and quarter sessions of said county, and shall not bear more than six per centum interest per annum, and shall be redeemable at a time to be fixed and agreed upon by said court, at the time said bonds are ordered to be issued.

SEC. 2. Be it further enacted, That to redeem said bonds, and to pay annually the interest that may accrue thereon, said court, either in regular or special term, a majority of the justices being present, shall have full power and authority to levy taxes upon the assessed cash value of all subjects of taxation in said county.

SEC. 3 Be it further enacted, That the proceedings of the justices of the peace of said county, in ordering coupon bonds of said county to be issued as aforesaid, and sold as aforesaid, for the purpose aforesaid, held in the court-house in Jackson, on the 14th day of December, 1864, in special term, be, and the same are hereby, in all things, declared and made legal and valid.

SEC. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]

AN ACT TO REPEAL AN ACT APPOINTING A TAX COLLECTOR FOR THE COUNTY OF MECKLENBURG, AND A TAX COLLECTOR FOR THE COUNTY OF ANSON.

SECTION 1. 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 so much of an act entitled "An act to appoint a tax collector for the counties of Wayne, Haywood, Burke, Pasquotank, Mecklenburg," &c., ratified on the 14th day of February, 1861, as relates the county of Mecklenburg, be, and the same is hereby repealed.
SEC. 2. Be it further enacted, That the 47th section of an act passed in 1862 and 1863, giving the county court of Anson the power to elect a tax collector, be, and is hereby repealed.

SEC. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 15th day of December, 1864.]

COURTS.

Chap. 12. AN ACT TO BE ENTITLED “AN ACT TO AMEND AN ACT ENTITLED AN ACT AUTHORIZING THE GOVERNOR TO ISSUE COMMISSIONS TO HOLD COURTS OF OYER AND TERMINER, AND FOR OTHER PURPOSES,” RATIFIED THE 9TH DAY OF FEBRUARY, A. D, 1862, AND ALSO AN ACT ENTITLED “AN ACT TO AUTHORIZE COURTS OF OYER AND TERMINER,” RATIFIED THE 12TH DAY OF DECEMBER, 1863.

SECTION 1. 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 it shall be competent for any judge holding a court of oyer and terminer as now authorized by law, when any case or cases in such court depending, and for any cause removed for trial to another county, to proceed at such time as such judge may designate, to the county to which such case or cases may be removed, and there hold a court of oyer and terminer for the purpose of the trial of such case or cases so removed; and all persons charged with such crimes and misdemeanors as a court of oyer and terminer may take jurisdiction of, under the same rules and regulations as are now prescribed by law for holding courts of oyer and terminer: Provided, That the commission issued by the Governor to such judge, authorizing him to hold such court of oyer and terminer, shall be sufficient authority for holding such other courts of oyer and terminer as may be rendered necessary by such removal of any such case or cases, if the transcript of the record therein shall set out and contain a copy of such commission.
Sec. 2. Be it further enacted, That it shall be the duty of the judge holding the court of oyer and terminer, except in cases where such courts are rendered necessary by the removal of cases for trial, as provided in the first section of this act, to cause the commission issued to such judge by the Governor, authorizing him to hold such court, to be copied into the record of such court, and such copy shall constitute a part of the record thereof, and such record shall be sufficient authority for holding any court of oyer and terminer rendered necessary by the removal of any case or cases, as provided in the first section of this act.

Sec. 3. Be it further enacted, That when a judge shall fix the time for holding a court of oyer and terminer, rendered necessary by the removal of any case or cases, as provided in the first section of this act, he shall forthwith notify the clerks of the county and superior courts of the county in which such court is to be held, and also the prosecuting officer of the circuit in which such court is to be held; and the clerk of the county court being so notified, shall forthwith summon justices of the peace to draw jurors and deliver the venue to the sheriff, who shall summon the jury, under the same rules and regulations as are now prescribed by law, and such court of oyer and terminer shall have all the powers, and shall be governed by the same rules and regulations now incident to courts of oyer and terminer, and the expenses of the judge holding such court shall be paid as if he were holding a regular term of the superior court, and the solicitor for the State shall be entitled, for attending such court, to be paid as if attending a regular term of superior court.

Sec. 4. Be it further enacted, That the judge holding a court of oyer and terminer may hold as many courts of oyer and terminer under the provisions of this act as may be rendered necessary by the removal of any case or cases therein, and if any case shall be removed more than once, the judge holding such court may continue to hold courts of oyer and terminer as herein provided, until such case or cases are tried according to law.

Sec. 5. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]
Chap. 13. AN ACT IN RELATION TO COURTS OF OYER AND TERMINER.

Section 1. 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 whenever the Governor shall issue a commission to a judge of the superior courts to hold a court of oyer and terminer under the provisions of an act entitled "an act to authorize courts of oyer and terminer," ratified the 12th day of December, 1863, the said judge shall have power to extend the term of said court from week to week, until all the business of said court is disposed of.

Compensation

Sec. 2. Be it further enacted, That the judge who shall hold any court of oyer and terminer as aforesaid, shall receive, as compensation, the sum of three hundred dollars for each week of the term.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 22d day of December, 1864.]

Chap. 14. AN ACT TO AMEND THE FIFTH SECTION OF AN ACT, ENTITLED "AN ACT TO RESTORE THE COURTS AND FOR OTHER PURPOSES," RATIFIED 14TH DAY OF DECEMBER, 1863.

Section 1. 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 there shall hereafter be two terms of the supreme court to be held in the city of Raleigh, on the second Monday in June and the second Monday in December in every year.

Sec. 2. Be it further enacted, That this act shall be in force from its ratification. [Ratified the 25th day of November, 1864.]
GRANTS, CONVEYANCES, &c.

AN ACT TO ALLOW FURTHER TIME FOR THE REGISTRATION OF CHAP. 15.

GRANTS, CONVEYANCES AND OTHER INSTRUMENTS.

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 all grants and conveyances of lands or slaves, letters of attorney, and other instruments in writing, required or allowed by law, to be proved and registered within a time specified in any statute, may and shall be proved and registered within two years from and after the first day of January, 1865: Provided, that nothing herein contained shall be held to apply to deeds of mortgage or conveyances in trust, or to marriage settlements. [Ratified the 28th day of November, 1864.]

JUDGES.

AN ACT CONCERNING THE EXPENSES OF THE JUDGES OF THE SUPREME AND SUPERIOR COURTS.

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 for the years 1865 and 1866, judges of the supreme and superior courts shall be allowed to receive from the public treasury their actual expenses, while holding the terms of their respective courts: Provided such allowance shall not exceed four thousand dollars per annum. [Ratified the 30th day of November, 1864.]

MAGISTRATES.

AN ACT RESPECTING THE QUALIFICATION OF MAGISTRATES, WITHIN THE ENEMY’S LINES.

Section 1. 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 whenever the county courts of any county in this State, are not holden on account of the
presence or danger of the public enemy, any justice of the peace, appointed by the Legislature, may take the oaths prescribed by law, before the clerk of said courts, who shall make a record of the same; and the justices of the peace aforesaid, after taking the oaths aforesaid, are hereby vested with all the power and jurisdiction of the justices of the peace who have taken said oaths publicly in open court.

Sec. 2. Be it further enacted, That all persons residing in any of said counties, who may have been appointed justices of the peace within the last two years, are hereby re-appointed, and may qualify under this act.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 22d day of December, 1864.]

MEMBERS OF GENERAL ASSEMBLY.

Chap. 18. AN ACT CONCERNING THE PER DIEM AND MILEAGE OF THE MEMBERS OF THE GENERAL ASSEMBLY DURING ITS PRESENT SESSION.

§50 per day, 50 cents per mile.

Section 1. 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 members of the General Assembly shall receive fifty dollars for each day's attendance, and fifty cents for each mile of travel to and from the seat of government from their respective places of residence by the most usually travelled route.

Sec. 2. Be it further enacted, That this act shall be in force during the present session, and no longer. [Ratified the 15th day of December, 1864.]
AN ACT TO INCREASE THE EFFICIENCY OF THE HOME GUARD

ORGANIZATION.

SECTION 1. 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 whenever the guard for home defence shall be called into service beyond the limits of their respective counties, the Governor may cause two or more companies to be consolidated into one company, so as to make not less than sixty-four men rank and file to each company, said company, so consolidated, shall elect from the captains commanding the companies so consolidated, a captain to command such consolidated company, and from the first lieutenants, second lieutenants and junior second lieutenants of such companies, an officer of each of said ranks, to be assigned to duty with such consolidated company; such of the officers of companies so consolidated as may not be elected for service with such consolidated company; shall be required to perform service as non-commissioned officers or privates in the consolidated company, formed of their original companies, and while so serving, their commissions shall be suspended.

Sec. 2. Be it further enacted, That the Governor may, in like manner, cause two or more battalions or regiments of the home guards, when called into service beyond their respective battalion or regimental limits, or when called into service within such limits, in connection with other portions of such force, to be consolidated; said battalions, when so consolidated, to be composed of not less than three companies, and said regiments, when so consolidated, to be composed of not more than ten companies. The Governor may assign to the command of such consolidated battalion or regiment, any officer or officers from the battalions or regiments so consolidated.

Sec. 3. Be it further enacted, That the Governor may, in his discretion, in constituting the consolidated companies contemplated by the first section hereof, take the one fourth, one third, or one half of any company as at present organ-
ized, with a due proportion of officers out of which to constitute such consolidated company, and such of the officers of companies as at present organized, as may be placed with fractions of their companies, to form a consolidated company, as may not be elected to command such consolidated company, shall be required to serve in such consolidated company as non-commissioned officers or privates, and while so serving their commissions shall be suspended. The Governor shall have power to discriminate in favor of farmers and mechanics when he calls out a less number than the whole of a company, also to declare vacant the office of an officer who is declared by a medical board permanently disabled for field duty either in the militia or home guards, or of an officer who absconds to the enemy.

SEC. 4. Be it further enacted, That all quartermasters and commissaries of regiments or battalions of home guards as at present organized, that may not be assigned to duty by the Governor with a consolidated battalion or regiment, shall be required to serve as non-commissioned officers or privates in some one of the companies of their present command, and while so serving, their commissions shall be suspended.

SEC. 5. Be it further enacted, That the Surgeon General, by and with the advice and consent of the Governor, shall appoint a medical board for each congressional district in this State, whose business it shall be to examine all persons claiming exemptions from home guard duty on account of physical disability; that these examinations shall be made at such times and under such rules and regulations as may be established by the Surgeon General, and that the members of said boards shall receive the same pay and allowances while on duty as the confederate conscript boards.

SEC. 6. Be it further enacted, That when such companies, battalions or regiments, have been consolidated as herein provided for, they shall continue in such organizations until further provisions shall be made in their behalf.

SEC. 7. Be it further enacted, That the second section of an act in relation to the militia and a guard for home defence, ratified the 7th day of July, 1863, be, and the same is hereby amended by striking out the word "these" in the 9th line of said section and inserting the word "the;"
that the third section of an act to amend an act in relation to the militia and guard for home defence, ratified the 14th day of December, 1863, be, and the same is hereby amended by inserting between the words "regular" and "millers" the words "and public," and by inserting between the words "millers" and "blacksmiths" the word "and," and that the proviso at the end of said 3d section be, and the same is hereby repealed; that in addition to the exemptions specified in the acts aforesaid, there shall be exempt from home guard duty all county trustees, regular and public tanners, hatters and shoe makers skilled in their respective callings, and who were employed in the same prior to the first day of January, A. D. 1863, and have continued to be so employed since that time: Provided, tanners shall sell one third of their leather to indigent soldiers, wives and widows for their own use at schedule prices: Provided, that no provision of this act shall be so construed as to exempt from militia service any person mentioned herein, in case of actual servile insurrection or invasion of the county in which he resides, by federal forces, except the persons and classes mentioned in 2d section of an act in relation to the militia and a guard for home defence, ratified the 7th of July, 1863.

Sec. 8. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]

AN ACT FOR LOCAL DEFENCE.

Chap. 20.

Section 1. 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 for the purpose of local defence in any portion of the State of North-Carolina, any number of persons not less than ten, who are over the age of fifty years, or otherwise not liable to military duty, may associate themselves as a military company, as conservators of the peace, elect their own officers, and establish rules and regulations for their own government, and shall be considered as belonging to the State troops of North-Carolina,
serving without pay or allowance, and entitled, when captured by the enemy, to all privileges of prisoners of war: Provided, That such company shall, as soon as practicable, transmit their muster roll, or a list of the names of the officers and privates thereof, to the Governor of this State, or the Adjutant General thereof: Provided further, That the Governor aforesaid shall have power at any time to disband said company or companies: Provided further, That no person shall become a member of said company until he shall have first taken the oath of allegiance to the State of North-Carolina, and to the Confederate States of America in writing, a copy which shall be filed with the muster rolls of company as above described.

