PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

AT ITS

SECOND EXTRA SESSION, 1861.

John Spelman, Printer to the State.
1861.
AN ACT EMPOWERING THE BOARD OF CLAIMS TO TAKE EVIDENCE. (Chap. 1.)

Whereas, Doubts exist as to the power of the board of claims and the several members thereof to take affidavits and appoint commissioners to take depositions.

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 the board of claims or any member thereof may take affidavits or depositions in relation to the claims presented for their consideration under the ordinance of the late convention, and that the said board may issue commissions to any person to take affidavits and depositions, to be read in the like case in the same manner as they are now issued by the courts of the State.

Sec. 2. Be it further enacted, That the said board of claims may employ a messenger at a price not exceeding forty cents per day.

Sec. 3. Be it further enacted, That this act shall be in force from the time of its ratification. [Ratified the 21st of August, 1861.

AN ACT TO ENCOURAGE THE MANUFACTURE OF GUN POWDER. (Chap. 2.)

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 encouraging the manufacture of gun powder, the Governor shall have au-
thority for and on behalf of the State to subscribe stock or loan money to any company for making powder, or put up any powder factory, or buy any part of the machinery thereof, and let or sell the same to any person or persons for the purpose of making powder, provided not more than four companies shall be formed, nor more than ten thousand dollars shall be advanced to any factory or mill.

Sec. 2. [Be it further enacted], That if stock be taken by the State, individuals shall raise a like amount; if money loaned, bond and surety renewable with annual interest shall be required; if machinery shall be bought and put up, or advances made for buying a part of the machinery, the money so advanced shall be secured by mortgage on said machinery, and the Governor shall have authority to receive payment or part payment in powder for such sums as may be due the State.

Sec. 3. [Be it further enacted.] That if a supply of gun powder cannot be procured by either of the methods afore-said, the Governor is vested with full power to have it made, and to employ all such agents as may be necessary for making it, and unless a supply be procured by contract, the Governor is requested to take immediate action for having the powder made on account of the State.

Sec. 4. Be it further enacted, The Governor is authorized and requested to procure, without delay, a supply of material for making gun powder, and shall have the power to employ all such scientific or other persons as may be required for producing or procuring said materials and shall have authority to draw upon the treasury for all expenditures under this act.

Sec. 5. Be it further enacted, That this act shall take effect immediately after its ratification. [Ratified the 4th day of September, 1861.

Chap. 3. AN ACT TO DIVIDE THE STATE IN TEN CONGRESSIONAL DISTRICTS.

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 a Senator in the Congress of the Confederate States of America is to be chosen, the General Assembly, at such time during the session as they shall appoint, shall elect such Senator \textit{viva voce}, by a majority of the joint votes of both Houses under the inspection of two members from each House,
and the Senator elected shall obtain a certificate of his election signed by the Speakers of the two Houses and shall be commissioned by the Governor under the seal of the State.

Sec. 2. Be it further enacted, That for the purpose of electing Representatives in the Congress of the Confederate States, the State shall be divided into ten districts as follows, namely: the first district shall be composed of the counties of Martin, Hertford, Gates, Chowan, Perquimans, Pasquotank, Camden, Currituck, Northampton, Washington, Tyrrell and Bertie; the second district of the counties of Halifax, Edgecombe, Beaufort, Wilson, Pitt, Greene, Lenoir and Hyde; the third district of the counties of Carteret, Craven, Jones, Onslow, Duplin, Wayne, Johnston and Sampson; the fourth district of the counties of New Hanover, Brunswick, Columbus, Bladen, Robeson, Cumberland, Richmond and Harnett; the fifth district of the counties of Warren, Franklin, Granville, Wake, Orange and Nash; the sixth district of the counties of Alamance, Person, Caswell, Rockingham, Guilford, Stokes and Forsyth; the seventh district of the counties of Randolph, Davidson, Chatham, Moore, Montgomery, Stanly and Anson; the eighth district of the counties of Rowan, Cabarrus, Union, Mecklenburg, Gaston, Lincoln, Catawba and Cleveland; the ninth district of the counties of Ashe, Alleghany, Wilkes, Caldwell, Alexander, Yadkin, Surry, Davie, Iredell and Burke; the tenth district of the counties of Clay, Cherokee, Macon, Jackson, Madison, Buncombe, Transylvania, Henderson, Polk, Yancey, McDowell, Rutherford, Mitchell, Haywood and Watauga, each of which districts shall be entitled to elect one representative in the Congress of the Confederate States.

Sec. 3. Be it further enacted, That the elections shall be held at the same places as are prescribed for holding elections for members of the General Assembly, on the first Wednesday in November, 1861, and on the same day for every successive two years thereafter, and shall be conducted by the sheriffs or other persons appointed therefor, in like manner as elections for members of the General Assembly, and each voter shall give his vote only in the county in which he resides.

Sec. 4. Be it further enacted, That if at any time there shall be a vacancy in the representation in Congress the Governor shall issue his writ of election, and by proclamation shall require the voters to meet in their respective
Returns of elections.

Comparing the polls.

Proviso.

counties at such time as may be appointed therein, and at the places established by law, then and there to vote for a representative in Congress to fill the vacancy, and the election shall be conducted in like manner as regular elections.

Sec. 5. Be it further enacted, That the polls of election shall be ascertained by the inspectors, or other persons holding the elections, and the returns thereof shall be made to the sheriff or other returning officer in like manner, time and place, under the same penalties for omission, recoverable in like manner, and for like uses, as in elections for members of the General Assembly; and the returning officer upon receiving the returns shall, at the court house, in presence of a majority of such inspectors as may have carried the polls, cast up the votes and make two correct statements of the number of suffrages given at such election for each candidate, one of which being duly certified by him shall, with the poll books, be filed by the inspectors in the office of the court of pleas and quarter sessions of the county, and the other shall be retained by the sheriff or other returning officer, with which he shall attend on the day and places mentioned in the next section.

Sec. 6. Be it further enacted, That the sheriff or other returning officer of the counties of each district shall attend on the Wednesday next after each election at the following places in the several districts, for the purpose of comparing the polls, namely, at Plymouth in the first district, at Greenville, in the second district, at Warsaw, in the third district, at Lumberton, in the fourth district, at Franklinton, in the fifth district, at Greensboro', in the sixth district, at Troy, in the seventh district, at Charlotte, in the eighth district, at Wilksboro', in the ninth district, at Asheville, in the tenth district: Provided always, That should any accident prevent any returning officer from meeting on the day aforesaid, the returns shall be received on the day following, and the returning officer [failing] to attend at the times and places above required, shall forfeit and pay one thousand dollars, to be recovered for the use of the State, in any court of law: and when the returning officers shall be convened, the polls for the several counties shall be examined and compared by them in presence of three justices of the peace, summoned by the returning officer of the county where they shall meet, and a certificate under the hands of the said returning officers shall be given to the candidate to
whom the greatest number of votes shall have been given in said district; but if two or more candidates shall have an equal number of votes the returning officers shall determine which of them shall be the representative, and if no decision is by them made, they shall determine the same by drawing in like manner as the grand jury is drawn.

Sec. 7. Be it further enacted, That every person duly elected a representative, upon obtaining a certificate of his election, shall procure from the Governor a commission certifying his appointment as a representative of the State, which the Governor shall issue on such certificate being produced.

Sec. 8. Be it further enacted, That every sheriff or other returning officer holding such election shall be allowed two dollars and a half for every thirty miles of travelling to and from the place of comparing the polls in the district, and the same sum for every day he shall attend for the purpose of comparing the polls, and also his ferriages, which shall be paid upon the affidavit of the returning officer.

Sec. 9. Be it further enacted, That if any person shall vote more than once in any such election he shall be deemed guilty of a misdemeanor.

Sec. 10. Be it further enacted, That all laws coming in conflict with this act are hereby repealed.

Sec. 11. Be it further enacted, That this act shall take effect upon its ratification. [Ratified the 4th day of September, 1861.]

AN ACT TO PROVIDE HANDS TO WORK THE PUBLIC ROADS.

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 so much of the fortieth section of the one hundred and first chapter of the revised code entitled roads, ferries and bridges, as exempts justices of the peace, constables, wardens of the poor, patrollers and teachers, superintendents of common schools and pupils of schools, from working on the public roads of this State be and the same is hereby repealed.

Sec. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 4th day of August, 1861.]

Ratified the 4th day of August, 1861.
Chap. 5. AN ACT TO ENLARGE THE POWERS OF THE COUNTY COURTS FOR RAISING REVENUE FOR COUNTY PURPOSES.

Power of taxation.

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 justices of the several county courts, a majority being present, at their first court which shall happen after the first day of January in every year, shall for county and school purposes lay a tax on all such subjects of taxation within the county as may be taxed by the revenue laws then in force, and in the same manner, for raising revenue for State purposes: Provided, That the tax imposed by the county courts for county purposes shall be in the same relative proportion as the tax imposed on the same articles for State purposes.

Proviso.

SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 4th day of August, 1861.]

Chap. 6. AN ACT TO REPEAL THE 16TH SECTION OF THE 65TH CHAPTER OF THE REVISED CODE.

Repealing clause.

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 16th section of the 65th chapter of the revised code be and the same is hereby repealed.

SEC. 2. [Be it further enacted,] That this act be in force from and after its passage. [Ratified this 7th day of September, 1861.]

Chap. 7. AN ACT CONCERNING COSTS IN CAVEATED WILLS AND TESTAMENTS.

Courts to assess costs.

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 cost in all cases of caveated wills and testaments shall be paid as the court may in its discretion direct. [Ratified the 11th day of September, 1861.]

Chap. 8. AN ACT TO PROVIDE FOR COAST AND FRONTIER DEFENCES OF THE STATE.

Appropriates $2,000,000.

SEC. 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the au-
AN ACT PROVIDING FOR THE ISSUING OF BONDS BY THE COURTS OF CHANCERY PLEAS AND QUARTER SESSIONS.

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 court of pleas and quarter sessions of Cabarrus county, a majority of the justices being present, shall have power to issue bonds for the purposes specified and in the manner prescribed by an "Act entitled an act to authorize the county courts and corporate towns and cities to lay taxes for police purposes, and ratified on 11th day of May, A.D., 1861;" Provided, Said bonds shall be redeemable within ten years and not bear more than eight per cent. interest per annum.

SEC. 2. Be it further enacted, That the justices aforesaid be authorized and empowered to set apart one per cent. of the debt incurred to be re-invested, and to levy an annual tax of one per cent. of the bonds issued, which shall constitute a sinking fund for the gradual extinguishment of the debt: Provided, also, That an annual tax shall be levied to pay the interest that may accrue. [Ratified the 11th day of September, 1861.]
Chap. 10. AN ACT TO CHANGE THE JURISDICTION OF THE COURTS AND THE RULES OF PLEADING THEREIN.

**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 several superior courts of law shall have exclusive original jurisdiction to hear, try and determine all causes of a civil nature whatever, at the common law, which may require the intervention of a jury.

**Sec. 2.** Be it further enacted, That there shall be but one term of the said superior courts of law and equity, open and held in each of the counties of the State, in each year, which shall be holden at the time and places now required by law for holding the fall terms of said court, and all laws requiring the holding of the spring term of said courts are hereby repealed.

**Sec. 3.** Be it further enacted, That all actions brought in the said superior courts of law and equity, the defendant or defendants shall not be compelled to plead thereto for twelve months from the return term.

**Sec. 4.** Be it further enacted, That in all cases where suits have already been brought and are now pending in any of the superior courts of law and equity, it shall be the duty of said court, and it is hereby required to give the defendant or defendants further time for trial, until the fall term of 1862, when the same shall stand for trial as other suits and in all suits which may have been heretofore brought returnable to the fall term of 1861, the defendant or defendants shall not be compelled to plead or answer thereto for twelve months.

**Sec. 5.** Be it further enacted, That the courts of pleas and quarter sessions of the several counties, except the counties of Transylvania, Clay, Mitchell and Alleghany, each of which counties shall have one court of pleas and quarter sessions every year, which shall be held in Transylvania on the 3d Monday in August, and in Clay on the last Monday in August, and in Mitchell on the second Monday in September, and in Alleghany on the fourth Monday in October in each year, shall not have jurisdiction of any civil case in which the intervention of a jury may be necessary; and it shall be the duty of the clerk of said courts to make up a record in all civil cases now pending in the said courts of pleas and quarter sessions, and file the same, together with the original papers, with the clerks of the superior courts of law, on or before
the fall term of the superior courts of law in their respective counties; and it shall be the duty of the clerks of the superior courts of law to enter the said cases upon their appearance docket, and the same shall stand for trial at the said term of the said superior court as other cases now pending in said court.

Sec. 6. Be it further enacted, That in all cases in which judgments have heretofore been taken in either the superior or county courts, and upon which executions have issued, it shall be the duty of the sheriff or other officer in whose hands such executions have been placed for collection, to endorse a levy upon the property of the defendant or defendants, sufficient to satisfy the same, and return such executions without making a sale; and upon return it shall be the duty of the clerk to issue a venditione exponas or fieri facias, at the election of the plaintiff, returnable to that term of the succeeding court which is held twelve months from the test of such venditione exponas, or fieri facias, and that all alias executions upon judgments heretofore taken shall be returnable in like manner.

Sec. 7. Be it further enacted, That so much of the 17th section of the 105th chapter of the revised code as subjects sheriffs to a penalty of one hundred dollars for not executing and returning process, be and the same is hereby repealed, as to all penalties incurred since the passage of a bill at the last regular session of the General Assembly, entitled "A bill to prevent the sacrifice of property, and for the relief of the people," and as to all future penalties.

Sec. 8. Be it further enacted, That no copias ad satisfaciendum shall issue from any of the courts or from any justice of the peace upon any judgment now existing, or upon any judgment which may be hereafter obtained in any of the said courts, or before any justice of the peace.

Sec. 9. Be it further enacted, That it shall be the duty of all constables and other officers to levy any executions which may be in their hands issued upon judgments heretofore issued by magistrates, and to return the same, together with said levies, to the justices of the peace who issued the same, or to some other magistrate in said county, whose duty it shall be, upon the application of the plaintiff, to issue a venditione exponas, not returnable sooner than twelve months from the date thereof.

Sec. 10. Be it further enacted, That hereafter all civil warrants issued by justices of the peace shall be made returnable for trial twelve months after the date of issuing
such warrant, and not before; and no justice of the peace shall have power or jurisdiction to try any such warrants before the expiration of twelve months from the issuing of the same: Provided, That the defendant or defendants are residents of this State; and all executions issued by a justice of the peace shall be made returnable twelve months from the issuing of the same; and upon the trial of such warrant, either party may appeal from the judgment to the next succeeding fall term of the superior court of the county where the warrant is tried, by giving security as is now provided by law in case of appeal from justices' judgments; but if the defendant or defendants make oath that he or they are unable to give security for the amount of the judgment and costs, then the justice shall grant the appeal without security; and return the paper with such affidavit to the next fall term of the superior court of said county, when the defendant shall enter his plea, and the case shall be continued over and not stand for trial until the next succeeding fall term of said court.

Sec. 11. Be it further enacted, That if any sheriff, clerk or other officer shall violate any of the provisions of this act, he shall forfeit the sum of two hundred dollars, to be recovered by any person suing for the same in the name of the State, and shall also be subject to indictment, and upon conviction shall be fined or imprisoned at the discretion of the court.

Sec. 12. Be it further enacted, That all deeds of trust and mortgages hereafter made, and judgments confessed to secure debts shall be void as to creditors, unless it is expressly declared therein that the proceeds of sale thereunder shall be appropriated to the payment of all the debts and liabilities of the trustor or mortgagor, equally pro rata: Provided, That the provisions of this section shall not apply to sheriffs or other public officers who may make a mortgage or deed of trust to secure securities to their official bond.

Sec. 13. Be it further enacted, That there shall be but one term of the supreme court of the State, which shall be held in the city of Raleigh, at the usual time for holding the summer term thereof; and all laws which require the winter term of same court to be held are hereby repealed, and the judges of the said court are not required to hold the winter term thereof.

Sec. 14. Be it further enacted, That the Morganton term of said court shall be discontinued, and it shall be the duty of the clerk of the court held heretofore in the town
of Morganton, to transmit to the clerk of the court held in the city of Raleigh all the records, books and papers pertaining to said court in Morganton, on or before the second Monday in June next, and it shall likewise be the duty of the clerk of the court of Morganton to expose to sale the library at Morganton, (except such books as the judges of the supreme court shall direct to be transmitted to the library in the city of Raleigh,) at public action to the highest bidder for cash, and pay the proceeds into the public treasury, after repaying the amount advanced by members of the bar in its purchase: And provided further, That members of the bar who have placed law books in said library for the benefit of the court, shall be permitted to withdraw them before the sale.

SEC. 15. Be it further enacted, That all matters and causes now remaining undetermined in said court at Morganton shall be docketed in the court at Raleigh, in such order as the judges shall prescribe, and shall be there heard and determined, and the clerk of said court in Morganton shall make all his reports, touching all matters referred to him, to the next summer term of the court in Raleigh, as fully and completely as the same shall be made to the court in Morganton, and that all writs, rules, attachments and process of every kind now returnable to the term of the court to be held in Morganton in August next, shall be returned to the supreme court in Raleigh, to be held on the second Monday in June, 1862, and every failure to comply with shall be punishable by amercement or attachment in the discretion of the court; and that hereafter all causes whatsoever carried into the supreme court by appeal, removal or otherwise from any of the superior courts of law or equity of the counties composing the sixth and seventh circuits, shall be brought to the supreme court at Raleigh, and that the judges of the superior court shall have full power and authority to make all necessary rules and orders for carrying into effect this act, and to make the clerk at Morganton proper allowance for the service herein required; and it shall be the duty of the clerk of the supreme court at Raleigh to take charge of the records of the court at Morganton and to furnish copies thereof when required in the same manner as copies of records are furnished from the records of the supreme court at Raleigh.

SEC. 16. Be it further enacted, That none of the provisions of this act shall apply to the collection of the State
or county revenue or repeal any of the existing modes of remedies provided by law for the collection of the same.

Sec. 17. Be it further enacted, That the tax fee upon justices' judgement, returnable to the superior court, shall hereafter be the same as is now taxed in the several county courts.

Sec. 18. Be it further enacted, That the operation of the statute of limitations be and the same is hereby suspended so long as this act remains in force.

Sec. 19. Be it further enacted, That no provisions of this bill shall apply to the collection of interest on any contract already accrued or hereafter annually to accrue, except so far as the same is rendered unnecessary by the abolition of one term every year of the superior and supreme courts.

Sec. 20. Be it further enacted, That the time of four years be extended to executors, administrators wherein to settle the estate of their executors, and intestates, and a further time in which to plead at the discretion of the courts, and all laws and clauses of laws coming in conflict with this provision be and the same is hereby repealed: Provided, That executors be and they are hereby required to give security in such sum as the court may direct.

Sec. 21. Be it further enacted, That the provisions of this act extending the time of pleading shall not extend to suits against citizens of the United States or persons who have absconded from the State.

Sec. 22. Be it further enacted, That all laws or clauses of laws conflicting with the provisions of this act be and the same are hereby repealed, and that this act shall take effect and be in force from and after its ratification. [Ratified the 11th day of September, 1861.

Chap. 11.

AN ACT TO REPEAL THE STAY LAW.

Repeals act of 11th May, 1861

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, 1st. That the act passed at the last session of this General Assembly, on the 11th May, 1861, entitled "An act to provide against the sacrifice of property and to suspend proceedings in certain cases," be and the same is hereby repealed.

2d. That this act be in force from and after its passage. [Ratified the 12th day of September, 1861.
AN ACT CONCERNING FUTURE REQUISITION OF TROOPS.  

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 in any future requisition of troops upon this State by the Confederate Government, that it shall be the duty of the Adjutant-General, under the direction of the Governor, to credit the respective counties, and the respective captain's district in each county of the State, with the number of State and Volunteer Troops, which they may then have in service, and so to apportion the requisitions upon each county, and each district in said counties, as to place them as near as practicable on an equal footing, the troops in service from each to be taken into the estimate.

SEC. 2. Be it further enacted, That in order to ascertain the number of troops, who are or may be in the service of the State or Confederate States, the commanding officers of each company be required to report, through their commanding officer, to the Adjutant-General, a list of the names of his rank and file, and residence of the same, that each county and district may be credited with the number of troops which they may have in the service.

SEC. 3. Be it further enacted, That in case any county or captain's district shall fail to furnish voluntarily the number of soldiers required within such time as the Governor may prescribe, he shall proceed immediately to raise them by draft.

SEC. 4. Be it further enacted, That this act shall be in force from and after its passage. [Ratified the 12th day of September, 1861.

AN ACT TO PUNISH TRADING WITH THE ENEMY.  

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 it shall not be lawful for any citizen or person resident in North Carolina to trade with the enemy pending the war, and any person so offending, upon conviction, shall be fined not less than two thousand dollars and imprisoned not less than six months.

SEC. 2. Be it further enacted, That any person offending against the provisions of this act shall be liable to indictment in the superior court of law in any county of the State.
Purchasing bonds, notes &c.

SEC. 3. Be it further enacted, That any person who shall purchase any bonds, notes, accounts, or other evidences of debt due by the State or citizens of this State to any person or persons of the United States, shall forfeit the same, and any person who shall either purchase or act as agent or attorney for the collection of such bonds, notes, accounts or other evidences of debt, shall be subject to indictment in the superior court of any county in the State, and on conviction shall be fined and imprisoned at the discretion of the court: Provided, That the provisions of this act do not come in conflict with any law or laws passed by the Confederate Congress.

SEC. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 13th day of September, 1861.]

CHAP. 14. AN ACT TO ALTER THE RULES OF EVIDENCE AS APPLICABLE TO INDIANS.

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 seventy first, seventy second and seventy third sections of the one hundred and seventh chapter of the revised code be and the same are hereby amended by striking out the words Indian or Indians therein.

SEC. 2. Be it further enacted, That in all cases whatever, Indians shall be competent witnesses,

SEC. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 13th day of September, 1861.]

CHAP. 15. AN ACT TO PROVIDE WAYS AND MEANS FOR THE DEFENCE OF THE STATE.

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 Public Treasurer is hereby authorized and required at as early a day as practicable to have prepared and to issue treasury notes, payable to bearer, upon the faith and credit of the State to the amount of eight hundred thousand dollars in addition to the two hundred thousand dollars which he is required
to issue by an ordinance of the convention entitled "An ordinance to provide ways and means for the defence of the State," of the various denominations of five, ten, twenty-five, fifty, one hundred and two hundred cents, in the following proportions, viz: ten thousand dollars in notes or bills of five cents; ten thousand dollars in notes or bills of ten cents; twenty-five thousand dollars in bills or notes of twenty-five cents; fifty thousand dollars in bills or notes of fifty cents; three hundred and fifty-five thousand dollars in bills or notes of one hundred cents, or one dollar; and three hundred and fifty thousand dollars in bills or notes of two hundred cents, or two dollars, which notes shall bear no interest and shall be receivable in payment of all public dues, shall be made payable to bearer and be signed by the public treasurer or by some person to be by him duly authorized and appointed to sign the same, and who shall receive a reasonable compensation for such service, to be fixed by the treasurer and paid out of the public treasury, and shall be redeemable on or before the 1st day of January, 1866.

SEC. 2. Be it further enacted, That the public treasurer and comptroller shall each provide a book, in which shall be kept an accurate account of all the notes of the various denominations paid out under the provisions of this act, and also an accurate account of all sums returned to the treasury; which books shall be at all times open to the inspection of the general assembly; and for the keeping of such books, if absolutely necessary, be allowed to employ some suitable person to act as clerk.

SEC. 3. Be it further enacted, If any person shall falsely make, forge, or counterfeit, or cause the same to be done, or willingly aid or assist therein, any note in imitation of or purporting to be a treasury note, issued by the authority of this act, with intent to defraud the State, the person so offending shall be deemed guilty of a felony, and on conviction thereof in the superior court, he shall be adjudged to stand in the pillory one hour and receive thirty-nine lashes on his bare back, and be imprisoned not less than six months nor more than three years, and find at the discretion of the court, and all or any of said punishments may be inflicted, at the discretion of the court.

SEC. 4. Be it further enacted, If any person either directly or indirectly, whether for the sake of gain or with intent to defraud or injure any other person, shall utter or publish any false, forged or counterfeit notes mentioned in the preceding section, or shall pass or deliver, or at-
Chap. 15—16—17.

Penalty. If any person shall, with intent to pass or deliver the same to another person knowing the same to be falsely forged or counterfeited, the person so offending, shall, on conviction thereof in the superior courts, be punished in like manner as provided in the preceding section of this act.

Sec. 5. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 18th day of September, 1861.]

Chap. 16. AN ACT TO AMEND 119 CHAPTER OF THE REVISED CODE ENTITLED "WILLS AND TESTAMENTS."