Sec. 2. Be it further enacted, That the Governor of this State shall be authorized to furnish any company formed as aforesaid with arms and accoutrements, in his discretion, as he may deem the exigencies of the service aforesaid may require.

Sec. 3. Be it further enacted, That the companies so formed shall not be compelled to serve beyond the limits of their respective counties. [Ratified the 23rd day of December, 1864.]

PUBLIC PRINTER.

Chap. 21. AN ACT TO PROVIDE JUST COMPENSATION TO THE PUBLIC PRINTER.

Compensation to be reasonable and just.

Section 1. 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 hereafter all claims for printing done for the State by the public printer, after the commencement of the present session of this Legislature, shall be audited and adjusted by the auditor of public accounts, who shall allow such compensation as is reasonable and just, at the time the work is done, and shall certify the same; and the auditor shall call on to his aid a practical printer, for the purpose of ascertaining the amount of work done, and the usual price for such printing at the time when
done; and any printer, so called in, shall be allowed a compensation not exceeding ten dollars per day.

Sec. 2. Be it further enacted, That all laws, and clauses of laws, coming in conflict with the first section of this act, are hereby repealed. [Ratified the 20th day of December, 1864.]

PUBLIC ROADS:

AN ACT TO PROVIDE FOR THE KEEPING UP THE PUBLIC ROADS IN THE COUNTY OF WATAUGA.

Section 1. 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 out of the moneys heretofore paid into the State treasury, upon entries of vacant lands in the county of Watauga, that sum of three thousand dollars be and the same is hereby appropriated, for the purpose of keeping in repair the public roads in said county.

Sec. 2. Be it further enacted, That it shall be the duty of the county court of said county, a majority of the justices being present, at as early day as practicable, to appoint a commissioner, whose duty it shall be to superintend the necessary repairs upon said roads, which may, from time to time, be ordered by the court aforesaid. And he shall also enter into bond, with approved security, in whatever sum the court may direct, payable to the State of North-Carolina, conditional for the faithful discharge of his duties, and the faithful application of, and accounting for, all moneys which may come into his hands, out of which he shall be allowed a reasonable compensation for his services by the court.

Sec. 3. Be it further enacted, That the money hereby appropriated shall be paid by the Treasurer of the State to the chairman of the county court of Watauga, or his authorized agent, who is hereby authorized to receive and receipt for the same.

Sec. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]
PUBLIC TREASURER.

Section 1. 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 Public Treasurer be, and he is hereby authorized to sell, according to his discretion, the bonds which may be received from the Confederate States of America, in lieu of the old issue of treasury notes, fundable under the act of Congress, ratified the 17th of February, 1864.

Sec. 2. Be it further enacted, That the Public Treasurer is directed not to issue any more of State treasury notes fundable on the first day of January, 1866, but all such notes as he is now authorized to issue, fundable as aforesaid, shall have these words and figures written or printed across the face of the same, "fundable and payable on the first day of January, 1876," which notes shall be fundable in the coupon bonds of the State, with interest at the rate of six per cent. per annum, payable semi annually, and redeemable on the first day of January, 1896.

Sec. 3. Be it further enacted, That the first section of an act entitled "an act to provide ways and means for the supply of the treasury," ratified 28th May, 1864, be amended so as to read as follows: that the Public Treasurer be, and he is hereby authorized, if in his opinion it shall be necessary and expedient to do so, in order to meet the demands on the treasury, to have prepared and to issue treasury notes to an amount not exceeding three millions of dollars, payable and fundable first of January, 1876, and receivable in payment of all dues to the State or any department thereof.

Sec. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 15th day of December, 1864.]
AN ACT TO AUTHORIZE THE CHIEF CLERK IN THE TREASURY DEPARTMENT TO WITNESS THE TRANSFER OF COUPON BONDS, AND MAKE ENDORSEMENTS ON THE SAME.

Section 1. 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 in all cases where the Public Treasurer may be absent from his office by sickness or other cause, and coupon bonds may be presented for registration or transfer, the chief clerk of the department, during such absence of the Treasurer, may make such endorsements, and witness the same, and also such transfers of the said bonds as by law the Treasurer himself is now authorized to do.

Sec. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 7th day of December, 1864.]

AN ACT TO AMEND THE 8TH SECTION, CHAPTER 112, OF THE REVISED CODE, IN RELATION TO THE PUBLIC TREASURY.

Section 1. 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 it shall be the duty of the Auditor of public accounts, and the Comptroller, and the Secretary of State, immediately after the end of each fiscal year, to carefully examine the exact condition and statement of the deposits made in the banks by the Public Treasurer, and ascertain the amount of the funds of the State, at the time of the report of the Treasurer to the General Assembly, and also ascertain the full amount of money in the treasury at that time by counting the same; to report thereon to the next succeeding session of the General Assembly.

Sec. 2. Be it further enacted, That so much of section 2, chapter 112, as follows the word "provided," be, and the same is hereby repealed, and hereafter no Public Treasurer shall be re-elected, until after the Auditor and Comptroller shall have made the report to the General Assembly required of them in the first section of this act. [Ratified the 20th day of December, 1864.]
Chap. 26. AN ACT TO AUTHORIZE THE PUBLIC TREASURER TO ISSUE COUPON BONDS.

SECTION 1. 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 Public Treasurer be, and he is hereby authorized to discharge the bonds of the State heretofore issued, and also the debts to individuals for temporary loans, and now due or which may become due in the year one thousand eight hundred and sixty-five, (1865) with other bonds of the State, having coupons attached thereto, and bearing interest at the rate of six per cent. per annum, payable semi-annually and falling due on the first day of January, one thousand eight hundred and ninety-three, which bonds shall be executed in the manner already provided by law to pledge the faith and credit of the State, signed by the Governor and countersigned by the Treasurer. The said bonds may be issued by the Treasurer in sums of five hundred dollars, and one thousand or two thousand dollars, if the creditors of the State shall so elect, and shall not exceed, in the whole amount, the sum of two hundred and forty-two thousand and fifty-five dollars, ($242,055.)

Sec. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 6th day of December, 1864.]

REVENUE.

Chap. 27. A BILL TO BE ENTITLED THE REVENUE ACT.

SECTION 1. 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 an ad valorem tax of one per cent. be levied for the support of the State government, the payment of its debts, and the promotion of the general welfare, upon the assessed cash value of the following subjects, on the first day of April, 1863, to wit:
(1.) Real estate in this State, provided, that where property has been wholly or in part destroyed since the first day of April, 1863, it shall, upon demand of the owner thereof, his agent or attorney, be valued and assessed at the time of taking the tax lists; such valuation to be fixed by the owner, his agent or attorney, upon oath; and in case the tax taker shall be dissatisfied therewith, by two freeholders, one to be chosen by the owner or his representative, the other by the tax taker, who, if they disagree, shall choose an umpire, and their decision shall be final.

(2.) All slaves in this State, (except such as the county court may have exempted or may hereafter exempt from taxation on account of bodily or mental infirmity,) to be taxed according to value, which value is to be ascertained by the same persons who assess the value of lands.

(3.) Money due from solvent debtors, or on hand, or on deposit with individuals, or in the banks or other corporations: Provided, That Confederate and State treasury notes and coupons past due, of the bonds of any State or corporation, except coupons on bonds of the State issued prior to February the twenty-third, 1861, shall be considered money: And provided further, That the person listing his money on hand and at interest, shall be allowed to deduct debts owing by him as principal, and also as surety where the principal is insolvent.

(4.) Money invested in manufacturing and steamboat corporations or companies, according to the shares as fixed by the charter, if the shares be in a corporation, and if there be no corporation, then upon the amount invested; money invested in State bonds, issued since the 23d of February, 1861; money invested in county bonds or bonds of incorporated towns, and also in every species of trade and traffic, not otherwise taxed herein.

(5.) Household and kitchen furniture owned by any individual, above the value of two hundred dollars, excepting articles of furniture hereinafter specifically taxed.

(6.) All cotton and naval stores and tobacco, except that which is owned by the producer, or has been purchased by the owner for his own use, or that of his family or dependents; and further, except such cotton as may have been.
purchased by any person or corporation for the purpose of manufacturing: *Provided*, that no more cotton held by a manufacturer shall be exempt from this tax than is needed for the consumption of one year.

**Sec. 2.** The following property shall be exempt from taxation, to wit: all lands or other property belonging to the Confederate States, or this State, or to any county in this State, or to the university, colleges, or other institutions of learning; all town halls, market houses, and other public structures and edifices, parsonages, and all lots or squares kept open for health, use or ornament, belonging to any city, town or village; all churches and chapels, set apart and appropriated to the exercise of divine worship, or to the propagation of the Gospel; and such land or other property as may be set apart and kept for agricultural societies; grave yards, and all other public structures and other property set apart and used for the support and comfort of the poor and afflicted; mechanical and farming tools, books, wearing apparel, and arms for muster, and boats, canoes, nets or seines of the value of one hundred dollars or less; the property of soldiers in the military or naval service of this State or the Confederate States of America for the term of the war, and those who have been discharged by reason of disability, the widows and orphans of such soldiers as have died therein, one thousand dollars worth of property of said soldiers, widows or orphans, is hereby exempt from taxation.

**Sec. 3.** The property hereinafter taxed at a higher rate than one per cent. shall not be liable to the tax of one per cent., but shall be listed separate therefrom.

**Sec. 4.** Every dollar of nett dividend or profit, not previously listed, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the bank of Washington, the Merchants' bank of Newbern, the bank of Wadesboro', the bank of Fayetteville, the Commercial bank of Wilmington, the Farmers' bank of North-Carolina, the bank of Charlotte, and the bank of Yanceyville, shall pay a tax of eight cents, but the same shall not be subject to any county tax; upon
Confederate and corporation bonds, not otherwise taxed, one-sixth of the interest annually accruing thereon.

SEC. 5. The stock or interest held by individuals in all corporations or business shall be listed among the individual property of the holders in the counties where they respectively reside, excepting stock in corporations exempt from any other tax than that imposed by the charter.

SEC. 6. The taxes shall be annually collected and paid as follows: first, to the sheriffs, on all property and subjects of taxation required to be listed as per schedule A; secondly, to the sheriffs, on all property and subjects of taxation which are not required to be listed, but an account of which is to be rendered, upon oath, to the sheriffs, and to the Treasurer of the State, as per exhibit B.

SEC. 7. At the first court of pleas and quarter sessions of each county which shall be held on or before the first day of January in each and every year, except in cases wherein a special court is hereinafter provided for, the court shall appoint, for each captain's district, or for each school district, at the option of the court, a justice of the peace, or a freeholder of skill and probity, to take the lists of taxable subjects, and the names of such takers of the tax lists, with their respective districts, shall, during the term, be advertised at the court house by the clerk.

SEC. 8. If the court shall fail, from any cause, to make such an appointment, any three justices of the peace of the county may meet at the office of the clerk of the county court, on or after the first Monday of April, and appoint the takers of the tax lists for the county, or supply any vacancy arising from death or incapacity to act, and the clerk shall record the same.

SEC. 9. The clerk shall issue notice of all appointments of takers of tax lists, as soon as made, to the sheriff, who shall serve them within ten days upon the appointees, whose duty it shall be to advertise at their several places in their respective districts, at least ten days before the time of listing, the places and times when and where he will attend for the purpose of receiving the lists of taxables, which lists he shall take during the last twenty working days in April;
they shall perfect their lists and return them to the clerk of the county court on or before the second Monday of May.

Sec. 10. If any person appointed to take the lists of taxables shall refuse or willfully fail to discharge the duties of his appointment, he shall be deemed guilty of a misdemeanor.

Sec. 11. Every person, other than a justice of the peace, appointed to take the lists of taxables, before he enters on the duties of his appointment, shall take the following oath, to be administered by any justice of the peace, to wit: I, (A. B.) do solemnly swear that I will perform all my duties as taker of the tax lists for the district for which I have been appointed, according to my best knowledge and ability, so help me God.