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 the probate of last wills and testaments in common form the testimony of one witness shall be sufficient to prove the due execution thereof whenever it may appear to the court that the other witnesses reside beyond the limits of the State or from bodily infirmity are unable to attend court. [Ratified the 19th day of September, 1861.]

Chap. 17. MILITIA BILL.

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 militia organization of the State shall be as follows: One Adjutant and Inspector General, with the rank of Major-General, who shall be General-in-Chief of all the forces of the State of North Carolina; such Brigadier-Generals as may be necessary to command brigades of not less than two nor more than six regiments, the regiments now established by law, and until otherwise ordered, the following shall be the established brigades and regiments, viz:

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Ratified the 18th day of September, 1861.
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|          | &quot;        | 27 Upper.   |                                                          |
|          | Wayne,   | 28 Lower.   |                                                          |
|          | &quot;        | 29          |                                                          |
|          | Greene,  | 30 Upper.   |                                                          |
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|          | Nash,    | 33          |                                                          |
| 9th      | Northampton, | 34     | Upper.                                                   |
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| 10th     | Franklin,| 40          |                                                          |
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|          | &quot;        | 42 North.   |                                                          |
| 11th     | Granville,| 43     | South.                                                   |
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|          | Person,  | 45 Hillsboro'. |                                                          |
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Sec. 2. Each regiment of Artillery, Infantry, Rifle-men, or Cavalry shall consist of one colonel; one lieutenant-colonel; one major; three surgeons, with the assimilated rank, one of major, one of captain, and one of first lieutenant; one adjutant; one assistant commissary and one assistant quartermaster, who shall also be the paymaster, each with the rank of first lieutenant; and [one] chaplain, with the assimilated rank of captain; one sergeant-major; one commissary’s sergeant; one quartermaster’s sergeant; and one chief musician—(all after the major to be appointed by the colonel), and ten companies. Each company shall consist of one captain, one
first lieutenant, two second lieutenants, five sergeants, four corporals, two musicians, (and in horse companies, one farrier and one blacksmith,) and from sixty to one hundred privates. (non-commissioned officers, musicians, farriers and blacksmiths to be appointed by the captain.)

SEC. 3. All free white men and white apprentices, residents of this State, except ministers of the Gospel of every denomination that are properly ordained, or have the cure of souls, and the superintendent, assistant physician and necessary attendants of the Insane Asylum, of North Carolina, who shall be of the age of eighteen and under fifty years, shall as soon as practicable, be severally and respectively enrolled in the militia of this State by the captain or commanding officer of the infantry company within the bounds of whose district, (to be allotted to him as hereinafter directed,) such person shall reside; and it shall at all times be the duty of every captain, or commanding officer of any company, to enrol every such person, except as hereinbefore or hereinafter excepted, and also those between the ages aforesaid and not exempt by law, who may, from time to time, come to reside within the bounds of his district, and remain therein thirty days, and he shall without delay notify such person of the enrolment, by a proper non-commissioned officer of the company, by whom the notice may be proved. And in case there shall be no captain or commanding officer in any district, the Adjutant-General shall appoint an enrolling officer for such district, whose duty it shall be to make a note of the free white persons and white apprentices in said district, between the ages of eighteen and fifty years, and he shall within ten days after said enrolment, order an election, and notify all persons to attend said election, who are required to do militia duty; the said enrolling officer is further required to open the polls and superintend the election for company officers, and transmit to the adjutant general a fair statement thereof, with a copy of the vote; and it shall be the duty of the adjutant general to compare the statements made to him by the enrolling officer aforesaid and make known to the Governor the persons elected; and he shall commission said persons. And any enrolling officers, appointed as aforesaid, who shall refuse to act, or undertaking to act, shall fail to make his returns to the adjutant general within thirty days from his appointment, shall forfeit and pay to the State of North Carolina one hundred dollars, to be recovered upon sum-
mary motion in the Superior Court of law for Wake county.

Sec. 4. The Vice President of the Confederate States, the officers, judicial and executive, of the Confederate States, the judges of the Supreme and Superior Courts of Law, the secretary, comptroller, treasurer, high sheriffs of the several counties; all the necessary employees of the different Railroad Companies in the State, and telegraph operators; all custom house officers, postmasters, and stage drivers or mail carriers, employed in the care and conveyance of the mail to the post offices of the Confederate States, all millers of public mills: Provided that this exemption shall only extend as to each mill to one person subject to do military duty, whose occupation and daily employment it is to attend and perform the duty of a public miller; all branch pilots, all mariners actually employed in the sea service of the Confederate States, or of any merchant; shall be, and they are hereby, exempted from military duty: Provided, always, Provided, That nothing herein contained shall be so construed as to exempt any person from performing duty in case of invasion or insurrection in this State: And provided further, That every practising physician shall be exempted from any fine or penalty for not attending to the ordinary company and regimental drill, upon making oath that it was necessary for him to be absent upon professional duty.

Sec. 5. The members of the several fire companies, so long as they shall continue members of said companies, that now are, or may hereafter be established in this State, shall be and they are hereby declared exempted from all military duty, except in time of war, invasion or insurrection. It shall be the duty of the captains of all fire companies, once a year, to send a regular muster roll to the colonel commandant of the regiment, by the first of November, in each year, under the penalties now imposed on the captains of militia companies on failure of sending a muster roll, in the limits of which the company exists, of all persons belonging to said company, liable to do military duty, and the colonel of the regiment shall include them in his regular annual returns to the general of the brigade and adjutant general. Persons having scruples of conscience against bearing arms, who shall produce to the captains of their respective districts certificates, signed by the clerks of their respective churches, that they are regular members thereof, and shall make oath or affirmation, before a justice of the peace, that they
are, from religious scruples, averse to bearing arms, and shall also produce a certificate from such justice of the peace that such oath or affirmation has been duly made, shall not be compelled to muster or perform military duty, except in cases of insurrection or invasion, or pay any tax for said exemption, but they shall be subject to taxation in time of insurrection, invasion or war, and also to furnish their quota of men or pay an equivalent. All other persons liable to do military duty shall be allowed to furnish their quota of men, or pay an equivalent.

Sec. 6. The captains or commandants of companies shall enrol and keep enrolled on their muster rolls, all within the limits of their respective districts, who are exempt from performing militia duty by law, except in time of invasion or insurrection, and shall return the number of exempts on their annual muster rolls to the commandants of regiments, who shall make a like return of all exempts in their respective regiments in their annual returns to the brigadier and adjutant generals, regulations for which annual reports are hereinafter prescribed.

Sec. 7. That the tax list shall have a column headed military roll, to be prepared by the comptroller, and that the tax list takers shall annually include in their lists the names of the persons in their districts between the ages of eighteen and fifty years, liable to be enrolled for military duty; and it shall be the duty of every white person who shall give in his taxables to report himself on oath for enlistment, who is liable for military duty; and every white person who shall return his taxes, shall also, on oath, report every white person residing in his family who shall be liable for military duty.

Sec. 8. That the tax list takers shall return the lists to the clerks of the county courts, and by them the names of the persons liable to military duty shall be drawn off, the district in which they live specified, and a copy of such list shall be given to the colonel of the regiment, and also to the captain of the company in each district; and the clerks shall receive the sum of five dollars for their services, to be paid by the county treasurer.

Sec. 9. It shall not be lawful for any captain or other militia officer in this State to enrol any free persons of color, except for musicians, and, in time of actual service, four to each company as cooks, who shall be rationed and paid by the State, and four others as washers, to be rationed by the State, and paid by men of the company for whom they wash.
Sec. 10. Every resident enrolled and notified, as is directed in the third section of this act, shall, within one month thereafter, provide himself with a good musket, smoothbore gun or rifle, shot pouch and powder horn, and shall appear so armed and accoutred when called out to exercise or in actual service; the commissioned officers shall severally be armed with a sword or revolver at his discretion; and every resident, so enrolled and providing himself with arms and accoutrements as herein directed, shall hold the same exempt from all writs, executions, or sales for debt or for the payment of taxes; and if he shall fail to provide himself with arms and accoutrements, as herein directed, and if the commissioned officers of his company shall deem him in sufficient circumstances to equip himself, he shall forfeit and pay, as follows: for want of a good serviceable musket, smoothbore gun or rifle, the sum of fifty cents. And all parents, guardians and masters shall furnish those of the militia, who shall be under their care or command, with the arms and equipments above mentioned, under the like penalty for each neglect: Provided, Such guardian shall have sufficient in his hands belonging to his ward to purchase said arms. If the company court martial, after examination on oath, shall adjudge any person enrolled to be incapable of providing himself with arms and accoutrements, as here required, they shall make a report thereof to the next court martial, who may, if it shall appear necessary, exempt such person from the fines here imposed, until such arms and accoutrements shall be provided and delivered to him by the court martial, who shall take security for the safe keeping of such arms and accoutrements, to be returned when required.

Sec. 11. When a company in any district exceeds one hundred, it shall be divided into two as nearly equal as may be; and all the companies in any one county shall remain in the same regiment until the number reaches sixteen, when it shall be divided into two regiments of eight companies each, unless otherwise especially provided by law; and any new companies shall be added alternately to one and the other. The regimental courts martial of the several regiments in this State, shall have power so to lay off the several captain's districts, as to render them as convenient to the inhabitants as a due regard to the number of persons liable to perform military duty will permit; and they may at any subsequent court martial so alter or consolidate their respective districts, as to
create new ones, or to unite portions of districts together, so as to form other and separate districts, as a majority of the court martial may think proper; and all allotments or alterations shall be duly recorded by the adjutant in the books of the regiment. Where a small number of inhabitants are so detached by water courses or mountains, as to render their attendance inconvenient at any place where they have been accustomed to muster, and where such detached sections contain a population of thirty-six men, liable to perform military duty, it shall be the duty of the regimental court martial to lay that section off into a separate captain’s district; and where there shall be two or more regiments in any county within this State, a majority of the officers, composing such regiments, shall have full power to alter and regulate the boundary lines of their regiments, and in the event the officers should not agree with respect to said lines, it shall be the duty of the county court, a majority of the justices being present, to establish the said lines; and when so fixed, the adjutant of each regiment shall spread the same on the books of the regiment.

Sec. 12. The Governor, being the constitutional commander-in-chief, shall be entitled to appoint and commission the following staff officers, in addition to the adjutant general: one military secretary and one aid-de-camp, each with the rank of colonel, and two other aids-de-camp—one with the rank of lieutenant colonel and one with that of major; one surgeon general, with the assimilated rank of colonel, and one chaplain. The adjutant general shall be elected by the joint vote of the General Assembly every four years, and in case of death, resignation or removal from the State, when the General Assembly is not in session, the Governor and Council of State shall fill said vacancy.

Sec. 13. A major general shall be entitled to appoint the following staff officers: one assistant adjutant and inspector general, with the rank of lieutenant colonel; one assistant quartermaster, who shall also be paymaster, and one assistant commissary of subsistence, each with the rank of major; two aids-de-camp—one with the rank of major, and one with that of captain; one surgeon, and one chaplain.

Sec. 14. A brigadier general shall be entitled to appoint the following staff officers: one assistant adjutant and inspector general with the rank of major; one assistant quartermaster, who shall also be paymaster, and one
commissary of subsistence, each with the rank of captain; one aid-de-camp, with the rank of captain; one surgeon, and one chaplain.

Sec. 15. Whenever two brigades are assembled, or or- Major General. ordered to act together, the brigadier generals shall nom- inate and the Governor commission a major general to command them. Should they not agree, the Governor shall appoint and commission him.

Sec. 16. Brigadier generals shall be elected by the field officers of a brigade, by a majority of the written votes of said officers, to be sent to the adjutant general, on a day to be named by him in an order to such colonel or commanding officer of a regiment in said brigade; should no one receive a majority, the Governor shall ap- point and commission one of three having the largest number of votes: and should no more than three votes be received within twenty days after the day named by the adjutant general, then the Governor shall appoint and commission one.

Sec. 17. Field officers, (colonels, lieutenant colonels Field officers, and majors,) shall be elected by a majority of the com- missioned officers of each regiment present, on a day to be designated by the adjutant general, and at the usual place of assembling the regiment, the votes to be counted by the two senior officers of the regiment present, and the result certified to the adjutant general, through the brig- adier general. Should there be no election, the brigadier general, in forwarding the result to the adjutant general, shall nominate two of the persons voted for for each office, one of whom shall be appointed and commissioned by the Governor.

Sec. 18. Company officers shall be elected by the com- pany on a day to be designated by the colonel or com- manding officer of the regiment, and at the usual place of parade of said company, and a majority of those present shall elect. Two officers of the regiment to which the company belongs, shall be ordered to superintend the election, and make return thereof to the colonel or com- manding officer of the regiment, who shall forward it to the adjutant general through the brigadier general of the brigade. Should there be no election, the colonel or com- manding officer of the regiment, in forwarding the result to the adjutant general, shall nominate two or more of the persons voted for for each office, of whom the briga- dier general shall nominate two for each office to the ad-
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Officers—where to reside.

Uniform.

Commissions—oath, &c.

Duty of Adjutant General.

Refusal or failure to accept office.

jutant general, one of whom shall be appointed and com-
missoned by the Governor.

Sec. 19. Any officer who shall fail or refuse to accept
the office to which he may be elected or appointed, or who
shall fail to equip himself according to law within three
months from the date of his commission: if a major or
brigadier general, he shall forfeit and pay the sum of two
hundred dollars; if a field officer, one hundred dollars;
if a captain, fifty dollars; and if a lieutenant, twenty-five
dollars; to be recovered as in section 3 of this act: Pro-
vided, That no officer shall be compelled to hold his office
longer than three years.

Sec. 20. All officers shall reside within the brigade,
regiment or company district to which they respectively
belong.

Sec. 21. The uniform of the militia shall be that pre-
scribed for the army of the Confederate States, but the
button shall have the words "North Carolina" thereon.

Sec. 22. All officers shall be commissioned by the Gov-
ernor, and shall take the following oath, to wit: "I, A.
B., do solemnly swear or affirm (as the case may be) that
while I continue in the service I will bear true faith and
yield obedience to the State of North Carolina, and that I
will serve it honestly and faithfully against its enemies,
and that I will observe and obey the orders of the Gov-
ernor of the said State, and the orders of the officers ap-
pointed over me, according to law." This oath shall be
taken and subscribed by the officer and returned to the
adjutant general.

Sec. 23. It shall be the duty of the adjutant general to
keep books in which all commissions given to officers
shall be recorded, to issue all orders of the commander-in
chief, and to keep a record thereof, and to do all other
things properly belonging to the adjutant and inspector
general of an army. He shall discharge the duties of
quarter master and paymaster general, commissary gen-
eral, and chief of ordance, with such assistants in each
department not exceeding four in times of war, and one
in times of peace, and such clerks as the Governor may
deem necessary, to be appointed by him and subject to
his removal; said assistant shall do duty in any of said
departments when required by the adjutant general, and
shall have rank and pay not higher than captain
in times of war, and the rank and pay of captain in
times of peace; said pay to be the same as in the confed-
erate service; and the clerks shall receive not more than
five hundred, nor less than three hundred dollars \textit{per annum}. The adjutant general shall receive for his services as above directed, in time of war the pay and allowance of a brigadier general in the army of the Confederate States, and in time of peace one thousand five hundred dollars, and may hold his office four years from and after the meeting of the first regular session of the General Assembly after the passage of this act, or until his successor is elected.

Sec. 24. Major generals will command two brigades when in actual service. It shall be the duty of the brigadier general to review at least once a year the regiments composing his brigade. It shall be the duty of the colonel to assemble his regiment twice in each year for drill and review. It shall be the duty of the captain to assemble his company for drill once a month in time of war, and once in three months in time of peace.

Sec. 25. For failure to perform the duties required in section 24 of this act, the brigadier general shall forfeit and pay the sum of two hundred dollars; the colonel, one hundred dollars; and if any captain or commanding officer of a company shall fail or neglect to muster his company, as directed by section 24 of this act, he shall forfeit and pay the sum of six dollars for each failure, to be adjudged by the next regimental court martial; and if he or any commissioned officer of the company shall fail to appear equipped as directed at said muster, the officer so failing shall pay the sum of four dollars; and if a non-commissioned officer or private shall fail to attend at a company muster, he shall forfeit and pay the sum of one dollar; and if he attend without being armed and accoutred, he shall pay the sum of fifty cents, which sum shall be adjudged by the company court martial according to the circumstances of said delinquent: Provided, That every absentee shall be allowed until the next succeeding company muster to make his excuse, which shall always be on oath, the officer highest in rank present being hereby authorized to administer the same. When companies consist principally of persons residing within any town, and the muster ground is at or within one mile of said town, all fines imposed by this act for not appearing at reviews and musters, or if appearing, not being properly armed and accoutred, shall be doubled.

Sec. 26. That in each brigade the general commanding the same shall appoint a brigade inspector who shall hold the rank of major, whose duty it shall be to drill
all the commissioned officers and orderly sergeants of the
brigade at least two days before each regimental muster,
said officers being required to drill in uniform, and for
each day's service he shall receive two dollars, to be paid
at the treasury upon certificate of the commandant of the
brigade that such services were rendered. He shall drill
according to Hardee's Tactics, and such other tactics as
the commander-in-chief may prescribe, and a copy of such
tactics shall be furnished to each commissioned officer by
the adjutant-general at the expense of the State.

Sec. 27. Between the middle and end of November in
each year, every regiment of militia shall be regularly
mustered by the brigadier-general, or its own command-
er. For this muster each captain shall fill out two mus-
ter rolls, blanks to be furnished by the adjutant-general,
which shall contain the names of all persons belonging to
the company. By these muster rolls, the brigadier-
general, or commander of the regiment, shall muster each
company, after having inspected it. These rolls shall be
signed by both the captain and mustering officer, and be,
by the latter, sent to the adjutant-general. The colonel
shall make similar rolls for his staff.

Sec. 28. The commissioned officers of companies, or a
majority of them, shall, after every muster of the com-
pany, on a day to be appointed by the commanding officer
of the company, meet in court-martial, and proceed to try
and determine all cases which may come before them, and
on conviction of any delinquent, the officer highest in
rank, present, shall enter up judgment, and issue writs
of execution against the goods and chattels or body of
the delinquent, as in judgment in civil cases.

Sec. 29. The right of appeal shall be allowed from a
company to a regimental court-martial, but no appeal
shall be granted, unless the person praying the same shall
give notice thereof in ten days from the sitting of the court,
and he shall give security, to be approved by the captain
or presiding officer of the company court-martial, to abide
by the decision of the regimental court-martial; said ap-
peal shall be taken in like manner as appeals from justice
of the peace to the county courts, and shall be proceeded
on in like manner by the regimental court-martial.

Sec. 30. Every execution coming up on a judgment en-
tered up before any court-martial, shall be directed to a
constable or the sheriff of the county, and the officer to
whom such execution may be directed and delivered, shall
proceed to collect the same in the manner and under the
rules established in civil cases, and shall be allowed the same fees for his services. He shall make his return to the next company court-martial, under a penalty of twenty dollars for every neglect of duty, to be recovered by such on the official bond of such constable or sheriff, in the name of the State to the use of the presiding officer of the court-martial from which such execution issued. Any penalty so recovered shall be appropriated as other military fines, and in case the presiding officer of any court-martial should fail in any such suit, he is authorized to use so much of the fines of the company or regiment, as the case may be, as shall be necessary to defray the expenses of said suit.

Sec. 31. The presiding officer of such court shall administer to each member the following oath, viz: "We, A. B. C., do each of us swear, (or affirm,) that we will faithfully enquire into all delinquencies brought before this court and assess the fines therefor, without partiality, favor, or affection: So help us God."

Sec. 32. Every court-martial shall have the power and authority to issue writs of capias ad satisfacientium upon any judgment rendered in said courts under the same rules as are now or may be prescribed by law in civil cases; said writ shall be issued by any lawful officer of the county, and it shall be returned to the county court, under the same rules and regulations as though the said writ had been issued by a justice of the peace, and shall be treated and governed accordingly, except no affidavit shall be required to make up any issue of fraud.

Sec. 33. All executions issued by any court-martial and levied upon real estate, shall be returned to the county court under the same rules, regulations and law as justice's executions for the same.

Sec. 34. All witnesses who have been summoned by any court-martial shall appear accordingly, and continue from term to term until discharged, and in default thereof shall forfeit and pay the sum of forty dollars, to be recovered by a seire facias, issued by said court-martial.

Sec. 35. There shall be in each regiment a regimental court-martial, composed of the commandant of the regiment, and the commandants of battalions and companies, in the regiment, or attached to it. A majority of these officers shall constitute a quorum.

Sec. 36. The senior officer present shall preside. The court shall sit twice in every year at such time and place as the commandant may appoint.
Sec. 37. The president and members shall take the oath prescribed for a company court-martial, which shall be administered in the same manner.

Sec. 38. The adjutant shall act as judge advocate in such courts, and in addition to other duties, shall keep a fair record of the proceedings of the court, and in case of his disability to attend, the president shall appoint an acting judge advocate in his stead.

Sec. 39. The said regimental court shall have power to assess fines according to law, upon officers of the regiment, upon officers attached thereunto, or upon other persons when specially authorized; may hear and determine appeals from the company courts-martial, and may remit or lessen any fines imposed by them or any fine imposed by the preceding regimental court, on good cause being shown; may adjourn from time to time until the business before it is completed; and if a quorum be not present, may adjourn until a quorum is formed, or the commanding officer may adjourn it to any day, giving reasonable notice thereof.

Sec. 40. All complaints upon which general courts-martial may be ordered, shall be in writing, under oath, signed by the complainant, and shall clearly specify the offence, and the time when, and the place where it was committed.

Sec. 41. Every officer to be tried by court-martial shall be put under arrest.

Sec. 42. No commissioned officer shall be tried but by a general court-martial to be ordered by a brigadier-general, or higher authority.

Sec. 43. No officer shall be arrested for an offence committed more than one year before application for such arrest, unless his absence or other manifest impediment has prevented the preferment of the complaint within that time.

Sec. 44. Any officer making an arrest shall forthwith certify the same to the brigadier-general, together with the cause thereof, and the charges, specifications and proofs offered to sustain said charges. No officer shall be arrested but by a field-officer of his regiment or commander of his company, or higher authority.

Sec. 45. If the brigadier-general shall refuse to order a court-martial upon any officer so arrested, he shall cause an order of discharge to be issued, and, if no court-martial be ordered within thirty days, the arrested officer shall be restored to command.
Sec. 46. The Governor, for misconduct within his own knowledge, or upon complaint in writing by any commissioned officer, may order a court of inquiry to investigate charges against any officer of militia. His order for such court shall be issued by the adjutant-general.

Sec. 47. A court martial shall consist of not less than five nor more than nine members, and shall be constituted in the same manner as is provided for the government of similar courts in the army of the Confederate States.

Sec. 48. At least ten days before the meeting of any court martial, the officer detailing the same shall give the officer arrested notice in writing of the time and place of the sitting of the court for his trial; and shall furnish him with a list of the officers detailed therefor, and he shall draw up in writing the charges and specifications of the alleged offence and shall sign his name thereto, and cause a duplicate of the same to be delivered to the accused ten days before his trial; and if he objects and the court is satisfied that he has not received the same, they shall adjourn so as to allow the time required to elapse after the delivery of the proper notice. Upon such trial, nothing shall be alleged against the accused except what is embraced in the charges and specifications, unless for misconduct on trial.

Sec. 49. The officer detailing a court martial for the trial of any commissioned officer, shall appoint a judge advocate and an orderly to summon the court and witnesses, and a provost marshal.

Sec. 50. The judge advocate, after being notified of his appointment, shall issue subpoenas for witnesses, as well for the prosecution as for the accused; shall attend the court; attend to the preparation and disposition of the record; have the custody and safe keeping of all papers connected with the trial; and perform all the duties pertaining to his office as prescribed by the regulations of the army of the Confederate States. The judge advocate shall be the certifying officer to authenticate copies of papers and documents used before courts martial, courts of inquiry, or boards of officers.

Sec. 51. Before a court martial proceeds to the trial of an officer, the judge advocate shall administer to the president and members thereof, severally, the following oath, viz: "You, A. B., do swear, (or affirm), that you will well and truly try and determine, according to evidence, the matter now before you, between the State of North Carolina and the prisoner to be tried, and that you
will duly administer justice, according to law, without partiality, favor or affection, according to your conscience and the best of your understanding; and you do further swear (or affirm) that you will not divulge the sentence of the court until it shall be published by the proper authority; neither will you discover or disclose the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in a due course of law: So help you God.’” And so soon as the oath shall have been administered to the respective members, the president of the court shall administer to the judge advocate, or person officiating as such, an oath in the following words, viz: “You, A. B., do swear, that you will not disclose or discover the vote or opinion of any particular member of the court martial, unless required to give evidence thereof, as a witness, by a court of justice, in due course of law; nor divulge the sentence of the court to any but the proper authority, until it shall be duly disclosed by the same: So help you God.’”