Sec. 12. It shall be the duty of every one liable to pay tax, residing in any district, or having property therein liable to taxation, at the time and place appointed by the taker of the lists, to furnish him a written list of his taxables, mentioned in section first of this bill, and in schedule A, hereafter set forth, setting forth the number of acres of land he is bound to list, on what waters situate, the valuation of each tract of land, and the number, ages, and value of his slaves, as assessed by the board of assessors, next preceding the time of listing, and any other slaves subsequently acquired, and his estimate of value of such articles, or subjects of taxation as are taxed ad valorem; which estimate may be revised and corrected by the taker of the tax list, and such listing shall have reference to the property owned and the subjects of taxation held by the tax payer on the first day of April next before the listing and the taker of the tax list shall administer to the person furnishing said list the following oath: You solemnly swear that the list by you furnished contains a full statement of all the property and subjects of taxation, which you are bound to list, either in your own right or in right of any other person, and that the property valued by you is not worth more than the valuation annexed, to the best of your knowledge and belief; Provided, however, That when the tax lister shall make oath in writing that any slave has become greatly impaired in value, by reason of disease, or other bodily or mental in-
firmity, he may list such slave at such price as he may state, on oath, is the then present value of such slave; and where a slave shall have been acquired after the assessment, the person listing shall list him at the same value at which he was listed by his former owner, if known to him, and if not known to him, shall file a written affidavit, stating his cash value, on the first day of April, 1863; and as to the slaves born after the assessments, the lister shall be required to state, on oath, their cash value, as of the said first day of April, and they shall be listed accordingly. The clerks of the several county courts in this State are required to ascertain the average valuation of the slaves in their respective counties, and in making out the tax lists to increase or diminish the value of the slaves of each lister as near as may be done, so as make the county average correspond with the State average, which is declared hereby to be five hundred and fifty dollars, until another assessment shall be made.

Sec. 13. Every taker of the tax lists shall be allowed such compensation for his services as the county court may, in its discretion, allow to be paid out of the county treasury.

Sec. 14. Every taker of the tax list shall be furnished by the clerk of the county court, with a fair copy of the return made by the last board of valuation of the real estate and slaves in his district, and with the necessary printed form of tax bill, to be furnished by the Comptroller, under the provisions of this act.

Sec. 15. The Comptroller, at the public cost, shall have prepared and printed, as they may be needed, forms of tax lists, with all the articles and subjects of taxation to be listed by virtue of this act, mentioning separately over the heads of parallel columns in which the amount or quantity or description of each article or subject to be listed is to be set down; and he shall annually furnish to each county court clerk, for the use of the county revenue officers, such other blanks as he may deem necessary.

Sec. 16. The taker of the tax list shall set down each article or subject in its proper column against the name of the person listing, arranged in alphabetical order, and return the same to the clerk of the county court.
SEC. 17. In the return of said lists, the tax lister shall annex the following affidavit: “I solemnly swear that I have diligently enquired and have no just reason to believe that there is any property or other subjects of taxation in my district, not entered and valued (where the same is required to be valued by the owner) in the above list with the following exceptions, (here enumerate the exceptions) so help me God.”

SEC. 18. The clerk of the county court, annually, on or before the twenty-fifth of June, shall deliver to the sheriff of the county a fair and accurate copy of the tax list, in alphabetical order, which shall contain the public tax, or tax payable to the Public Treasurer, and the taxes payable to the county court. It shall set forth the separate amount due from each subject of taxation, and extend the aggregate amount due from each subject of taxation, and extend the aggregate amount due from each person in columns; and if any clerk shall fail to furnish the sheriff, at the time prescribed, with such copy, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereon.

SEC. 19. The clerks shall record the returns at length, made by the takers of the tax lists, in alphabetical order, keeping the return of each district separate from the others.

SEC. 20. The clerk, on or before the first day of August, in each year, shall return to the Comptroller an abstract of the same, showing the number of acres of land, and their value, and the value of town lots, and the number of white and free black polls, the number and value of the slaves separately, and specify every other subject of taxation, and the amount of State tax due on each subject, and the amount of the whole; at the same time the clerk shall return to the Comptroller an abstract of the poor, county and school taxes, paid in his county, setting forth separately the tax levied on each poll, and on each other subject of taxation, and also the gross amount of taxes imposed for county purposes.

SEC. 21. If any clerk shall fail to perform the duties prescribed by the preceding section, or shall fail to return to the Comptroller a copy of the sheriff’s return, made, sworn
to and subscribed, as in section seventy-five of this act, he shall forfeit and pay to the State one thousand dollars, to be recovered against him and the sureties of his official bond, in the superior court of Wake county, at the term next after the default, on motion of the attorney general, and it shall be the duty of the Comptroller to inform the attorney general of such default.

Sec. 22. For services of clerks in relation to taxes where no fees are specially provided for in this act, they shall be paid by the county courts such sums as said courts may consider reasonable and just.

Sec. 23. The sheriff shall forthwith proceed to collect such taxes, and when he shall collect by his deputies who are not sworn as others, such persons shall, in open court, or before a justice of the peace of the county, take an oath faithfully and honestly to account for the same with the sheriff or other person authorized to receive them.

Sec. 24. The sheriff shall give to each tax payer one receipt for the amount of his taxes, specifying how much is for State taxes and how much for county taxes.

Sec. 25. If any sheriff shall die during the time appointed for collecting taxes, his sureties may collect them, and for that purpose shall have all the powers for collecting the same of the collectors and tax payers which the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived.

Sec. 26. The sheriff and (in case of his death) his sureties shall have one year and no longer from the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes; but the extension of time shall not extend the time of the settlement of the taxes.

Sec. 27. The sheriff shall collect the taxes as they are set down in the list, and moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subjects; and as to any land not listed, which may not have been assessed at the last assessment, the same in estimating the double tax, shall be deemed to be of the value by the acre, of the highest valued tract adjoining
thereto; and, as to any personal property not listed herein, taxed according to value, the sheriff may call on a justice of the peace of the vicinage, who shall value the same and put his valuation in writing, and the sheriff shall collect a double tax on such valuation.

Sec. 28. Immediately on receiving the tax list, the sheriff shall advertise the fact, and that he holds them ready for inspection. He shall also request therein all persons to inform him of any taxables which are not listed. For the more efficient collection of the taxes, the sheriff at any time, from the delivery to him of the lists till the first day of October, in the next year may, and if there be need, shall distrain and sell the property of the tax payer to satisfy the same, selling first his personal and then his real estate.

Sec. 29. In each case in which the sheriff collects by distress, he shall be entitled to an extra compensation of forty cents, to be collected with the tax.

Sec. 30. If any person, liable for taxes on other subjects than land, shall [be] about to remove from the county after listing time, and before the period for collection, the sheriff shall make affidavit thereof before the clerk, and obtain from him a certificate of the amount of such person's tax and forthwith collect the same.

Sec. 31. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and shall not pay his tax, the sheriff shall report the fact to the county court held next after the first day of October, and thereupon the court shall direct the clerk to issue a fieri facias to the sheriff of that county, returnable to the court whence it issues, for such tax, and the cost of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases, and the tax collected thereon shall be paid to the clerk of the court, and by him paid to the sheriff to be accounted for as other taxes.

Sec. 32. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district where the delinquent tax payer shall reside, and if he reside not in the county, then in the district where the taxables were or ought to have been
listed, and the amount of tax shall be stated in the advertisements.

Sec. 33. The sale of land for taxes due thereon, shall be made under the following rules:

(1.) The sheriff shall return to the court of pleas and quarter sessions of his county, held next after the first day of January, a list of the tracts of lands which he proposes to sell for taxes, therein mentioning the owner or supposed owner of each tract, and if such owner be unknown, the last known or reputed owner; the situation of the tracts and the amount of taxes for which they are respectively to be sold, which list shall be read aloud in open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public part of the court house.

(2.) The county court shall order the clerk of the court to issue notice to every person whose land is returned as aforesaid, and a copy of the notice shall be served by the sheriff on the owner or agent, and returned to the next county court, and if the owner be a non-resident, the clerk shall publish the same in some newspaper printed in the State, in which advertisement shall be mentioned the situation of the land, the streams on or near which it lies, the estimated quantity, the names of the owners, where they are known, and the names of the tenants of the same.

(3.) The sales shall be made within the two terms next succeeding the term when the returns are made of land to be sold, and at such place in the county as is directed for the sale of land under execution; and the whole expense attendant on the advertising and sale shall be chargeable on the lands and raised at the sale.

(4.) The whole tract or contiguous body of land belonging to one delinquent person or company, shall be set up for sale at the same time, and the bid shall be struck off to him who will pay the amount of taxes, with the expenses aforesaid, for the smallest part of the land.

(5.) At the second term next succeeding the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the names of the
purchasers and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk in open court, and a copy thereof shall be put up by the clerk during the term in some public part of the court house.

Sec. 34. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections 30 and 31 of this act, he shall forfeit and pay to the person aggrieved one hundred dollars, and he and his sureties shall moreover be liable for all such damages as any person may sustain by reason of such default.

Sec. 35. The land of an infant, lunatic, or person non compos mentis shall not be sold for taxes: Provided, however, that when land may be owned by such persons in common with another or others, free of such disability, the share or interest of the person so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser, by petition, shall cause the tract to be divided among the tenants in common, and the share or interest of the defaulting taxpayer being set apart, the purchaser may proceed to lay off on such share the quantity by him bid off and secure the title as before provided; and the time necessarily employed in procuring such division shall not be reckoned against the purchasers.

Sec. 26. The owner of land sold for taxes, his heirs, executors or administrators, or any other person for them, may redeem the same from the purchaser, at any time within one year after the sale, by paying or tendering in payment to the purchaser, or to the county court clerk of the county where the land lies, the full amount paid to the sheriff and twenty-five per cent. thereon: Provided, That where the lands of any citizen in the military or naval service of the State or Confederate States shall be sold for taxes, he shall have one year after his discharge from said service to redeem the same.

Sec. 37. If the land so sold shall not be redeemed within the period aforesaid, the purchaser may, at the end of that time, select the quantity of land struck off to him out of any part of the tract or body of which the same was bid off, the said quantity to be laid off in one compact body as nearly
square as may be, and adjoining to some outline of the whole tract or body of land.

Sec. 38. (1.) Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs, executors, or administrators, or any of them, may procure the quantity bid off, to be surveyed by the county surveyor who shall make out and certify under his hand a fair plat of the survey with the courses and distances fairly and truly set forth, and if the county surveyor, on request, shall fail to make such survey and plat, then any other surveyor may make and certify the same.

Sec. 38. (2.) The sheriff on being presented with such certified plat within the year after the time of redemption is past shall convey to the purchaser the land therein contained.

Sec. 39. When by any provision of the law any sheriff or officer, other than the person who sold for the taxes shall be authorized to execute a conveyance for the land, the purchaser shall apply to the county court, and on showing to the court that such purchase has been made, and the price paid to the sheriff who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed on the purchaser producing to him a certified plat and survey, as is provided for in sections thirty-seven and thirty-eight of this act.

Sec. 40. The purchaser of lands sold for taxes shall be considered as taking and holding the same, subject to all the taxes accrued from the first day of April, in the year preceding the purchase.

Sec. 41. If any county surveyor, being required within two months after the survey may be lawfully made to survey the land bid off at sale for taxes, shall wilfully fail to do so, within four months after such request, he shall forfeit and pay to the purchaser, or his executor, or administrator, one hundred dollars.

Sec. 42. If no person will bid a less quantity than the whole land for the taxes, the bid shall be deemed the bid of the State, and the lands shall be struck off to the State as the purchaser, and the sheriff shall report in writing to the county court at the time he returns the list of land sold for
taxes, what and whose lands are thus struck off to the State, describing them particularly, which report shall be recorded on the minutes of the court, and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

**Duty of Clerk.**

Sec. 43. The clerk shall, within twenty days after the return of the sheriff's report of the lands sold to the State, make and certify two copies thereof, one of which he shall transmit to the Comptroller, and the other deliver to the sheriff, (or his sureties, when they act,) who shall deposit the same with the Secretary of State, to be by him recorded, and the Secretary shall grant to the sheriff a certificate setting forth what and whose land, and the quantity and value thereof, have been sold for the taxes, and struck off to the State.

Sec. 44. If any sheriff, or other person authorized thereto, shall sell for taxes, and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the Secretary of State, the Comptroller shall, in his report to the Treasurer, charge such sheriff (or other person acting in his stead) with the sum of two thousand dollars, and the Treasurer shall recover the same as an unpaid tax.