SEC. 52. No member of the court shall be challenged by the accused before the president, judge advocate and members shall have been sworn; only one member shall be challenged at a time, and the challenge shall be in writing, stating the cause of said challenge. The court being then cleared, and the challenged member having withdrawn, the other members shall proceed to try whether the challenge is good. Illegality or irregularity in the detail of a member of the court shall be good cause of challenge by either party; but shall be considered as waived unless the objection is taken at the time and in the manner aforesaid.

SEC. 53. If the accused neglects to appear and defend, or refuses to plead, or withdraws in contempt of the court, the court may proceed to trial and judgment as if he had pleaded not guilty.

SEC. 54. If any person summoned as a witness to attend any court martial, shall fail to appear accordingly, the judge advocate may issue a capias ad respondendum in like manner and with the like consequences as in criminal prosecutions, and if such witness be an officer, he shall be liable to arrest, and tried by court martial, and to be cashiered or censured; and if any person so summoned, and attending, shall refuse to give evidence, he may be fined as aforesaid, or be committed to prison by the court as for a contempt; and the said fines shall be
collected by the sheriff of the county in the same manner and the same proceedings had thereon, in case of failure to pay, as are had on executions issued from any court of record in the State: Provided, That in all cases the judge advocate shall place in the hands of the sheriff or collector of the county in which said witness resides, an execution for the amount of such fine, and make a return to the presiding officer of the court martial, issuing said execution, setting forth against whom such execution has issued, and for what amount, and to what officer it was delivered.

Sec. 55. Before the witnesses testify they shall be sworn by the judge advocate in the following form, viz: "You swear, or affirm (as the case may be,) the evidence you shall give in the cause now in hearing shall be the truth, the whole truth, and nothing but the truth: So help you God."

Sec. 56. When the adjutant is complainant for neglect or default in making returns, he shall not be required to be present; and his certificate shall be prima facie evidence that such return was or was not made, and that a copy of a return is true.

Sec. 57. The statement of the complainant and the defence of the accused, and motions, arguments and objections to the proceeding by either party, and the answer thereto, shall be submitted to the court in writing; the evidence and proceedings in and out of court, and opinions of the judge advocate on questions of law arising during the trial, shall be put in writing by him. After the prosecution and defence are concluded he shall state and sum up the evidence and give his opinion to the court upon matters of law, which opinion, with the judgment he shall put in writing. When a question is to be decided, the judge advocate shall receive the vote of each member, beginning with the youngest and proceeding to the oldest, and unless two-thirds of the members agree that the accused is guilty, he shall be acquitted.

Sec. 58. If two-thirds of the members find him to be guilty, he shall be sentenced to be reprimanded in orders, or to forfeit a sum not exceeding two hundred dollars, or to be cashiered, either or all of them: in the last case, may be further adjudged to be disqualified from holding any military office during life or for a term of years; but no sentence of disqualification or of dismissal from office shall be executed, until the proceedings of the
court shall have been laid before the commander-in-chief, and approved by him.

Sec. 59. Courts martial may preserve order during their sessions, and whosoever in such court behaves in a disorderly or an insulting manner, or makes a tumult or disturbance, may be arrested by order of the court, and confined, not exceeding twenty-four hours, or fined not exceeding ten dollars, either or both. If the fine be not paid, the judge advocate shall issue a mitimus forthwith, to commit such person to prison in the same manner and with the same effect as upon executions in cases of prosecutions for non-payment of military fines and costs.

Sec. 60. The original proceedings and sentence of any court martial, with the papers used therein, certified by the judge advocate, shall be sealed up, and without delay delivered by him to the officer ordering the court, who shall transmit the same with his written approval or disapproval, and the reasons therefor subjoined, to the adjutant general to be filed in his office. The judge advocate shall also make, certify and transmit the parol of the court martial to the same office. The order constituting the court, or a certified copy thereof, must be attached to the bill, and signed by all the persons interested.

Sec. 61. Every decision of a court martial shall be officially communicated to the accused by the officer ordering the court, within three days after said officer shall have approved or disapproved of such decision. The officer ordering the court, and the party tried thereof shall receive, upon request from the adjutant-general, a copy of the record, the party tried paying a reasonable sum for his copy. Every person who shall think himself aggrieved by the judgment of a court martial, may appeal therefrom to the commander-in-chief, who, upon examination, may remit the proceedings to the said court for re-consideration, or may confirm or disapprove the same, and his decision shall be final. Officers in court martial shall rank by seniority of commission.

Sec. 62. Each officer attending as a member of courts martial, court of inquiry, or military board, shall receive three dollars per day, for every day he shall attend, and ten cents for every mile he shall necessarily travel, in going to and returning from the place appointed for the meeting of the court. The judge advocate shall receive for his services five dollars per day which shall be in full compensation for all services in preparing papers before
and making copies after trial, inquiry or investigation. The provost marshal shall receive two dollars per day. The orderly appointed to summon the court and witnesses shall receive ten cents per mile for every mile he shall necessarily travel in performing such duty, and one dollar per day for his attendance in the court. The witnesses attending the court shall receive the same compensation and mileage as allowed to witnesses attending the superior courts of law. Fees for subpenas and service of them shall be the same as in civil cases. All compensation to the court and its officers and other incidental expenses, shall be certified to the adjutant general by the judge advocate of the court, if any shall be holden, or if not, by any three officers summoned to attend as aforesaid; and shall be paid out of the contingent fund, except only that the expense of more than three witnesses to the same fact shall be paid by the party at whose instance they attend.

Sec. 63. Every officer commanding a regiment or corps in actual service, may appoint in his own regiment or corps, a court martial to consist of three commissioned officers, for the trial and punishment of any non-commissioned officers, musician or private belonging thereto, for all offences not capital. Each court shall be governed by the rules which govern similar courts in the army of the Confederate States. The proceedings of such court shall be submitted to the officer ordering the same for this revision and decision, and said officer may pardon or mitigate any punishment ordered by said court to be inflicted. If the accused think himself aggrieved by the decision of any such court, he may appeal to a general court martial, which shall be detailed for that purpose, when a new trial shall be had, and the proceedings shall be the same as in other cases tried by general courts martial.

Sec. 64. In the trial of any case before a court martial, the court shall proceed, unless otherwise and specially provided by law, according to the rules and articles of war, as established by Congress, and according to the practice and laws which govern such cases in the army of the Confederate States.

Sec. 65. All fines collected through the adjutant general shall be paid into the treasury of the State, and all fines imposed by a court martial shall be paid into the hands of the presiding officer of the court martial, for which the execution may issue, and to be disposed of by the court martial for the benefit of the regiment or com-
pany for which said court martial may have been held.

Sec. 66. The commander-in-chief, when in his opinion it is necessary, may call boards of officers for settling military questions, or for other purposes relative to good order and discipline.

Sec. 67. Courts of inquiry shall be ordered only by the commander-in-chief; and will be organized in like manner as courts martial, and under the same regulations; may examine into the nature of a transaction, imputation, or accusation, made against any officer by an inferior. Vacancies shall be filled as in courts martial. The judge advocate shall administer to each of the officers composing a court of inquiry the following oath, viz: "You shall well and truly examine and enquire, according to your evidence, into the matter now before you, without partiality, favor, affection, prejudice, or hope of reward: 'So help you God.'" After which the president shall administer to the judge advocate or recorder, the following oath: "You, A. B., do swear that you will, according to your best abilities, accurately and impartially record the proceedings of the court, and the evidence to be given in the case in hearing: 'So help you God.'" The witness shall take the same oath as witnesses sworn before a court martial. The proceedings shall be recorded, and with the papers and documents used therein, authenticated and transmitted by the judge advocate to the adjutant general; no officer appointing a court martial, court of inquiry, or board of officers, shall order a guard for the same, unless in his opinion it is necessary for their protection.

Sec. 68. That whenever the Governor of this State shall receive from the President of the Confederate States a requisition for troops from this State, or whenever in the opinion of the Governor, the public safety shall require a resort to the provisions of this section, he shall issue his proclamation declaring how many men are required to be raised from each regiment of the State, taking into consideration the number each regiment shall have theretofore furnished, and upon the proclamation of the Governor, it shall be the duty of the commandant of each regiment to assemble within thirty days, upon the regimental muster ground, all of his command, and make a call for volunteers pursuant to, and in accordance with the said proclamation, and if any regiment in the State shall neglect, refuse or fail to tender their quota of volunteers as required by said proclamation, upon such call, then the
Governor is hereby authorized and required to order a draft from such regiment as refuse or neglect to tender the requisite number of officers, non-commissioned officers and privates, each captain's company being credited with the number already in the service: Provided, That no volunteer who has served out his time shall be subject to said draft, and provided further that no captain's district shall be subject to such draft, which has furnished in volunteers in the State troops or twelve months' volunteers, its full quota of men according to white population, nor shall men be drawn from any district more than shall be sufficient, when added to the volunteers from such district, to make its full quota: And provided, further, That it may be lawful for anyone so drafted to tender to the commander of the regiment a substitute for himself if he desires so to do, and if said substitute is received by said commander, the individual drafted shall be excused from going into actual service.

Sec. 69. That the term of service for each person so drafted shall be twelve months, unless sooner discharged by the order of the commander-in-chief, and no person having served as a drafted soldier shall be liable to a second term of service until all the requisitions have been called into service, except in cases of insurrection or invasion, or such circumstances of imminent peril as in the discretion of the Governor may render a general call upon the militia necessary.

Sec. 70. That upon any call upon the drafted militia, it shall be lawful for the Governor to command any of the company officers, not volunteers, to make up a company of the same and lead them into the service.

Sec. 71. That during the existing war with the United States or any future war, the Governor of the State be and he is hereby authorized to keep in the service of the Confederate States, thirty regiments of soldiers, or so many as may be required by that government. Each regiment which has not been already organized shall conform its organization in all respects to the rules and regulations of the Confederate States, as to the number and kind of officers, non-commissioned officers and privates which it may contain; and the Governor shall have power, when the same is practicable and deemed expedient by him, to cause the organization of other regiments and corps already in the field, or in process of organization, to conform to the said rules. That the said additional regiments shall be composed of infantry, riflemen or artillerists as the Governor
may determine, and he shall have power to cause the same to be armed and equipped and also supplied, until he shall deem them prepared to enter the service of the Confederate States, and shall then tender them for such service; and all sums of money necessary for that purpose, he shall have power to draw from the public treasury: *Provided,* it shall be the duty of the Governor to make arrangements at the earliest practicable day, with the Confederate States of America to arm, equip and subsist such troops as may be raised for the service of the said Confederate States while being organized for such service, at the expense of said Confederate States, under such rules and regulations as may be prescribed for the government of the Confederate army; *Provided further,* That the troops known as "State Troops" shall be numbered as a separate corps and from one up successively according to the date of the organization of each regiment, and the troops known as Volunteers, shall be numbered in like manner as a separate corps.

**SEC. 72.** Said troops shall be raised by voluntary enlistment either for the war or for terms of not less than twelve months, to begin from the date of the election of field-officers by the regiment: *Provided,* The Confederate Government continues to receive into service volunteers for a time less than the continuance of the war. And all such volunteers when tendered for service to the Governor, may be accepted by him in companies or in numbers less than a company, if he shall deem the same expedient, and when so accepted they shall be deemed in the service of the State, shall be subject to the orders of their superior officers and to the rules and articles of war adopted by the government of the Confederate States; and when received in numbers less than a company, they may be consolidated as to form companies, and shall be paid from the date at which they were accepted.

**SEC. 73.** When any such company is accepted or formed, it may proceed to elect its commissioned officers, and as in this act provides for the militia, and the persons so elected shall be commissioned by the Governor. And the Governor shall have power to organize such companies into regiments, the commissioned officers of which shall then be entitled to elect their field-officers, who shall then be commissioned accordingly; and such staff-officers as may be requisite for any such regiment, and which are not by the laws of the Confederate States to be appointed from the line thereof, together with one chaplain for each, shall be appointed by the Governor, subject to the appro-
val of the Confederate Government, if it retains the right
to appoint the same. And all vacancies among the officers
by death or otherwise shall be filled in the same manner
as is herein provided for their original appointments.

Sec. 74. The Governor is hereby authorized to complete the organization of the troops heretofore known as "State Troops," and composed of infantry, artillery and cavalry, and which have not yet been transferred to the Confederate Government, according to the terms of an act entitled "An act to raise ten thousand State troops," and to transfer the same when organized to the said government, and to add five companies to the corps of heavy artillery for coast defences and engineers; and the said corps shall hereafter be known as the regiment of artillery, with such number among the "North-Carolina Troops," together with an additional regiment of infantry, as may be given it. And all vacancies occurring among the commissioned officers of said regiments or corps of State Troops, after the passage of this act, shall be filled as here- tofore by the appointment of the Governor.

Sec. 75. Should the number of troops herein provided be less than the quota of this State in any force called for by the Confederate Government, the Governor is then author- ised and required to raise such additional force in the same manner as is herein provided, and should the number of volunteers offering be inadequate to that purpose he is hereby empowered to cause a draft to be made from the militia to make up such deficiency in such manner as is herein provided.

Sec. 76. All non-commissioned officers and soldiers for the war shall receive from the State, when mustered into service, a bounty each of fifteen dollars, and those for a shorter period a bounty of ten dollars, above and above their outfit for service; but the regular pay of all officers and soldiers shall be supplied by the Confederate Government, unless where they are retained in the service of the State, in which case they shall be paid by the State, and in like amount; and as the Confederate government pays to each soldier a fixed amount per annum in lieu of clothing, the Governor, by the assent of said government, is hereby au-
torized to receive the amount thus allowed, if practicable, and to pay the same into the public treasury, to the end that the same may be expended under his di-
rection in providing suitable clothing for said troops, to-
gether with such additional sum as may be needed to sup-
ply the same.
Drill masters.  

Sec. 77. The Governor is hereby empowered to give temporary appointments to such officers, drill masters, agents, &c., at the several camps which it may be necessary to establish for troops, as in his judgment may be needed, who shall receive such compensation as shall be fixed by him, and whose appointments shall cease when in his opinion their services can be dispensed with; and he may also, when he deems it necessary, appoint in the same way drill masters for regiments, &c., going out of the State.

Sec. 78. All military officers having the charge of money or property belonging to the State shall make a quarterly return of the same to the adjutant general, in such form as he may prescribe and also any other returns or reports which he may require; which returns shall be carefully examined by him and the accounts passed upon and adjusted for settlement, and any balances due to such officer shall be paid to him at the treasury upon the warrant of the Governor, and any sum due to the State shall be promptly paid into the treasury. All said returns shall be made within twenty days after the expiration of the quarter, and any officer failing to make the same in one month after the expiration of such quarter, or to settle up his accounts when required to do so and pay any balance due by him on account for any property for which he ought to account, shall be dismissed by the Governor unless sufficient excuse is rendered for such failure or default.

Sec. 79. Every disbursing officer in the military service of the State shall before entering upon the discharge of his duties as such, give a bond payable to the State of North Carolina, with two or more sufficient securities, in the penal sum of not more than ten nor less than three thousand dollars, which bond shall be subject to the approval of the Governor, and lodged for safe keeping with the adjutant general, and shall be conditioned for the faithful performance of such officer's duty, and for any breach of the same shall be put in suit for the benefit of the State by order of the Governor.

Sec. 80. All former disbursing officers who shall not have closed their accounts and had the same settled prior to the 20th of August 1861, shall make settlement of the same with the adjutant general, as is herein before provided, and should they fail to do so, their bonds shall be put in suit in like manner as above; this provision shall not extend to such accounts as are to be settled by the mil-
itary secretary as provided by an ordinance of the convention; and all officers having public property of every kind and description which shall be in his hands, who shall go out of office on the 20th of August or before or after that time, shall account for and deliver such property to the adjutant general, and failing to do so shall be liable to be sued in the name of the State; and all suits at law which it may be necessary to prosecute under this act for the State, may be brought in the superior court of Wake county.

Sec. 81. It shall be the duty of the surgeon-general to provide all necessary medical stores, surgical instruments, &c., for troops leaving and serving out of the State, and for all hospitals and places for the sick in this State, or for such of our troops as may be sent back to this State because of sickness or casualties in battle; establishing such rules and regulations for such hospitals as he may deem best, and such rules and regulations for the medical officers attached to our troops abroad as may be consistent with their duties to and the laws of the Confederate States, all to be subject to the Governor’s approval; and in all other things to exercise such powers and perform such duties as belong to and are performed by surgeons-general in the military service.

Sec. 82. The Governor shall appoint for each regiment going into the service of the Confederate States, one surgeon and one assistant surgeon, if the same be allowable by the laws of the same, and if not, then he shall designate such persons as he deems suitable, to the Confederate Government, and ask for their appointment by the same; and when appointed they shall have such rank and pay as may be allowed by the laws of the Confederate States, payment for their services to be made by the Confederate Government and not by the State. And the Governor shall also have power to appoint such post surgeons and assistants as may be deemed necessary at military hospitals, encampments or places of rendezvous for troops while in the State; all such appointments to be of a temporary character, and subject to be dispensed with by the Governor, whenever in his opinion the services of any such are no longer needed; but while in service they shall be paid the same salary as similar officers are paid in the service of the Confederate States.

Sec. 83. That in order to promote a proper military spirit and pride, each regiment or corps now in service or
hereafter called into the service, shall be allowed to place upon its colors the name of each battle in which it may have been present and under fire.

SEC. 84. It shall be the duty of the Governor to dispose of any property of this State promised or on hand for the defence of the same, or which may hereafter be on hand, whenever the same shall in his opinion, be no longer needed, either by sale to the Confederate Government or to others, and the proceeds thereof he shall place in the public treasury.

SEC. 85. If the Confederate Government shall fail to provide for the defence of this State and especially of its coast defences, the Governor shall continue to provide for the same, and shall have power to keep in the service of the State such of the troops, herein provided for, as in his opinion are necessary for that purpose.

SEC. 86. That in addition to the troops herein provided, there shall be raised eight regiments of volunteers as herein provided, as a reserve, to be commanded by one major-general and two brigadier-generals, should the Governor choose so to direct, said regiments to be placed at once in suitable camps for instruction; to be furnished a hat or cap, coat, pants, shoes and blanket, and kept in camp three months, each non-commissioned officer or soldier to be paid ten dollars when his regiment is formed. Should additional troops be required by the Confederate States, these shall be transferred as already directed for the thirty regiments, and the money paid them shall be charged against their bounty, and a new reserve of eight regiments be at once organized, and so on till a reserve of eight regiments, raised by draft if necessary, shall be left in the State with three months' instruction in camp. They shall then be dismissed to their homes, with half pay from the time of their enrolment and a hat or cap, coat, pants, shoes and blanket. They shall be subject to the call of the Governor for any service, during the time for which they enrolled, and when called out, shall present themselves with the clothing above named: Provided, however, That the power granted in this section shall only be exercised in case of war, insurrection or threatened invasion.

SEC. 87. There shall be organized a regiment of artillery in the militia of the State, which shall consist of such companies as may now, or hereafter, be raised in the several counties of the State, not to exceed ten in number, to include both horse and foot artillery. The field-officers shall be elected as the officers of other regiments, and
the regiments shall be under like command and control as other regiments.

Sec. 88. Any citizens may form volunteer companies, with the number of officers, non-commissioned officers, privates, &c., fixed in this bill, and form part of the militia regiment in any county, and be governed by their own by-laws, not inconsistent with this act.

Sec. 89. That upon the delivery of arms to any company of militia of volunteers, it shall be the duty of the commandant of the regiment delivering the same, to take a receipt, describing the arms, from the captains of said company, and the captain shall take such a receipt from each of the men receiving arms, all of which receipts shall be returned to the clerk of the county court, and the receipts thus taken and filed shall relieve said commandant and captain from the responsibility: Provided, That it shall be the duty of the commandant of each company to require the arms thus delivered to the men to be exhibited at each drill, and if the arms are not so exhibited, or the said commandant shall have reason to believe said arms to be lost or disposed of unlawfully, he shall at once make the same known to the county attorney, who, upon notice issued against the person destroying or unlawfully disposing of his arms, shall recover a judgment for the full value of said arms, with costs.

Sec. 90. That it shall be the duty of any one of the field officers of a regiment, or the oldest captain, should there be no field officer, upon complaint on oath made by any responsible person, that there are unlawful assemblies within his command, or danger of insubordination amongst slaves, to detail a military patrol, designating their duties, and requiring the officer commanding the said patrol to report to him how he has discharged his duty; and the said patrol shall deliver all persons detected in the violation of the law to the civil magistrates for the examination of the charges made against them.

Sec. 91. Should any doubt arise under this act, as to its meaning or intention, or should any question arise not covered by this law, the Governor is authorized to decide any and all such questions according to the laws, articles of war and regulations of the Confederate States, and where they do not apply, according to his judgment; and any such decision announced in general orders shall have all the force of law, until repealed by law.
Sec. 92. Any commissions now or that may be recorded in the office of the adjutant-general shall be in force, and no others, under this act, although the numbers of the regiment may have been changed by this act. All process directed to be issued by this act shall be issued in the name of the State.

Sec. 93. That upon the passage of this act it shall be the duty of the adjutant-general to cause to be printed twelve hundred copies of this act, and have the same distributed among the militia officers of the State.

Sec. 94. This act shall be in force from and after its ratification, and all acts coming in conflict with the provisions of this act are hereby repealed. [Ratified the 20th day of September, 1861.

Chap. 18. AN ACT TO AUTHORISE THE PUBLIC TREASURER TO ISSUE TREASURY NOTES.

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 and required to have prepared and to issue treasury notes, payable to bearer, upon the faith and credit of the State, to an amount not exceeding one million of dollars, in addition to the sums heretofore authorized to be issued, of the various denominations of five dollars, ten dollars, twenty dollars, fifty dollars, and one hundred dollars, at the discretion of the public treasurer: Provided, however, That he shall not issue more than two hundred thousand dollars of the denomination of one hundred dollars, nor more than two hundred thousand dollars of fifty dollars, which treasury notes shall bear no interest and shall be receivable in payment of all public dues, and shall be signed by the public treasurer and countersigned by the comptroller of the State, and shall be redeemable on the first day of January, 1867.

Sec. 2. Be it further enacted, That if any person shall falsely make, forge or counterfeit, or cause the same to be done, or willingly aid and assist therein, any note in imitation of or purporting to be a treasury note issued by authority of this act, with intent to defraud the State or any individual, the person so offending, shall be deemed guilty of a felony, and on conviction thereof in any superior court of the State, shall be adjudged to receive thirty-
any lashes on his bare back and to stand in the pillory one hour and be imprisoned not less than six months nor more than three years, and fined at the discretion of the court, and all or any of said punishments may be inflicted at the discretion of the court.

SEC. 3. Be it further enacted, That if any person either directly or indirectly, whether for the sake of gain or with intent to injure or defraud any other person, shall utter or publish any false, forged or counterfeited notes of the kind mentioned in the preceding sections, or shall pass or deliver or attempt to pass or deliver the same to any other person, knowing the same to be falsely forged or counterfeited, the person so offending shall on conviction thereof in the superior court, be punished in like manner as is provided in the preceding section of this act.

SEC. 4. Be it further enacted, That the public treasurer shall not receive in payment of public dues the bills or notes of any bank which shall refuse to receive as currency the treasury notes authorized by law to be issued.

SEC. 5. Be it further enacted, That the public treasurer be and he is hereby authorized to appoint some suitable person or persons to sign the treasury notes authorized to be issued by an act entitled "An act to provide ways and means for the defence of the State," passed at the present session of the general assembly, and ratified on the —— day of September, 1861; who shall receive a reasonable compensation for such service, to be paid out of the public treasury, and to be fixed by the public treasurer.

SEC. 6. Be it further enacted, That the holders of treasury notes issued by the State, may at any time demand in exchange for them bonds of the State of North Carolina bearing interest at the rate of six per centum per annum, and payable in twenty years, which bonds the public treasurer is hereby authorized to issue according to the provisions of Chapter 90 of the Revised Code entitled "Public Debt:" Provided, however, That such bonds may be issued for the sum of five hundred dollars and upwards and the bonds and coupons attached thereto shall be payable at the treasurer's office in the city of Raleigh.

SEC. 7. Be it further enacted, That no treasury notes shall be issued under the provisions of this act before the 18th day of February, 1862.

SEC. 10. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 20th day of September, 1861.
Chap. 19. AN ACT TO LEGALIZE AND CONFIRM CERTAIN ACTS OF THE COUNTY COURT.

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 the acts and proceedings of any county court of this State for the purposes of provisioning, equipping and transporting the volunteers of said county, or to reimburse individuals who had advanced their means for such purposes, be and the same are hereby legalized and confirmed.

Sec. 2. Be it further enacted, That the county courts of this State, a majority of the justices being present, are hereby authorized, and empowered to levy taxes for such purposes hereafter.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 20th day of September, 1861.]

Chap. 20. AN ACT TO DIVIDE THE STATE INTO TWELVE ELECTORAL DISTRICTS.