Sec. 45. Lands bid off for the State may be redeemed in like time and under the same rules and regulations as those purchased by individuals, except the payment (which shall be double in amount of all taxes for which they were sold) shall be made to the Treasurer, and on his certificate thereof, the Secretary of State shall, on being paid his fees, issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the Comptroller.

Sec. 46. Lands bid off for the State, shall, as to the person for whose taxes the same is sold, his heirs or assigns, be liable to be entered as vacant lands, subject, nevertheless, to the right of redemption within the time prescribed.

Sec. 47. When land shall be sold for its tax, and the sheriff shall die or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed, as to the land bid off by the State, in the same manner as the sheriff might.
Sec. 48. When any person shall sell his real property, and shall have no estate within reach of the sheriff to satisfy the taxes due from him on any subject of taxation, the real property shall be bound for all such taxes.

Sec. 49. Every conveyance made by any deceased person, with the fraudulent intent to evade the collection of any taxes by this act imposed, shall, as against the State, be void, and the taxes shall be chargeable at the suit of the State of North-Carolina, on the property conveyed in the hands of vendees, donees and assignees.

Sec. 50. If the sheriff or other person shall discover that any land has not been assessed, he shall make it known to the county court, whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided, and the court shall ascertain the amount of tax, which, within the ten preceding years, the land has been liable for but not paid, and the sheriff shall be ordered, forthwith, to collect treble the amount, with interest, of all such tax by distress or otherwise.

Sec. 51. It shall be the duty of the sheriff to inform the attorney general and the solicitors of the State for the circuits and counties, concerning all omissions by tax payers done in their respective counties to defraud the State of its revenue; and the attorney general and solicitors for the State, upon information or good cause of suspicion that any person has wilfully omitted to return his tax list, or has wilfully failed to file an accurate and fair list of all the property, estate, and subjects on and for which he is liable to be taxed, shall file a bill in equity against the person so in default, and the answer of the defendant shall not be competent against him in any criminal or penal prosecution; and whenever a suit is brought, or a bill filed in behalf of the State, under any of the provisions of this act, it shall be done in the name of the State of North-Carolina.

Schedule A.

Sec. 52. The following subjects shall be annually listed in Schedule A, addition to those mentioned in the first section of this act, and taxed as herein specified:
(1.) Every taxable poll three dollars: Provided, that the county court may exempt such poor and infirm persons as they may declare and record fit subjects of exemption; And provided further, that soldiers in the actual service of the Confederate or State government shall not be required to list or pay a poll tax.

(2.) Every toll gate and turnpike road, and every toll bridge and every ferry, six per cent. on amount of receipts during the year, and all keepers of houses of public entertainment, whether in town or country, whose annual receipts amount to three hundred dollars or more, a tax of three per cent. upon the receipts.

(3.) Every gate permitted by the county court to be erected across a highway, fifty dollars.

(4.) Every note shaver, or person who buys any note or notes, bond or bonds, made by individuals shall list the profits made and received or secured on all such purchases made by him during the year ending on the first day of April, whether made for cash or in exchange for other notes or bonds, and pay a tax of twenty-five per cent. upon the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds: Provided, That there shall be no deduction made from the profits in consequence of any losses sustained.

(5.) Every person resident in this State engaged in the business of buying or selling slaves, whether the purchase be made in or out of the State, for cash or on a credit, five per cent. on the total amount of all his purchases, during the twelve months preceding the first day of April.

(6.) Every person resident in this State, not a regular trader in slaves, who may buy a slave or slaves to sell again, whether such purchase be made in or out of the State, for cash or on credit, two per cent. on the total amount of his purchases during the twelve months ending the 31st of March in each year.

(7.) Every carriage, buggy, or other vehicle kept for pleasure or the conveyance of persons, of the value of fifty dollars or upwards, two-and-a-half per cent. on its value. Every stud horse or jack ass let to mares for a price, belong-
ing to a resident of the State, fifteen dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as a tax, such jack or stud to be listed and the tax paid in the county in which the owner resides.

(8.) All gold and silver plate, gold and silver plated ware and jewelry worn by males, including watch chains, seals, and keys, where collectively of greater value than twenty-five dollars, two-and-a-half per cent. on their entire value.

(9.) Every watch except those worn by soldiers in the service of the State or Confederate States, two-and-a-half per cent. on their value; every harp in use, four dollars; every piano in use, four dollars; every gold headed cane in use, four dollars; every silver headed cane in use, two dollars.

(10.) Every resident surgeon, dentist, physician, lawyer, portrait or miniature painter, daguerrean, artist or other person taking likenesses of the human face, and every commission merchant, factor, produce broker, and auctioneer, whose total annual receipts in the way of practice, fees, and business amount to one thousand dollars and upwards, two and-a-half per cent. on such receipts, and all other persons whose fees, wages, perquisites, salaries and emoluments, amount to an annual receipt of one thousand dollars and upwards, one per cent. of such receipt: Provided, That this clause shall not apply to the salaries of the judges nor of the governor, nor of military officers in the actual field service of the Confederate or State governments: Provided further, That nothing herein contained shall apply to officers disabled and retired for physical disability.

(11.) Every head of a family shall list all his dogs above two on any one plantation, including those owned by his slaves or any other person living in his family, and every person, not the head of a family, shall list all the dogs owned by himself or his slaves, except one, and a tax of two-and-a-half dollars shall be collected on each dog listed: Provided, however, That no one shall be required to list dogs under eight months old.

(12.) Every person, except the governor, who shall have travelled any railroad in this State in which the State has
an interest as stockholder, or with which the State may have exchanged its bonds, paying nothing (commonly known by the name of deadheads,) or paying less than two-and-a-half cents per mile, or any member of whose family shall have so travelled, excepting officials and employees travelling in the actual discharge of their duties as officials or employees, and excepting also ministers of the gospel, travelling in the actual discharge of their religious functions, shall list the number of miles he or any member of his family shall have so travelled the year preceding the first day of April, and shall pay a tax of five cents per mile for each mile so travelled by him or by any member of his family, and on failure or refusal so to list, he shall be guilty of a misdemeanor, and on conviction shall pay a fine of not less than one hundred dollars.

(13.) Every person who shall have distilled brandy for himself for sale, and every one who shall have had brandy distilled for sale, the year preceding the first day of April in every year, shall list the number of gallons so distilled and pay a tax of fifty cents per gallon.

(14.) Every person who may have brought into the State or who may have bought from a non-resident, whether by sample or otherwise spirituous liquors, wines, or cordials, for the purpose of sale, thirty per cent. on the amount of his profits, and every person who may have bought to sell again, spirituous liquors distilled in this State, fifteen per cent. on the amount of his profits.

(15.) On every dollar of nett dividend or profit declared, received, or due during the year preceding the first day of April in each year, upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron, tobacco, and in the making of salt; also on every dollar of nett dividend or profit on the purchase or sale of any such manufactures; also on every dollar of profit made by the purchase and sale of corn, flour, bacon, and other provisions, salt, cotton, and naval stores; also on every dollar of nett profit or dividend invested in steamboat companies, (whether incorporated or not) and in railroads, a tax of five cents,—such dividends or profits shall be assessed in Confederate money or its equivalent; Provided,
That on all profits annually made in trade by buying and
selling or in the manufacturing of cotton and woolen goods,
and leather or articles made of leather, iron, tobacco, and
in the making of salt, where such profits are equal to ten
thousand dollars, a tax of eight per cent. thereof shall be
paid; if equal to twenty thousand dollars, a tax of twelve
per cent. shall be paid; if equal to thirty thousand dollars
and upward, a tax of fifteen per cent. thereof shall be paid;
there shall be levied also on every dollar of nett dividend
or profit on the purchase or sale of goods imported into this
State through the blockade of the coast, a tax in the same
relative proportion as other trades are taxed in this para-
graph, and it shall be the duty of such importers or their
resident agents to make quarterly returns on oath to the
sheriff or tax collector of the county where such purchases
and sales are made, of the amount thereof, and pay the tax,
and for a failure or neglect on their part, the sheriff or tax
collector shall proceed to distrain the effects of such delin-
quent parties; the said parties or their agents shall be
deemed guilty of a misdemeanor if they shall neglect or fail
to render on oath the returns aforesaid, and pay the tax,
and upon conviction may be punished at the discretion of
the court: *Provided further,* That the taxes imposed by
this paragraph by any other law, State or Confederate, shall
not be deducted in making up the amount of nett profits.

(16.) Upon all real and personal estate, whether legal or
equitable, above the value of one hundred dollars, situated
in this State, which shall descend or be devised or be-
queathed to any collateral relation, or person other than a
lineal ancestor or descendant, or the husband or the wife of
the deceased, or husband or wife of such ancestor or descen-
dant, or to which such collateral relation may become ent-
titled under the law for the distribution of intestates' estates,
and may not be required in payment of debts and other
liabilities, the following per centum tax upon the value
thereof shall be paid:

*Class 1.* If such collateral relation be a brother or sister, a tax of two per cent.

*Class 2.* If such collateral relation be a brother or sister.
of the father or the mother of the deceased, or child of such
brother or sister, a tax of four per cent.

Class 3. If such collateral relation be a more remote re-
lationship, or the devisee or legatee be a stranger, a tax of six
per cent.

(17.) The real estate liable to taxation, shall be listed by
the devisee or heir, in a separate column, designating its
proper per cent. tax.

(18.) The personal estate 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
estate settled to the sheriff of the county.

(19.) If the real estate descended or devised, shall not be
the entire inheritance, the heir or devisee shall pay a pro-
rata tax, corresponding with the relative value of this estate
or interest.

(20.) 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, ac-
cording to the value of his interest.

(21.) Whenever the personal property in the hands of
such executor or administrator, (the same not being needed
to be converted into money in the course of the adminis-
tration,) shall be of uncertain value, he shall apply to the
county court to appoint three impartial men of probity to
assess the value thereof, and such assessment being return-
ed to court, and confirmed, shall be conclusive of the
value.

Sec. 53. Every person shall, at such time and place as
shall be designated by the persons appointed to take the
lists of taxables, list all the real and personal estate, and
other taxable subjects enumerated in schedule "A" of this
act, which were his property, or in his possession, or were
the subjects of taxation on the first day of April of that
year.

Sec. 54. Lists of taxables of testators, intestates, minors,
lunatics, insane persons, absentees, and other estates held
in trust, shall be rendered by the executor, administrator,
guardian, agent, trustee, or cestui que trust, as the case
may be.
Sec. 55. Real estate shall be listed in the county where situated, and where a tract of land is divided by a county line, shall be listed in the county where the larger portion shall be situated, except when the owner resides in one of the counties in which a portion of the tract is situated, in which case, if he holds the lands in both counties under one title, he shall list in the county where he resides; where the Pedee and Yadkin rivers shall be the dividing line between counties, in that case, the land shall be listed in the county where the same shall be situated.

Sec. 56. Where any tract of land or town lot shall have been divided after valuation, by the board of valuation, the taker of the tax list shall return the separate valuation of each part, making the aggregate value of the parts equal to the board of valuation of the entire tract or lot.

Sec. 57. To facilitate the collection of tax on collaterals, every executor or administrator shall return in his inventory, whether the estate goes to the lineal or collateral relations of the deceased, or to a stranger, and if to collaterals, the degree of relationship of said collaterals to the deceased, under a penalty of one hundred dollars to be recovered in the name and to the use of the State.

Sec. 58. Every poll that is or will be of the required age on the first day of April of any year, shall be listed that year; every owner, if in the State, shall list his slaves in the county in which he resides, and if the owner be a non-resident of the State, or a refugee from his county, the hirer or person who has the slaves in possession, shall list the same and pay the taxes. Slaves hired out beyond the limits of the State, shall be listed by the owners as well as those employed within the State: Provided, That the provisions of this act shall not apply to owners of slaves who have permanently located said slaves beyond the limits of the State, and hire them from year to year in other States.

Sec. 59. Such slaves and other taxable personal estate as are employed on the land of the owner, shall be listed in the county in which the land is listed.

Sec. 60. Every head of a family, or owner of land or town lot, who, on the first day of April, shall have a taxable free person of color as a member of his family, or in employ-
ment, or living on his land, or in his house, shall list such person for taxation and pay the tax.

Sec. 61. Personal property and other subjects of taxation, unless otherwise directed, shall be listed in the districts where the owner or lister resides; but if the owner reside out of the State, it shall be listed in the district where his agent or the person liable for tax may reside.

Sec. 62. That no taker of a tax list shall take the list of any one without administering the oath prescribed in section 12, on pain of paying one hundred dollars to any one who will sue for it: Provided, That females, aged and infirm persons, and persons not resident in the county or absent from the county during the days of listing taxables, may transmit their list to the taker of the tax list with the foregoing oath subscribed and sworn to before and certified by a justice of the peace, which list, if transmitted to the taker of the tax lists on or before the day appointed for taking the lists, shall be entered by him as though sworn to in his presence.

Sec. 63. That if any person shall refuse to take the oath prescribed in section 12 of this act, he shall be deemed guilty of a misdemeanor, and the taker of the tax list shall forthwith commit him to the common jail, unless he will be recognized with sureties to appear at the next term of the superior court of the county to answer the charge, and on conviction or submission, he shall be fined one hundred dollars at least, more than the amount of his taxes.

Sec. 64. That if any person neglect to list his taxables on the day or days appointed for that purpose, he may list it any time before the lists are returned to the court, under the same rules and regulations as laid down for listing on appointed days, on paying to the person taking the list twenty-five cents as compensation for his extra trouble.

Sec. 65. If any one shall be charged with more polls or other subjects of taxation than he is liable for, he may apply to the county court for relief, and if the court shall find that he has cause for complaint, it shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the Comptroller,
who shall credit the sheriff with the over charge, in his settlement of that year.

Sec. 68. If after the tax list shall be placed in the hands of the sheriff, it shall be made to appear to the county court, that there is any clerical error therein, whereby any one shall be charged with more or less polls or other subjects of taxation, or a greater or less valuation than that fixed by the board of assessors, the court shall direct the clerk to enter a true account thereof upon his minutes, which he shall certify to the Comptroller, who shall debit or credit the sheriff accordingly in his settlement of that year.

Sec. 67. If the application for relief be made to the court after the sheriff shall have settled the account with the Comptroller, the court shall carefully examine the case, and if, in its opinion, the applicant is entitled to relief, shall direct the clerk to record on the minute docket the cause of complaint and the amount which, in the opinion of the court, should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same under the seal of the court, and deliver it to the applicant, who shall pay to the clerk a fee of fifty cents. Such copy shall then be transmitted to the Comptroller of the State, who, on finding the proceedings in conformity with the requirements of this section, shall credit the Treasurer of the State with the amount specified, and make an endorsement to that effect on the transcript. The Treasurer shall, on presentation of such copy thus endorsed, pay to the holder of the same the amount to be refunded.

Schedule B.

SUBJECTS TAXED WITHOUT BEING LISTED.

Sec. 68. The sheriff shall annually collect the taxes as set forth in this schedule, and grant to each party paying the tax, a license to carry on his business until the first day of July next ensuing, except in cases where the tax is on non-resident traders in slaves, or horse or mule drovers, in which cases no license shall be required.
Circus riders, exhibitions, &c.

Stage or theatrical players.

Itinerant singers and performers.

Insurance companies.

Bank agencies.

Money brokers.

Express companies.

Billiard tables.

Bowling alleys.

(1.) Every company of circus riders or exhibitors of collections of animals, two hundred dollars for each county in which they shall perform or exhibit for reward. Every separate exhibition (commonly known as side shows,) accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, forty dollars for each county in which they exhibit for reward.

(2.) Every company of stage or theatrical players or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, five hundred dollars for each county in which they exhibit for reward.

(3.) Every company of itinerant singers or performers on musical instruments or dancers or itinerant companies, who otherwise exhibit for the public amusement, twenty-five dollars for each county in which they exhibit for reward.

(4.) Every insurance company incorporated out of the State, three per cent. upon its gross receipts.

(5.) Every agency of a bank incorporated out of the State, ten dollars.

(6.) Every money or exchange, bond or note broker, private banker or agent for a foreign broker or banker, twenty-five per cent. upon his profits.

(7.) Every express company, twenty per cent. on the gross receipts. Every railroad company acting as an express company, or charging for freight carried above schedule rates, twenty per cent. on the gross receipts, and the same will not be subject to any county tax. The said companies shall make due return on oath to the sheriff or tax collector in each county where they have an office or place of business, which return shall be made by the president or some authorized agent, and the sheriff collect the tax on the 1st day of July, October, January and April.

(8.) Every public billiard table, one thousand dollars; every private billiard table, one hundred dollars; every bagatelle or roulette table, two hundred dollars.

(9.) Every public bowling alley, whether called a ninepin or a tenpin alley, or by any other name, two hundred dollars; every private bowling alley, twenty-five dollars.
Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, one thousand dollars. In addition to this, such retailer shall list the amount of liquors, wines and cordials, as required in schedule "A" of this act, and pay the tax therein imposed.

Every non-resident of the State, who in person or by agent, shall purchase any slave or slaves, corn, pork, bacon or spirituous liquors in this State, shall immediately after such purchase become liable to pay a tax of two per cent. on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one thousand dollars, which shall be collected by the sheriff, one half to his own use, and the other half to the use of the State. When the purchase was made by an agent, such agent shall be equally liable for the tax and forfeiture with the principal.

Every non-resident of this State, who, either in person or by agent, brings a slave or slaves into this State and sells, shall pay two per cent. on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable for the same, and the sheriff of the county in which the sale was made, or in which the purchaser resides, shall collect by distress or otherwise, out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer.

Every buyer or seller of slaves shall be held to be a non-resident of the State, unless he produce satisfactory evidence to the sheriff that he is a resident.

Every person that sells playing cards, five dollars per pack on all cards sold by him during the year.

Every person that for himself, or as agent for another, at his regular place of business, sells riding vehicles manufactured out of this State, two and one-half per cent. on his sales.

Every auctioneer on all goods, wares or merchandise, foreign or domestic, or other property placed in his hands, five per cent. on gross amount of sales, and the same shall not be subject to any county tax, and if by itinerant traders or such as are non-residents of the State, ten per cent. on gross amount of sales, subject to all the regulations.
and exceptions set forth in the tenth chapter, Revised Code, entitled auctions and auctioneers.

(18.) Every merchant, merchant tailor, jeweler, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or as agent for another, carries on the business of buying and selling goods or wares, merchandise of whatever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one per cent. on the total amount of his purchases, whether made in or out of the State, for cash or on credit: Provided, That the value of articles which are received in payment of goods sold at the usual place of business, shall not be estimated in the amount of purchases.

(19.) Every male manufacturer of garments for males, five per cent. on total amount of profits.

(20.) Every person who for himself or as agent for another, sells patent medicines or nostrums, twenty-five per cent. on amount of his sales.

(21.) Every horse or mule drover, or person who receives horses or mules to sell for another, five per cent. on the amount of each sale, due as soon as the sale is effected, and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of fifteen hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one half to his own use and one half to the use of the State.

(22.) Every stud horse or jackass let to mares for a price, belonging to a non-resident of the State, twenty-five dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph, taxed in any county of this State. Every stud horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of this State.

(23.) Every person that peddles goods, wares or merchandise, not the growth or manufacture of this State, or
any drugs, medicines, or nostrums, whether such person travel on foot, with a conveyance or otherwise, shall first have proved to the county court that he is a citizen of the Confederate States, and of good moral character, and shall have obtained from the court an order to the sheriff to grant him peddler's license, to expire on the first of July next ensuing. And the sheriff, on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county on receipt of two hundred dollars tax: Provided, That not more than one person shall peddle under one 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 act contained shall prevent any person from freely selling his stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture.

(24.) Every itinerant who deals in, or puts up, lightning rods, or who sells spirituous liquors, wines or cordials in quantities from one quart to one barrel, shall be under the same rules and restrictions, and be liable to the same tax as peddlers, except that no order from court shall be required to entitle him to a license: Provided, That any person shall be permitted to sell any spirituous liquors, wines or cordials, made from the products of his own farm, without paying the tax in this paragraph imposed.

(25) Every company of gipsies, or any strolling company of persons who make a support by pretending to sell fortunes, horse trading, tinkering or begging, two hundred and fifty dollars in each county in which they offer to practice any of their crafts, 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 any other penalties now imposed by law.

(26) Every freeman that shall arrive at age after the first day of July of every year, may pay his poll tax for State purposes for that year to the sheriff or his deputy, before the election, without listing.

(27) If any person bound to list property in his own right, or the right of another, shall fail to list the same or
any part thereof, the sheriff shall collect from him and of
his own proper estate double the tax imposed on the prop-
erty or subject not listed: Provided, That nothing herein
contained shall subject to double tax the estate of a soldier
in the service.

Sec. 69. The county court may relieve any person from
the payment of a double tax for failure to list his taxable,
in cases where it shall appear to the court by satisfactory
evidence, that such failure occurred by reason of sickness
of the party at the time when the list was taken, or when
it may appear that he rendered a list, and that his name
was omitted to be entered, or was omitted in the duplicate
prepared by the taker of the tax lists to be returned to the
clerk, or for other sufficient cause, to be judged of by the
court.

Sec. 70. On personal property, in the hands of executors
and administrators, bequeathed to, or as distributive shares,
to collateral relatives or strangers as set forth in schedule A,
in connection with real estate descended or devised to collat-
eral relations or strangers, the tax shall be paid to the sheriff
direct.

Sec. 71. Every person who is intended to be taxed in
paragraphs 15, 16, 17, 18, 19, 20 and 26 of schedule B, and
shall have been carrying on his business twelve months
before the first day of July of any year, shall render to the
sheriff a statement of the amount of his purchases, of his
taxable articles, (or sales thereof, as the said paragraphs
may require,) during the year ending on the first day of
July, and shall sign and swear to an affidavit that his pur-
cases (or sales, as may be required,) during that period did
not exceed the amount stated, and on his paying the taxes
imposed and enumerated in schedule B, shall be entitled to
a license to carry on his business until the first of July next
ensuing.

Sec. 72. Every person who is intended to be taxed in
paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B,
commencing to do business, or who shall not have been
doing business for twelve months before the first of July,
shall pay, at the end of the year for which his license is is-
sued, the taxes on his purchases, or sales, as set forth in said
paragraphs, and to secure the same, he shall, before license is delivered, enter into bond with good sureties, payable to the State of North Carolina, in such sum as the sheriff may deem sufficient, conditioned that he will render a true statement of his purchases or sales, as by this act required for the period embraced in his license, and pay his taxes thereon, the first day of July, when his license shall expire.

Sec. 73. Every person who shall carry on any business intended to be taxed as per schedule B, without having previously obtained a license as required, shall in addition to the taxes, forfeit and pay one hundred dollars, to be collected by distress or otherwise, by the sheriff, one half to his own, and the other half to the use of the State.

Sec. 74. Every person intended to be taxed by paragraphs 1, 2, 3, 22, 23, 24 and 25 of schedule B, shall show his license to any justice of the peace or constable, who may demand a view thereof, and it shall be the duty of every constable to demand such view, and if such person fail to exhibit his license on demand thus made, he shall forfeit and pay one hundred dollars, recoverable on a warrant before a justice of the peace, one half to the person suing out the warrant, and the other half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

Sec. 75. Every sheriff shall keep a record of the taxes collected by him from the clerks of courts, and under schedule B, of this act, and of all forfeitures, arrears for insolvents, double taxes, and taxes on unlisted subjects, and on or before the second Monday of August, shall deliver to the clerk of the county court a statement setting forth all the sums received to that period, and not previously accounted for, the date of receipt, the person from whom received, the amount received from such person, the subjects on which received, and the aggregate amount accompanied by an affidavit, and sworn to before the clerk and attested by him, that the statement is correct, and that no receipt has been omitted. And the clerk before the third Monday in August, shall send a duplicate of said statement and affidavit to the Comptroller of the State, register the same in a book kept in his office for that purpose, and keep a copy
of the same posted in a conspicuous place in the court-house until the first day of January next ensuing.

**Sec. 76.** The clerk, on application of the sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the Comptroller when he settles his accounts; and if any sheriff shall fail to deliver such abstract to the Comptroller, the Comptroller shall add to the taxes for which such sheriff is liable, one thousand dollars, and so report his account to the Treasurer.

**Sec. 77.** If any clerk shall fail to perform any of the duties required in the two preceding sections of this act, or shall falsely certify to the abstract of the sheriff's return, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office.

**Sec. 78.** If any person taxed in schedule B of this act, refuses or fails to pay the taxes imposed, and leaves the county before the sheriff can collect the forfeiture, the sheriff, in his own name, may recover the tax and forfeiture out of the delinquent in any superior court of the state; the tax and forfeiture when collected shall be paid over by the sheriff as originally required.