[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] this State shall be divided into twelve districts for the purpose of choosing electors for President and Vice-President of the Confederate States of America, in the following manner, to wit: The first district shall be composed of the counties of Martin, Hertford, Gates, Chowan, Perquimans, Pasquotank, Camden, Currituck, Northampton, Washington, Tyrrell and Bertie; the second district of the counties of Halifax, Edgecombe, Beaufort, Wilson, Pitt, Greene, Lenoir and Hyde; the third district of the counties of Carteret, Craven, Jones, Onslow, Duplin, Wayne, Johnston and Sampson; the fourth district of the counties of New Hanover, Brunswick, Columbus, Bladen, Robeson, Cumberland, Richmond and Harnett; the fifth district of the counties of Warren, Franklin, Granville, Wake, Orange and Nash; the sixth district of the counties of Alamance, Person, Caswell, Rockingham, Guilford, Stokes [and] Forsyth; the seventh district of the counties of Randolph, Davidson, Chatham, Moore, Montgomery, Stanly and Anson; the eighth district of the counties of Rowan, Cabarrus, Union, Mecklenburg, Gaston, Lincoln, Catawba and Cleveland; the ninth district of the counties
of Ashe, Alleghany, Wilkes, Caldwell, Alexander, Yadkin, Surry, Davie, Iredell and Burke; the tenth district of the counties of Clay, Cherokee, Macon, Jackson, Madison, Buncombe, Transylvania, Polk, Yancey, McDowell, Rutherford, Mitchell, Haywood, and Watauga; and the State at large, the eleventh and twelfth, all which districts shall be denominated electoral districts.

Sec. 2. Be it further enacted, That persons qualified to vote for members of the house of commons of the general assembly, in said counties respectively, shall meet on the first Wednesday in November, 1861, and successively every six years thereafter, at the places established by law in their several counties for the election of members of the general assembly, and there give their votes by ballot for twelve discreet persons, being freeholders, one of whom shall actually reside within each of the said electoral districts; the polls shall be held in the same manner, and by the same officers and under the same regulations and rules as the polls for the election of members of the general assembly; and the sheriffs of the several counties, or other officers duly authorized, who shall have held the polls, within two days after the day of holding the same, (except in the counties of Currituck, Carteret and Hyde, in which counties it shall be within five days,) shall ascertain by faithful addition and comparison the number of votes for every person who shall have been voted for as an elector, and shall certify in words under their hands in manner following, to wit: I, A. B., Sheriff of—— county (or deputy sheriff or other officer duly authorized, as the case may be,) do hereby certify that an election was held on the day and at the places fixed by law within said county, for electors of President and Vice-President of the Confederate States of America, and that the number of votes herein specified opposite the names of the several persons following, was given for such persons as electors for the State of North Carolina, of President and Vice-President of the Confederate States of America; namely, for D. C., (here state the number of votes given for D. C.,) for E. F., (here state the number of votes given for E. F. and so on until the list of persons voted for and the number of votes shall be complete.) Given under my hand, this ——— day of—— in the year of our Lord eighteen hundred ———; and two fair copies of such certificate and return shall be made by the sheriff (deputy sheriff or other officer, as the case may be) under his hand, one of which shall be delivered to some
one of the twelve, who shall have the greatest number of votes given at the electoral poll so held by the sheriff or other officer, and the other shall be returned to the Governor within twelve days after the day of holding the polls, and in case of failure to make such returns within the time herein prescribed, the sheriff or other officer whose duty it shall be so to do, shall forfeit and pay to the State the sum of one thousand dollars, to be recovered by the attorney general in the superior court for the county of Wake.

Sec. 3. Be it further enacted, [That] the Governor within three days after the expiration of the time for the receipts of such certificates and returns shall proceed to ascertain therefrom the twelve persons for whom the greatest number of votes throughout the whole State shall have been given; and at the expiration of that time he shall issue his proclamation, and cause the same to be published in three newspapers of the city of Raleigh, wherein he shall set forth the names of the persons elected as electors and notify each one of them to attend at the city of Raleigh on the first Wednesday in December next ensuing, to vote for President and Vice-President of the Confederate States of America, and he shall on or before the said first Wednesday in December, make out three lists of the names of the said twelve persons and cause the same to be delivered to them, and he shall lay before the general assembly the certificates by him received from the officers aforesaid.

Sec. 4. Be it further enacted, [That] the twelve persons for whom the greatest number of votes throughout the State shall appear to have been given, shall be electors for this State to vote for President and Vice-President of the Confederate States, and shall assemble in the city of Raleigh on the first Wednesday in December, 1861, and the first Wednesday of December next after their appointment, in every year in which they shall be appointed, and then and there give their votes for President and Vice-President of the Confederate States.

Sec. 5. Be it further enacted, [That] whenever the offices of President and Vice-President of the Confederate States shall both become vacant, the Governor upon receiving notification of such vacancy from the secretary of the Confederate States, shall forthwith issue his proclamation directing the sheriffs of the several counties, or other proper officers, to hold elections within their respective counties, for the election of electors of President and Vice-
President of the Confederate States, on the day prescribed for holding the stated elections of the year in which such vacancy may happen: Provided, There shall be a space of two months between the date of such notification and the said first Wednesday of December; but if there should not be such space, the Governor shall specify in his proclamation that the electors shall be appointed or chosen in the year next ensuing the day of such notification on the day aforesaid; and the electors appointed or chosen in the manner aforesaid, shall meet in Raleigh on the first Wednesday of December after their appointment and give their votes for a President and Vice-President of the Confederate States.

Sec. 6. Be it further enacted, [That] each elector chosen with his own consent previously signified, failing to attend and vote for President and Vice-President at the time and place herein directed (except in case of sickness or other unavoidable cause,) shall forfeit to the State four hundred dollars, to be recovered by the attorney general in the superior court of Wake county; and any sheriff or other officer duly authorized for that purpose, refusing to take the poll when thereunto required by a person qualified to vote, or making or signifying or delivering or transmitting a false certificate or return of an election, or making any erasure, alteration in the poll books, or refusing to suffer any person or candidate at his own expense to have a copy of the poll books, shall forfeit and pay two hundred dollars, one half for the use of the person who will sue for the same and the other half to the use of the State.

Sec. 7. Be it further enacted, [That] the electors shall be allowed for their travelling to and from Raleigh, and their attendance, the same compensation as may be allowed members of the general assembly and shall be entitled to the same privileges.

Sec. 8. Be it further enacted, [That] in case any elector should from any cause fail to attend and give his vote as herein prescribed, the other electors then present shall appoint some other person to supply his place; and the person appointed, shall be taken and held to all intents and purposes as an elector to vote for President and Vice-President of the Confederate States.

Sec. 9. Be it further enacted, [That] the sheriff and other officers for holding said elections and conveying duplicate certificates to the Governor, shall be allowed the same fees and the same per diem pay for traveling as
are allowed to them in election for members of Congress.

Sec. 10. Be it further enacted, [That] this act shall take effect from and after its ratification. [Ratified the 20th day of September, 1861.

**Chap. 21. AN ACT TO RAISE A FORCE FOR THE DEFENCE OF THE STATE.**

Governor may accept volunteers.

May receive them in companies or otherwise.

May commission officers to recruit.

Field officers.

Companies applying.

Recruiting regulations.

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 Governor of this State shall have authority to accept the services of any number of volunteers which in his opinion shall be proper, not to exceed at one time eleven thousand rank and file to be retained for the specific purpose defending of the State of North Carolina from invasion, to serve during the war, subject nevertheless to be discharged by the Governor whenever in his opinion the necessity for their services shall cease.

Sec. 2. The Governor shall have power to receive such volunteers into the service, either by companies, or by individuals. If received by companies the Governor shall issue commissions to the captains and lieutenants, elected by their respective companies, which elections shall be held under such rules and regulations as the Governor shall prescribe.

Sec. 3. The Governor shall further have power to appoint and commission Captains and Lieutenants, and to give power to any one or more of such officers, to recruit men for the service aforesaid, and to organize the men so recruited into companies and regiments, and the commissioned officers shall in all cases elect their field officers under the rules now prescribed by law for volunteers, who shall be commissioned by the Governor.

Sec. 4. The companies which shall apply to be received as such, shall apply in writing, signed by all the members of such company, and the men composing said companies shall from the time of their acceptance by the Governor, be held and bound by all the rules and regulations for the army of the Confederate States, so far as the same may be applicable, and shall be entitled to the pay, rations, and equipments allowed by the Confederate States to soldiers of equal rank in their service.

Sec. 5. The recruiting officers appointed by the Governor shall proceed according to the rules and regulations of the Confederate States for the recruiting service, or according to such others as the Governor shall prescribe;
and the men recruited shall be bound by the rules and regulations for the army of the Confederate States from the time that they are sworn, as prescribed by such rules.

Sec. 6. The officers of said troops shall receive the pay, rations and equipments given by the Confederate States to officers of equal rank in their service, from the date of their respective commissions, and shall be subject to the rules and regulations for the army of the Confederate States from such dates.

Sec. 7. Any portion of the volunteers aforesaid, may be received and organized and equipped by the Governor as cavalry or artillery companies: Provided, That volunteers offering to serve or recruit for cavalry service shall furnish their own horses; and they shall receive the same allowance for feeding their horses as is paid to cavalry in the Confederate army, and shall be entitled to be paid for their horses when killed in actual service.

Sec. 8. The Governor is authorized to arrange with the government of the Confederate States of America, for the transfer, pay, rations and equipment of the troops to be raised under this act, or to provide for the same through the proper State officers, and for these purposes to draw on the public treasury to any necessary amount.

Sec. 9. And it is further Provided, That the regiment now being formed at or near Asheville, shall be retained west of the Blue Ridge for the purpose of defending our western border and aiding the Confederate forces in East Tennessee.

Sec. 10. This act shall be in force from and after its ratification. [Ratified the 20th day September, 1861.

AN ACT TO PROVIDE ADDITIONAL DEFENCES FOR THE COAST OF 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 be authorized to purchase five steam propeller boats, and have them armed with suitable rifle guns, and otherwise fitted as iron cased batteries, for the protection of Albemarle, Pamlico and Currituck sounds and waters connected therewith.

Sec. 2. Be it further enacted, That the Governor be authorized to appoint and commission one captain and two lieutenants, who together with the officers, petty
officers and men shall receive same pay as those of similar rank in the Confederate States navy.

SEC. 3. **Be it further enacted**, That it shall be the duty of the captain to nominate and the Governor to appoint such other officers, petty officers and seamen as may be necessary to fully man, arm and equip said vessels.

SEC. 4. **Be it further enacted**, That the sum of one hundred thousand dollars be appropriated to purchase, fit out and pay expenses [of] said gun boats out of the moneys already appropriated for the defence of the State.

SEC. 5. **Be it further enacted**, That the Governor be authorized to establish a battalion of marine artillery to consist of two companies of eighty four men each.

SEC. 6. **Be it further enacted**, That the officers of said battalion shall consist of one Lt. colonel, one major, two captains, and four lieutenants, who together with the non-commissioned officers and privates shall receive the same pay and rations as those of the artillery service of the Confederate States.

SEC. 7. **Be it further enacted**, That the Governor cause to be constructed at the earliest possible time, twelve gun boats or launches, and have them armed with rifle guns and boat howitzers and otherwise equipped for the battalion of marine artillery.

SEC. 8. **Be it further enacted**, That the sum of fifty thousand dollars be appropriated to purchase said boats and pay for the equipment of the marine artillery.

SEC. 9. **Be it further enacted**, That this act shall take effect and be in force from and after its ratification. [Ratified the 20th day of September, 1861.]

**Chap. 23.**  
AN ACT TO AMEND THE REVISED CODE AND OTHER LAWS.

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 words "United States," wherever the same may occur in all laws or parts of laws in the revised code, or in all laws or parts of laws enacted thereafter, be stricken out, and the words "Confederate States" inserted: Provided, That the operation of this act shall extend only to such laws or parts of laws which by reason of their containing the said words "United States" are rendered incompatible with the relations of North Carolina to the Government of the Confederate States. [Ratified the 21st day of September, 1861.]
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AN ACT FOR THE DEFENCE OF NORTH CAROLINA.  

Chap. 24.

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 and empowered to organize all volunteers offering their services for the local defence of North Carolina, or such number as he may think necessary, into companies, battalions, squadrons, regiments, brigades, and divisions, whenever in his judgment such organization may be expedient, the said troops or volunteers to be accepted in accordance with the provisions of an act of the Confederate Congress entitled "An act to provide for local defence and special service," and ratified 21st of August, 1861.