**Sec. 79.** The following subjects shall be taxed the amount specified, and the taxes collected and accounted for thus:

1. Every corporation that might become incorporated by letters patent under the provisions of Chapter 26, Revised Code, entitled "corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law, or by a special act, fifty dollars for each act to incorporate or to amend, which tax shall be paid to the Treasurer of the State.

2. No corporation shall organize under such special act of incorporation, obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it shall have first obtained a certified copy of such act from the Secretary of State, and the Secretary shall in no case furnish such copy until the company applying shall have delivered to him the Treasurer's receipt for
the tax assessed in the preceding section, which receipt the Secretary shall file in his office.

(3) Every marriage license, two dollars; every mortgage deed, marriage contract, and deed in trust, made to secure debt or liabilities, two dollars; and every other deed conveying title to real estate, where the consideration is three hundred dollars or upwards, one dollar, payable to the clerk of the county court. No clerk shall grant such license, or admit to probate such instrument, until the tax shall have been paid, and the receipt shall be endorsed on such license or instrument, and be registered with the same.

(4) Every broker, not a resident of the State, shall pay to the cashier of the bank, from which he draws any exchange or specie, two per cent. on all such sums drawn, to be accounted for to the State treasury, by the said cashier on oath.

(5) The president or cashier of the bank herein named, on or before the first day of October in each year, shall pay into the public treasury, the following tax upon each share of stock owned by corporations or individuals, to wit:—

the Bank of Washington, twenty-five cents; the Merchants' Bank of New Berne, twenty-five cents; the Bank of Wadesboro', twelve and a-half cents; the Bank of Fayetteville, twelve and a-half cents; the Commercial Bank of Wilmington, twenty-five cents; the Farmers' Bank of North Carolina, twenty-five cents; the Bank of North Carolina, ninety cents; the Bank of Lexington, forty-five cents; the Miners' and Planters' Bank, forty-five cents; the Bank of Commerce, forty-five cents; the Bank of Clarendon, forty-five cents; the Bank of Cape Fear, ninety cents; the Bank of Wilmington, ninety cents; the Bank of Charlotte, twelve and a-half cents; the Bank of Yanceyville, twenty-five cents; the Bank of Thomasville, forty-five cents; the Bank of Roxboro', forty-five cents, and any other which may be chartered by this or any future General Assembly, ninety cents on the share of one hundred dollars, and in that proportion for shares of a less value, and in case the officers of any bank shall neglect or fail to pay the tax herein required, said bank shall pay double the amount of said tax, and
the same shall be sued for, and recovered by the Attorney General, in the name of the State, in the supreme court of the county of Wake.

SEC. 80. Every clerk shall keep a record of the taxes received by him, and to the county court next preceding the first of July of each year on the first day of the term, shall return a statement setting forth the date of each receipt, the person from whom received, the subject on which received, the amount received from each person, and the aggregate amount received up to that date, and not previously accounted for; and to this statement the clerk shall attach an affidavit that such statement is correct, and that no receipt by himself or a deputy of his, has been omitted, to the best of his knowledge, which affidavit shall be sworn to and subscribed in the presence of the chairman of the court, who shall attest the same; and the county court clerk shall record such statement and affidavit in a book for that purpose in his office, and keep a copy of the same posted in some conspicuous place in the court-house, from the time at which the return shall be made, until the first day of January next ensuing. And on or before the second day of the term the clerk shall pay the sheriff the amount of the taxes received, as set forth in said return, less three per cent. commission for receiving and accounting for said taxes.

SEC. 81. If any clerk shall fail to perform any duties required in the preceding section, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office. And if any clerk shall fail to pay over to the sheriff the amount of taxes in his hands on the day specified, the sheriff shall inform the county solicitor of the default, and the county solicitor shall bring suit on his bond, and shall recover, in addition to the taxes withheld or not accounted for, one hundred dollars, and the whole recovery shall be paid into the treasury by the sheriff.

SEC. 82. The sheriff, and all receivers of public moneys, shall yearly settle their accounts with the Comptroller, between the last day of July and the first day of October, (unless when the settlement of such person may be specially directed to be made in another manner, or at another time,)
Sec. 83. The sheriff in making his settlement, as aforesaid, shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particular amount of tax received from each source; and the Comptroller shall give to each sheriff a certified copy of such list, which the sheriff shall deposit with the clerk of the county court of his county, for inspection. In such settlement the sheriff shall be charged with the amount of the public tax as the same appears by the tax list transmitted to the Comptroller; also, with all double taxes, and taxes on unlisted property by him received, and with all other tax which he may have collected, or for which he is chargeable.

Sec. 84. He shall be credited (1) with the amount of State tax on hand, bid off by the State, with the cost attendant on the sale and procuring of the title, and with commissions on the whole, including the county revenue, on producing the certificate of the Secretary of State, as provided in section 45 of this act. (2.) With all insolvent taxables allowed by the courts as hereinafter provided; and when the sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in the next year's settlement, or the sheriff may, at any time thereafter, on producing certificates of such taxables allowed, and procure an order from the Comptroller on the Treasurer for the amount thereof. And in like manner the sheriff shall have credit for any over payment made in former settlement, by reason of any error in the clerk's abstract of taxables.

Sec. 85. No insolvent taxables shall be credited to the sheriff, in his settlement with the Comptroller, but such as shall be allowed by the county court, a list whereof, containing the names and amounts, and subscribed by the sheriff, he shall return to the court at some time preceding
said settlement, and the same shall be allowed only on making oath that he could not find in the county, property of the tax payer, wherewith to discharge his taxes or such part thereof as is returned unpaid, and that the persons contained in the list were insolvent at, and during the time when, by law, he ought to have endeavored to collect their taxes. Such list shall be recorded on the minutes of the court, and a copy thereof, within ten days after its return, shall be set by the clerk in some public part of the courthouse: Provided, That when the sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his lists, as the law now directs, the same may be submitted to the county court, a majority of the justices being present, who shall consider and examine said sheriff’s list, and make him such allowance as they may think just and proper.

Sec. 86. If any sheriff shall return to court as insolvent the name of a person who is not listed, or has paid his taxes for the year, or shall, by himself or his deputy, collect from any person his tax for the year for which he has been returned an insolvent, without accounting for the same; or if any clerk shall fail to record or set up the returns as required in the preceding section, the person so offending shall forfeit and pay to the State one hundred dollars, and the county solicitor shall prosecute a suit for the same.

Sec. 87. Every sheriff, or other person allowed by law to collect and account in his stead, on settling his accounts with the Comptroller, shall take the following oath, administered by the Comptroller, and subscribe the same in the presence of the Comptroller, by whom it shall be attested; and the Comptroller shall make no settlement with the sheriff, or any one in his stead, unless he shall have sworn to and submitted the oath as hereby required: I, A. B., sheriff of the county of ——, do on this, the —— day of ——, one thousand eight hundred and ——, make oath, that the list now given by me, is, to the best of my knowledge and belief, complete, perfect and entire, and doth contain the full amount of all moneys by me or for me received, or which ought to have been received on account of the public taxes for the year one thousand eight hundred
and ——, on listed and unlisted property, and all double taxes, and all taxes received from clerks of courts, and from insolvents, not heretofore accounted for, and all taxes received, or which ought to have been received from any other sources whatever. And I do further make oath, that if I, or any person for me shall hereafter collect any unpaid tax now due, and not rendered in said list, I will render a true account thereof within one year after collecting the same.

Sec. 88. If the Comptroller at any time shall have just cause to suspect that any sheriff or other person accounting in his stead, may have made a false return, or sworn falsely in any matter relative to collecting or accounting for any tax, he shall thereof inform the officer prosecuting in the superior court of the county, wherein the offence was committed, who shall take such steps as public justice may demand.

Sec. 89. The sheriff for his services in collecting and paying the public taxes into the treasury, shall receive a compensation of two per cent. on the nett amount received by him from the clerk for taxes imposed by schedule C, of this act, and four per cent. on the amount of taxes collected from any other source, to be deducted on settlement of his account with the Comptroller; for collecting and paying county taxes, (for whatever purpose laid,) the sheriff shall receive the same per centum compensation as above allowed on public taxes.

Sec. 90. And for his settlement with the Treasurer, he shall be paid by the Treasurer three dollars for each day he may be necessarily engaged therein, and ten dollars for every thirty miles of twice the estimated distance from his home, to the seat of government, by the most usual highway.

Sec. 91. In every case of failure by the sheriff or other accounting officer to settle his accounts within due time, or to take the oath required on his settlement, the Comptroller shall forthwith report to the Treasurer the account of such sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto one thousand dollars for the amount of taxes supposed not to appear in the list
transmitted by the clerk, and if the whole amount be not paid the Treasurer, on motion of the Attorney General in the supreme court of Wake county, at the first court after the default shall have occurred, shall recover judgment against such defaulting officer and his sureties, for the amount reported against him, without other notice than is given by the delinquency of the officer.

Sec. 92. The clerk of the county court, at the same time when he transmits to the Comptroller the tax list, shall transmit to him also a copy, certified under the seal of the court, of the official bond of the sheriff, conditioned for the collection, payment and settlement of the public taxes, upon the pain of his default or forfeiting to the State one thousand dollars, which the Treasurer shall, and is hereby specially charged to collect in like manner, and at such time as is provided in the preceding section.

Sec. 93. The register of every county yearly, on or before the first day of September, shall transmit to the Comptroller, a certified copy of the bond of the clerk of the county court, as the same is registered, upon pain of forfeiting, for his default, to the State, one thousand dollars; which the Treasurer shall, and is hereby specially charged to collect in like manner and time as is provided in section 91 of this act.

Sec. 94. In all suits directed by any law to be instituted on motion of the Attorney General, at the instance of the Treasurer or Comptroller, against any sheriff or clerk and his sureties, a copy of the bond of such officer, certified as aforesaid, and sent to the Comptroller, and by the Comptroller certified, together with the default under his hand, shall be deemed sufficient evidence of the execution of such bond, and the default of the officer, to allow the judgment to be entered.

Sec. 95. And in case of the default by the register to duly certify and transmit the bond of the clerk in proper time, the Comptroller shall forthwith proceed to procure such certified copy, and also a copy of the bond of the register, certified by the keeper thereof, and shall proceed in the manner herein before provided, against them and their
sureties, at the first supreme court of Wake county after copies have been procured.

Sec. 96. In every case of default by any clerk, sheriff, or taker of the tax list, or assessor of the value of property, in the discharge of any of the duties of this act imposed on any of them, when no penalty is provided, the defaulting officer shall forfeit and pay the State for each default one hundred dollars. And all the penalties by this act imposed on such officers for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the Treasurer, or on motion of the Attorney General, or any of the solicitors of the State.

Sec. 97. The certificate of the Treasurer or Comptroller of any matter of default in any of the said officers, occurring at the office of the Comptroller or Treasurer, and copies of any papers in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in any suit or prosecution whatever, against them or others, and about any other matter whatsoever.

Sec. 98. The Treasurer may, on motion, obtain judgment in any court of record against any person indebted to the State, in the same manner and under the same rules and regulations which are prescribed in case of delinquent sheriffs; and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

Sec. 99. If any person shall willfully and corruptly commit perjury in any oath required to be taken or administered by any section of this act, such person shall be deemed guilty of a misdemeanor, and on conviction shall be subject to the same pains and penalties as are imposed in section 29, chapter 34 entitled, "Crimes and Punishments," in the Revised Code, on persons guilty of perjury.

Sec. 100. All laws imposing taxes, the subjects of which are revised in this act as imposing taxes upon subjects other than those revised in this act, are hereby repealed: Provided, That this repeal shall not be construed to extend to the provisions of any law, so far as relates to the taxes listed, or which ought to have been listed, or which
may be due for the year 1864, or for any year previous thereto.

Sec. 101. All other laws of this State, coming in conflict with the provisions of this act, are hereby repealed: Provided, That nothing herein contained shall be construed as repealing existing laws authorizing the appointment of tax collectors in certain counties, and all tax collectors so appointed shall be subject to all the provisions of this act as fully as sheriffs are declared to be.

Sec. 102. Wherever in any county the first term of the county court shall be after the second Monday of March, the chairman of each of the said county courts, or if there be no chairman, then the clerk shall direct a notice to the justices of the said courts to meet in their respective courthouses, to make the appointments of tax list takers, and the clerk shall record on the minute docket of his court the proceedings of the said justices in special session.

Sec. 103. As early as practicable after the ratification of this act, the Comptroller shall have published three thousand copies of the same, for the sheriffs, clerks, assessors, tax listers, and members of Assembly, and shall distribute the same among the different counties of the State, by such mode as he and the Public Treasurer may adopt.

Sec. 104. The word court-house used in this act, shall include any place for holding court.

Sec. 105. This act shall be in force from its ratification. [Ratified the 23d day of December, 1864.]

MISCELLANEOUS.

Chap. 28. AN ACT TO SECURE THE STATE SALT WORKS FROM INTERRUPTION.

Sec. 1. 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 employees of the State, at the State salt works, established by virtue of an ordinance of the Convention of this State, ratified on the sixth of December, eighteen hundred and sixty-one, being exempt
from military service by virtue of the ordinance of said Convention, and being by the law of this State as much entitled to exemption from conscription as any officer of the State government, are hereby declared to be necessary employees of the State government; and the Governor is hereby authorized and instructed to use the militia, or home guard, or any other force of the State, to prevent any interference with the said employees, or the said salt works.

Sec. 2. Be it further enacted, That any person who shall seize the flats, mules, wagons or other property belonging to the State, or otherwise interfere with the said salt works so as to obstruct the execution of said ordinance in regard the supply of salt—whether this interference shall be by actual force, or the show of force, or by military authority—shall be guilty of a high misdemeanor, and upon conviction thereof in the county or superior court of the county wherein the same shall be committed, shall be fined not less than five thousand dollars, and imprisoned not less than thirty days, at the discretion of the court.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1861.]

An act to be entitled "An act in addition to, and amendatory of, the ordinance of the Convention in relation to a supply of salt."

Section 1. 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 salt commissioner appointed under the provisions of the ordinance entitled "An ordinance in regard to the supply of salt, ratified the 6th of December, 1861," be authorized to draw on the Public Treasurer, from time to time, such sums (not exceeding in the whole one hundred thousand dollars) as he may deem necessary to carry out the provisions of said ordinance.

Sec. 2. Be it further enacted, That in case the salt commissioner shall be unable to purchase the necessary supplies of necessary supplies.
of wood for carrying on the operations of the State salt works, at a price which he may deem reasonable, he may have so much timbered lands condemned to the use of said works, for procuring a supply of wood required for said works, as he may deem necessary, under the regulations prescribed in the ordinance of the Convention, entitled "An ordinance in addition to, and amendment of, an ordinance entitled an ordinance in regard to the supply of salt," ratified 9th of May, 1862.

Sec. 3. *Be it further enacted*, That the contract made by the Governor with Stewart, Buchanan & Co., for fifty thousand bushels of salt, is hereby confirmed, and the partial payment for the same, heretofore made by the Public Treasurer, is hereby legalized, and the Public Treasurer is hereby required to pay the future warrants of the Governor in fulfillment of said contract.

Sec. 4. *Be it further enacted*, That the sum of one hundred and fifty thousand dollars be, and the same is hereby appropriated to complete the execution of the aforesaid contract with Stewart, Buchanan & Co.

Sec. 5. *Be it further enacted*, That the sum of two hundred thousand dollars is hereby appropriated to purchase an engine and train of cars for transporting salt for the State from the works at Saltville, in Virginia.

Sec. 6. *Be it further enacted*, That this act shall be in force from and after its ratification. [Ratified the 10th day of December, 1864.]

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**AN ACT TO AMEND AN ACT RATIFIED ON THE 17TH DAY OF DECEMBER, 1862, ENTITLED "AN ACT TO PROHIBIT THE DISTILLATION OF SPIRITUOUS LIQUORS."**

**Section 1. 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 from and after the 1st day of January, 1865, the penalties imposed in the first section of said act for the distillation of spirituous liquors out of any corn, wheat, and other articles in said act enumerated, except Chinese sugar cane, shall also apply and extend to the fer-**
menting or brewing of any of said articles, for the purpose
of making or manufacturing beer or any other malt liquor,
for sale; and the like penalties shall apply and extend to
any person or persons, fermenting or brewing honey for a
like purpose.

Sec. 2. Be it further enacted, That any person or per-
sons using a still or stills, or brewery, or vats, or any kind
of machinery or contrivance for brewing or distilling, en-
closed in a building, house, or in any other way, shall, upon
the demand of three justices of the peace of his county, expose
to their inspection a view of his or their building, house, stills,
brewery, vats, machinery, or other contrivances of any
kind, for brewing or distilling; and a refusal on the part of
the owner, owners or agent to allow such inspection, shall
be prima facie evidence of a violation of this act.

Sec. 3. Be it further enacted, That any person or per-
sons offending against the provisions of this act, shall be
deemed guilty of a distinct offence for every day or piece
of a day, in which he or they shall be so offending. [Rati-
fied the 17th day of December, 1864.]

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AN ACT IN RELATION TO ALIMONY.

Chap. 31.

Section 1. Be it enacted by the General Assembly of the
State of North Carolina, and it is hereby enacted by the au-
thority of the same, That in all cases where courts of equity
are not or cannot be held in any county by reason of the
presence of the public enemy, or by reason of the county
being subject to the control or interference of the public
enemy; and at the last term of the court of equity which
may have been held for said county, a decree for the pay-
ment of alimony may have been made in any cause there-
in pending; it shall be the duty of the clerk and master
of said court to collect by execution or otherwise, and pay
over to the party entitled thereto, the regular amount of
alimony to which the party, in whose favor said decree may
have been made, would have been entitled had the courts
been regularly held, and said decree been regularly re-
newed.
SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 17th day of December, 1864]

Chap. 32. AN ACT TO AUTHORIZE ATTACHMENTS AGAINST CORPORATIONS.

Preamble.

Whereas, Doubts have been expressed whether original attachment is suitable against a corporation chartered or doing its business out of the State:

SECTION 1. Be it therefore enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That original attachments may be sued against any corporation upon which service cannot be made in the State, in the same manner, and in like cases as against natural persons, and the same proceedings shall be had therein.

Sec. 2. Be it further enacted, That this act shall be in force from its ratification. [Ratified the 23d day of December, 1864]

Chap. 33. AN ACT FOR THE RELIEF OF THE WIVES AND FAMILIES OF SOLDIERS IN THE ARMY.

Appropriates $8,000,000.

SECTION 1. 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 sum of three millions of dollars be, and the same is hereby appropriated for the support of the wives and families of the indigent soldiers of this State, whether in the service of the State, or Confederate government, or whether killed in battle, or dying in the military service, the said amount to be distributed among the several counties of this State, as prescribed in the second and third sections of an act ratified on the 10th day of February, 1863, entitled "An act for the relief of the wives and families of soldiers in the army."

Sec. 2. Be it further enacted, That the quota of each county be paid to the commissioner or trustee of each county, the said commissioner or trustee having given bond
with security, approved by the county court of their respective counties, as soon after the first day of April next as practicable, and shall be applied to the use and benefit of the wives and families of the soldiers of this State, according to the rules and regulations, which have been or may be prescribed by the court of pleas and quarter sessions of each county; Provided, That the sum of seven hundred and fifty thousand dollars be paid on the first of April, 1865; the sum of seven hundred and fifty thousand dollars the first day of July, 1865; the sum of seven hundred and fifty thousand dollars the first of October, 1865, and the sum of seven hundred and fifty thousand dollars the first of January, 1866.

Sec. 3. Be it further enacted, That the money hereby appropriated shall be paid and distributed according to the provisions of the sixth section of the said act for the relief of the wives and families of soldiers in the army, hereinbefore referred to.

Sec. 4. Be it further enacted, That in addition to the foregoing appropriation, the sum of ten thousand dollars be, and the same is hereby appropriated out of any money in the public treasury, not otherwise appropriated, to be paid by the Treasurer, for the use and benefit of the families of Indian warriors of the Cherokee tribe, who have rendered service to the State or Confederate States during the war.

Sec. 5. Be it further enacted, That the Public Treasurer retain the funds hereby appropriated for the relief of the families of Indian warriors, for the clerk of the court of pleas and quarter sessions of the county of Jackson, who is hereby constituted the agent of the State to receive the same; and that he, the said agent, is hereby instructed to pay the funds over to such agent or agents as may be selected by the said Indians in their own councils, to be expended in provisions for their own use; Provided, That such agents so selected by said Indians shall be disinterested persons; and Provided further, that such agents so selected shall give bond, properly conditioned and secured, and shall be required to make to the Public Treasurer semi-annual reports of the amount of such provisions as they may have furnished said Indians, with an accurate state-
ment of prices, freight, &c.; and in default of such agents to do so, they shall forfeit and pay to the State double the amount placed in their hands by the aforesaid clerk of the court of pleas and quarter sessions for the county of Jackson; Provided further, That said agents shall receive the same rates of compensation as are allowed for the whites.

Sec. 6. Be it further enacted, That this act shall be in force from and after its ratification. [Passed the 23d day of December, 1864.]

Chap. 34. AN ACT AUTHORIZING THE PAYMENT OF BOUNTY TO CITIZENS OF THE STATE ENLISTED IN THE NAVAL SERVICE OF THE CONFEDERATE STATES.

Bounty of $50. Section 1. 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 all citizens of this State who may now, or who may hereafter be employed as petit officers, seamen, ordinary seamen, landsmen, or boys, in the naval service of the Confederate States, whether entering said service by voluntary enlistment or by virtue of any act of Congress, shall be entitled to receive a bounty of fifty dollars, to be paid out of the treasury of the State, under the rules, regulations and restrictions now established by law for the payment of bounty to soldiers of the State, who are in the military service of the Confederate States.

Sec. 2. Be it further enacted, That upon the decease of any such petit officers, seamen, ordinary seamen, landsmen, or boys, while in the naval service of the Confederate States, before the said bounty shall have been paid to the same, it shall be paid to his widow, if any, and if none, to the party or parties next entitled, according to the laws now established for the government of like cases upon the death of a citizen of the State, while in the military service of the Confederate States.

Sec. 3. Be it further enacted, That the benefits of this act shall be extended to all petit officers, seamen, ordinary seamen, landsmen, or boys, citizens of this State, who have
not heretofore received their bounty; Provided, that in no case shall any one employed in the naval service receive any further bounty if he shall have previously received a bounty from the State, while in the military service of the Confederate States, or this State.

Sec. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 17th day of December, 1864.]

AN ACT FOR THE RELIEF OF SUFFERING AND NEEDY PRISONERS OF WAR FROM NORTH-CAROLINA.

Section 1. 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 Governor is hereby authorized to purchase two hundred thousand dollars worth of cotton or tobacco, and to make all possible efforts to ship the same in connection with the shipments of the Confederate government for the relief of prisoners of war.

Sec. 2. Be it further enacted, That the Governor is hereby authorized to appoint any suitable commissioned officer from this State, who may be at the time a prisoner of war, an agent to transact all necessary business in connection with the selling of said cotton or tobacco, and appropriating the proceeds to the relief of the prisoners of war from this State.

Sec. 3 Be it further enacted, That this act is not intended to preclude the Confederate government from putting the North-Carolina prisoners on the same footing as others, in the distribution of the Confederate funds for the relief of prisoners, but is meant as an additional relief to the prisoners from this State.

Sec. 4. Be it further enacted, That in case the Governor finds it impracticable to carry out the foregoing provisions, he is authorized to draw for and expend the sum of five thousand pounds sterling, from any moneys of the State in foreign countries, not otherwise appropriated, for the purpose of relief to the North Carolina prisoners of war.
SEC. 5. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]

Chap. 36. AN ACT TO APPROPRIATE MONEY FOR THE MILITARY ESTABLISHMENT OF THE STATE.

Appropriates $3,583,908.

SEC. 1. 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 for the fiscal year ending the thirteenth day of September, A. D. 1865, the sum of three millions five hundred and eighty-three thousand nine hundred and eight dollars be appropriated to defray the military expenses of the State, according to estimates furnished by the Adjutant General, divided among the several departments, as follows:

Pay department, - - - - $2,004,908
Ordnance department, - - - - 100,000
Commissary department, - - - - 1,016,000
Quartermaster's department, - - - - 469,000

$3,583,908

SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23d day of December, 1864.]
RESOLUTIONS

OF A PUBLIC NATURE, PASSED BY THE

GENERAL ASSEMBLY

OF

NORTH-CAROLINA,

AT ITS

REGULAR SESSION OF 1864--'65.

RESOLUTION RELATIVE TO BRIGADING CERTAIN NORTH-CAROLINA REGIMENTS.

Whereas, There are a number of regiments from North-Carolina in the service of the Confederate States, which are not brigaded as a North-Carolina brigade, but are attached to brigades from other States; and whereas, although these brave men and officers composing the 29th, 39th, 58th and 60th regiments North-Carolina troops have stood forward in the front and borne the brunt of battle through the campaigns of the western army for more than three years, and have scarcely had an honorable mention made of their conduct officially, simply because they are commanded by Brigadier-Generals whose principle commands are from other States; therefore, be it

Resolved 1st, That we, the representatives of the people of North-Carolina, do greatly deplore this cause which is calculated to disparage the valor and patriotism of these brave men, and others like situated, from North-Carolina.

Resolved 2nd, That the Governor be requested to send a copy of these resolutions and preamble to each one of our Representatives and Senators in Congress, and urge them to use their influence with the President and Secre-
tary of War to have these regiments placed in a brigade, and that some officer from the command be promoted to the rank of Brigadier-General, to take command of them. [Ratified the 20th day of December, 1864.]

RESOLUTION FOR THE PROTECTION OF THE STATE SALT WORKS.

Preamble.

Whereas, The constitutional principle by which the State is entitled to protect the officers of the State from conscription, protects all other employees of the State, while engaged in the execution of the duty assumed by them, in conformity with the laws of the State, where the performance of such duty is incompatible with the duties of a soldier; therefore,

Resolved, That the employees and laborers employed in executing the ordinance of the State Convention in regard to the supply of salt, are entitled to exemption from conscription while so employed. [Ratified the 23d day of December, 1864.]

RESOLUTION IN REFERENCE TO THE REVENUE LAWS.

Resolved, That the Public Treasurer and the Auditor of public accounts be, and they are hereby appointed a committee to digest and arrange the Revenue Laws of this State, with a view to simplicity and condensation, and to prepare a plan and a bill, before another meeting of the General Assembly, by which the execution of the said laws may be accomplished with greater facility. [Ratified the 23d day of December, 1864.]

RESOLUTIONS PROTESTING AGAINST ILL TREATMENT OF SLAVES CONSIGNED FOR MILITARY PURPOSES.

Resolved, That His Excellency, Governor Vance, be requested to correspond with His Excellency, President Davis, protesting against the cruel and inhuman manner in which
slaves, conscribed from our citizens, are now treated at Wil-
mington, N. C., and request that the evil be immediately
remedied. [Ratified the 23d day of December, 1864.]

RESOLUTION INSTRUCTING THE STATE SALT COMMISSIONER AS TO
THE MAKING OF SALT IN BLADEN COUNTY.

Resolved, That D. G. Worth, State Salt Commissioner, be
and he is hereby instructed to examine the salt springs in
the salt marsh in Bladen county, and should his judgment
so direct, proceed to bore, or otherwise sink shafts to obtain
brine for the making of salt. [Ratified the 23d day of De-
cember, 1864.]

RESOLUTION REQUESTING THE GOVERNOR TO CORRESPOND WITH
THE AUTHORITIES AT RICHMOND, RELATIVE TO DISABLED
SOLDIERS.

Whereas, By a recent general order issued by the Adju-
tant and Inspector-General, all wounded and sick soldiers,
who can, without serious detriment to their health, are re-
quired to report to their respective commands; and where-
as, soldiers who have lost limbs in battle, or are otherwise
maimed or disabled for life, are compelled by the provi-
sions of said order to undergo the hardships and sufferings
incident to travel, and are frequently subject to the humil-
iation of being conducted under guard, in company with
deserters and other degraded characters; therefore, be it
Resolved, That His Excellency, the Governor, be and he
is hereby requested to communicate with the authorities
at Richmond, as early as practicable, with the view and
for the purpose of retaining these unfortunate veterans from
the cruelties consequent upon the rigid enforcement of said
order. [Ratified the 23d day of December, 1864.]
Resolved. That our Senators and Representatives in Congress be requested to use their influence in procuring the passage of a law, which shall allow pay to soldiers discharged from the army on account of being disabled, such as is given to those who are placed on the retired list, but not actually discharged. [Ratified the 22d day of December, 1864.]

Resolved. That the Public Treasurer be required to report to the General Assembly at the present session, the amount of money drawn from his department, under the contract by the State to clothe her troops; and the amount re-imbursed by the Confederate Government.

Resolved 2nd. That the Public Treasurer be required to report to this General Assembly, the names of the agents appointed by the Governor, under the act ratified the 12th day of December, 1862, entitled "An act for the purchase of provisions," which act appropriated five hundred thousand dollars for the said purpose; and also the amount drawn by such agents and the amount re-imbursed. [Ratified the 22d day of December, 1864.]

Resolved, That His Excellency, the Governor, be directed to notify the Governor of Virginia, forthwith, that the conduct of the authorities of Virginia, in diverting to the use of the latter an engine and two trains of cars, hired to this State for the transportation of salt from Saltville to Danville, is regarded by the General Assembly, now in session, as a serious departure from the courtesy of States,
RESOLUTIONS RELATIVE TO THE INCREASE OF PAY OF PRIVATE SOLDIERS.

Whereas, In view of the great depreciation of the currency, and the small pittance now allowed the private soldiers, who are so nobly defending us from a cruel, brutal foe, and believing that something like an adequate pay should be given them as a testimonial of our appreciation of their patriotism and devotion to the cause of liberty and independence; therefore, be it

Resolved, That our Senators and Representatives in Congress be requested to use their best efforts to secure an increase of the wages of the private soldiers.

Resolved, That a copy of these resolutions be sent to our Senators and Representatives in Congress, with the request that they be laid before their respective bodies, for their action. [Ratified the 22d day of December, 1864.]

RESOLUTIONS COMMENDATORY OF THE NORTH CAROLINA EDUCATIONAL ASSOCIATION.

Whereas, The permanent independence of a people must depend, under Providence, on the early training of their children; and whereas, the minds of the rising generation are greatly influenced by the character of the books used in the primary schools of the country, therefore,

Resolved, That in the opinion of this Legislature, the State Educational Association has done a good and patriotic
work, in exerting its influence to have the schools of North-
Carolina supplied with primary works written and pub-
lished by our own people.

Resolved, That it be recommended to the people of the
State to encourage these enterprises, as the sure founda-
tion, not only of independence, but of national develop-
ment and prosperity. [Ratified the 20th day of Decem-
ber, 1861.]

RESOLUTION OF THANKS TO THE OFFICERS AND SOLDIERS OF
NORTH-CAROLINA.

Thanks tendered.

Resolved, That the heart felt thanks of the Legislature
now in session, are due, and are hereby tendered to the of-
cfers and soldiers of our State, for the brave and gallant
manner in which they have conducted themselves during
the campaign of 1864; and we hereby pledge ourselves,
not only as Legislators, but as individuals, to sustain them
in their noble efforts in the defence of the freedom of our
common country; that every effort in our power shall be
rendered them and their families, to make them comforta-
bale while they are thus engaged in trying to free our coun-
try of the presence of an invading and cruel foe. [Rati-
fied the 6th day of December, 1864.

RESOLUTION OF THANKS TO CAPTAIN JOHN A. TEAGUE, AND THE
MEN UNDER HIS CHARGE.

Thanks tendered.

Resolved, That the thanks of the General Assembly be,
and they are hereby tendered to Captain John A. Teague,
of the 29th regiment North Carolina troops, and to the brave officers and men under his command, for the efficient
manner in which they have discharged their duties in de-
fending the western border of our State from the inroads
of the enemy, and depredations of bands of lawless men.

Resolved 2nd, That the Governor be requested to forward
a copy of these resolutions to the Secretary of War, and

Copies of this resolution.
urge upon him the necessity of retaining Captain Teague, and his command, in the service they are now in. [Rati-
ified the 23d day of December, 1864.]

RESOLUTION OF THANKS TO COLONEL JOSEPH B. STARR, AND HIS
COMMAND, FOR THE SUCCESSFUL REPULSE OF THE PUBLIC
ENEMY NEAR KINSTON.

Resolved, That the thanks of this General Assembly be, and they are hereby tendered to Colonel Joseph B. Starr, and the gallant and faithful officers and men under his command, for their successful repulse of the public enemy near Kinston, on Monday, the 12th instant.

Resolved, That His Excellency, the Governor, forward this resolution to Colonel Starr, with a request that he will make known the same to his command in such manner as he may adopt. [Ratified the 17th day of December, 1864.]

RESOLUTION OF THANKS TO THE JUNIOR RESERVES AND HOME
GUARD.

Whereas, The Legislature has heard with satisfaction of Preamble, the good conduct of the officers and soldiers of the Junior Reserves and Home Guards, who volunteered to cross the State line into Virginia, in order to repel the late advance of the public enemy on Weldon; therefore,

Resolved, That the officers and soldiers of the Junior Re-
serves and Home Guards, so acting, deserve the commendation of their fellow citizens, and are entitled to the thanks of this Legislature.

Resolved, That a copy of these proceedings be transmitt-	ed to Lieutenant-General Holmes and Major-General R. C. Gatlin, that it may be communicated to the commands which they are intended to honor. [Ratified the 17th day of December, 1864.]
RESOLUTION IN FAVOR OF THE "JUNIOR RESERVES."

Resolved, That the military forces, known as the "Junior Reserves," are entitled to the bounty now allowed to soldiers in the military service of the Confederate States; and the State paymaster is hereby directed to pay said bounty, whenever such "Junior Reserves" are assigned to duty from the camp of instruction, or from the day when those already in service may have been placed in their companies; and whenever any of such Reserves may have died, that the bounty due under this resolution be paid to the person or persons who are now entitled by law in the case of deceased soldiers enlisted in the regular Confederate military service. [Ratified the 20th day of December, 1864.]

RESOLUTION IN REFERENCE TO THE OFFICERS OF THE GENERAL ASSEMBLY.

Resolved, That the speakers of the Senate and House of Commons be entitled to receive, during the present session of the General Assembly, the sum of sixty dollars per day, and fifty cents per mile for travel; the clerks of the Senate and House, principal and assistant, eighty dollars per day, and mileage as aforesaid; and the engrossing clerks, sixty dollars per day and mileage as aforesaid. [Ratified the 23d day of December, 1864.]

RESOLUTION IN RELATION TO THE EXPENSES OF THE STATE, INCURRED IN THE EXECUTION OF THE CONSCRIPTION LAWS.

Resolved, That His Excellency, the Governor, be requested to lay before the Congress of the Confederate States, through our Senators and Representatives, the claims of the State for satisfaction of the expenses incurred in executing the conscription laws, and in arresting deserters from the army, by the forces of the State. [Ratified the 13th day of December, 1864.]
RESOLUTION IN REFERENCE TO THE EMPLOYMENT OF PERSONS
ASSIGNED TO LIGHT DUTY IN ACTIVE FIELD SERVICE.

Whereas, Many citizens of this State, pronounced by the Preamble, proper medical examining boards unfit for field service, have nevertheless been required to perform such service in the battalion commanded by Major Ilhar, contrary to law and without necessity:

Resolved, That His Excellency, Governor Vance, be requested to bring the matter to the attention of the proper Confederate authorities, and use every proper means to effect their release. [Ratified the 17th day of December, 1864.]

RESOLUTION IN REFERENCE TO THE PAYMENT OF BOUNTY MONEY TO SOLDIERS.

Resolved, That the State paymaster be directed to pay the bounty allowed by law to soldiers enlisted in the military service of the Confederate States, as soon as such soldiers shall be assigned to duty in regiments from the camp of instruction. [Ratified the 20th day of December, 1864.]

RESOLUTION DIRECTING MAJOR HENRY A. DOWD TO MAKE PAYMENT OF MONEY TO THE PUBLIC TREASURER.

Resolved, That Henry A. Dowd, of the State clothing department, be and he is hereby directed by to pay to the Public Treasurer, the sum of two millions six hundred and seventy-two thousand nine hundred and ninety dollars, it being the sum of money referred to in the message of His Excellency, the Governor, which may be made available during the current fiscal year. [Ratified the 9th day of December, 1864.]
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STATE OF NORTH-CAROLINA,
Office of Secretary of State,
October 20th, 1865.

I, Robt. W. Best, Secretary of State in and for the State of North-Carolina, do hereby certify that the foregoing are true copies of the original Acts and Resolutions on file in this office. Given under my hand, this 20th day of October, 1865.

ROBT. W. BEST,
Secretary of State.