SEC. 2. Be it further enacted, That each company and troops so offering their services are hereby authorized to elect their own company officers, who when elected shall be commissioned by the Governor.

SEC. 3. Be it further enacted, That whenever a regiment is to be organized, the commissioned company officers shall elect a colonel, lieutenant colonel, and a major, for such regiment, who shall be commissioned by the Governor.

SEC. 4. Be it further enacted, That this act shall be in force from its ratification. [Ratified the 21st day of September, 1861.]

AN ACT TO AMEND THE REVISED CODE CHAPTER 76, ENTITLED Chap. 25 OATHS.

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 judges of the supreme and superior courts, and all justices of the peace, and all other persons holding any office in this State and required to take an oath of office before proceeding to discharge the duties of such office, shall be required before proceeding further in discharge of the duties of office, to take an oath to support the constitution of the Confederate States of America.

SEC 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 21st day of September, 1861.]
Chap. 26. AN ACT TO AMEND THE FIFTIETH SECTION OF THE 107TH CHAPTER OF THE REVISED CODE.

Amendment. 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 fiftieth section of chapter one hundred and seven of the revised code shall be so amended, that in all cases arising under that section in which the jury shall find against the offender, that the court shall declare that the testator has died intestate, as to all such slaves, and that the same shall be distributed according to the provisions of the sixty-fourth chapter of the revised code entitled "Legacies, distributive shares, &c." [Ratified the 21st day of September, 1861.]

Chap. 27. AN ACT TO PREVENT THE COLLECTION OF DEBTS DUE ALIEN ENEMIES.

Actions on claims of alien enemies. 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 upon any suit brought upon any note, bond or bill of exchange, in which the obligee, payee, or endorsee of the same should be an alien enemy, and have transferred or assigned the same, it shall be lawful for the defendant or defendants in said suit to plead that matter in defence, and upon the trial of said suit to examine the plaintiff of record upon oath touching the interest of such alien enemy in said suit, and if such interest be made to appear, it shall be the duty of the court to instruct the jury that the plaintiff in said suit is not entitled to recover.

Sec. 2. Be it further enacted, That the plaintiff of record may also be examined upon oath touching the interest which he may have in such suit, and no judgment shall be rendered on any such bond, note or bill of exchange. [Ratified the 21st day of September, 1861.]

Chap. 28. AN ACT TO AUTHORIZE THE BANKS OF THE STATE TO DEAL IN THE STOCKS AND BONDS OF THE STATE.

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 several banks of the State, shall have power and are hereby authorized to deal in the stocks and bonds of the State.
Sec. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 21st day of September, 1861.

AN ACT TO APPOINT DRILL MASTERS FOR THE SEVERAL COUNTIES Chap. 29.

IN THIS STATE.

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 several county courts in this State, may at their discretion, appoint one or more drill masters, whose duty it shall be to drill the officers of the militia companies in their several counties, at least once in every two weeks, at such times and places as may suit the convenience of the said officers, and it shall also be the duty of said drill masters to drill the militia companies in each county whenever said companies may be ordered out for muster. [Ratified the 21st day of September, 1861.

AN ACT TO PREVENT THE COLLECTION OF TAXES FOR COMMON Chap. 31.

SCHOOL PURPOSES DURING THE WAR.

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 thirty-second section of the sixty-sixth chapter of the revised code which requires the county courts to lay and collect a tax for common school purposes be, and the same is hereby repealed: Provided, That this act shall not apply to those counties where the justices, a majority being present, shall elect to lay such tax. [Ratified the 21st day of September, 1861.

AN ACT ENTITLED REVENUE. Chap. 31.

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 an ad valorem tax of one-fifth 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 all the estate in this State, owned by any tax-payer, on the first day of
April of each and every year; with the exceptions and exemptions hereinafter set forth.

Sec. 2. The following property shall be exempt from taxation, to wit: All lands or other property belonging to the Confederate States or to this State, or 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, 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 exercises 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 parsonages belonging to churches, and all other public cemeteries; all structures and other property, set apart and used for the support and comfort of the poor and afflicted; mechanical tools, books, wearing apparel and arms for muster and farming utensils of all kinds.

Sec. 3. The property hereinafter taxed at a higher rate than one-fifth of one per cent. shall not be liable to the said tax of one-fifth of one per cent. but shall be listed and assessed separate therefrom.

Sec. 4. Every individual whose estate shall be assessed at five hundred dollars or a less sum, shall pay no tax thereon; and five hundred dollars of the assessed value of the estate of each tax payer shall be exempt from taxation.

Sec. 5. The stock or interest held by individuals in all corporations, excepting banks, shall not be listed or assessed among the individual property of the stockholder, but shall be listed by the corporation, and the corporation shall pay the tax thereon.

Sec. 6. The taxes shall be annually collected and paid as follows; first, to the sheriff, 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, as per exhibit, B; thirdly, to the clerks of courts and to the treasurer of the State, as per schedule C.

Sec. 7. At the first court of pleas and quarter sessions of each county, which shall be held on or after the first day of January, in each and every year, 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 known skill and probity, to take the list of taxable subjects, and assess the value of those subjects, (excepting real estate,) which are taxed according to value and the names of said assessors, 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 appointment, any three justices of the peace of said 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 three 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 list of taxables, which list 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 day of May.

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

Sec. 11. Every person appointed to take the lists of taxables and make such valuation, shall be denominated the "assessor" of his district, and 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 district assessor 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 person liable to pay tax, residing in any district, or having property therein liable to taxation, at the times and places appointed by the assessor, to furnish to the assessor a written list of his taxables, (excepting real estate, which the assessor shall ascertain and abstract from the last valuation of real estate and the tax lists filed in the office of the clerks of the county courts, for the year 1861,) setting forth the number and value of his slaves, horses, mares, mules,
Proviso

1861.—Chap. 13.

jennets, jacks and neat cattle, except such as are for use or consumption on the farms, provided, that such exception shall not include slaves; his household and kitchen furniture, except such as are specifically taxed, over and above the value of two hundred dollars, the number and value of his ships, boats and other water craft of the value of one hundred dollars or upwards; and in listing the amount of debt due to him from solvent parties and his cash on hand, he shall be allowed to deduct debts owing by him as principal, and also as surety, where the principal is insolvent, listing only the balance after making such deduction, and such listing and valuation shall have reference to the property owned and the subjects of taxation held by the tax-payer and its value on the first day of April in which said listing is to be done; and he shall also set forth all other articles of property or subjects of taxation which he is bound to list, with his estimate of the value of such portions thereof as is taxed ad valorem, and the assessor 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, is not worth more, in cash, than the valuations annexed, to the best of your knowledge and belief."

Sec. 13. If any person liable to pay tax, shall fail or refuse to give such list of his taxable property on oath, or if the assessor shall have reason to believe that such person has not rendered a true account of his taxables, or has fixed a valuation less than the true cash value thereof, he shall assess such person such an amount as he shall have reason to believe correct, according to the best information he can procure; and the assessor is hereby authorized to address written interrogatories to the person listing or any other person, for the purpose of obtaining such information, and to require written answers thereto upon oath, which oath the assessor is hereby authorized to administer; and if any person being so interrogated, shall refuse to answer such interrogatories, he shall be liable to pay the sum of one hundred dollars, to be recovered by action in the name of the State, to the use of the county, and it shall be the duty of the assessor to report such delinquency to the county solicitor who shall bring suit for said penalty.
Sec. 14. Every assessor 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. 15. Every assessor shall be furnished by the clerk of the county court, with a fair copy of the returns made by the last board of valuation of the real estate in his district, and an abstract of so much of the tax lists returned to his office, as relates to real estate, and with the necessary printed forms of tax bills, to be furnished by the comptroller under the provisions of this act.

Sec. 16. The public comptroller, at the public costs, 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 mentioned 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. 17. The assessor 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, as required in section 9.

Sec. 18. On the return of said lists the assessor shall annex the following affidavit, subscribed and sworn to before the clerk: "I solemnly swear that I have diligently inquired, and have no just reason to believe that there is any property or other subject of taxation in my district not entered and valued (where the same is required to be valued) in the above list; and the foregoing valuation, in my judgment and belief, is the fair, actual value thereof in cash; and that in assessing the same, I have endeavored to do equal justice to the public and to the individuals concerned: So help me God."

Sec. 19. Whenever the assessor shall value the taxables of any tax payer, or any part thereof, higher than the valuation of the tax payer, or shall adjudge that other subjects of taxation ought to be on his lists, omitted by him, he shall notify such tax payer thereof, and on the 3rd day of May, or on the day following, if the 3rd fall on Sunday, the assessors shall meet at the court house of the county, a majority of whom shall constitute a quorum for the transaction of business, and before them, as a board of assessors, any tax payer who may deem him-
self aggrieved, may bring his complaint and the decision of the board shall be final. The clerk of the county court shall be ex officio clerk of the board of assessors, who may continue their sittings from day to day, till they shall have heard and decided on all complaints as to valuation which may be submitted to them. Their decision shall be final, and the clerk shall record their proceedings and reform their lists according to the adjudication.

Sec. 20. The clerk of the county court shall, on or before the 25th day of June, in the year 1862, and annually thereafter, deliver to the sheriff of the county a fair and accurate copy of the tax lists, in alphabetical order, which shall contain the public tax, or tax payable to the public treasurer, and the taxes imposed by the county court. It shall likewise set forth the separate 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 thereof.

Sec. 21. The clerk shall record the returns at length, made by the assessors, as rectified by the board of assessors, in alphabetical order, keeping the return of each district separate from the other, and at the next county court after they are directed to be made, shall set up in some conspicuous part of the court house, a copy of the whole, adding to the taxables of each person the amount of taxes for which he is liable.

Sec. 22. The clerk, on or before the 1st 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 and value of 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. 23. 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 returns made, sworn to and subscribed as required in section 79, of this act, he shall forfeit and pay to the State one thousand dol-
lars, to be recovered against him and the sureties on 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. 24. For services of clerks in relation to the taxes not in this act especially provided for, they shall be paid by the county court such sum as the court may allow.

Sec. 25. The sheriff shall forthwith proceed to collect said taxes, and when he shall collect, by his deputies or others who are not sworn, such persons shall, in open court, or before a justice of the peace, take an oath faithfully and honestly to account for the same with the sheriff or other person authorized to receive them.

Sec. 26. The sheriff shall give to each tax payer one receipt for his State and county taxes, setting forth separately the amount of each.

Sec. 27. If any sheriff shall die during the time appointed for collecting taxes, his securities may collect them, and for that purpose shall have all the powers and means of collecting the same from 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, which might have been had against the sheriff if he had lived.

Sec. 28. 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 this extension of time for collection shall not extend the time for his settlement of the taxes.

Sec. 29. The sheriff shall collect the taxes as they are set down in the tax list, and moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subject, and as to any land not listed, which may not have been assessed at the last assessment, in estimating the double tax, the same 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. 30. Immediately on receiving the tax lists, the sheriff shall advertise the fact, and that he holds the same ready for inspection. He shall also therein request all
Compensation of sheriff

Tax of solvent persons having no property in the county

Sales of personal property for taxes, how made

Sale of real property for taxes, how made

Notices to be served on the owner of such land or his agent by the sheriff

persons to inform him of any taxables which may not have been listed, and from the time he receives the lists till the first day of October in the next year, he may distress and sell the property of the tax-payer to satisfy the same, selling first his personal and then his real estate.

Sec. 31. 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. 32. 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 will not pay his tax, the sheriff shall report this 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 issued, 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. 33. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside, and if he reside not in the county, then the district where the taxables were or ought to have been listed; and the amount of tax shall be stated in the advertisement.

Sec. 34. 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 land which he proposes to sell for taxes, therein mentioning the owner or the 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 his agent, and returned to the next county court; and if the owner be a nonresi-
dent, 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 name of the tenants or occupants of the same.

(3) The sales shall be made within the two terms next succeeding the term when the returns are made of lands to be sold, and at such place in the county as is directed for the sale of land under execution; and the whole expenses 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 name of the purchaser, and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk in open court, shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk, during the term, in some public part of the court-house.

Sec. 35. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections 33 and 34 of this act, he shall forfeit and pay to the person aggrieved one hundred dollars, and shall moreover be liable, he and his sureties on his bond, for all such damages as any one may sustain by reason of such default.

Sec. 36. 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 a part 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 tax-payer being set a part, 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 purchaser.
Sec. 37. The owner of land sold for taxes under section 34 of this act, his heirs, executors or administrators, or any other person for them, may redeem the same from the purchaser at any time within two years 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 of the price paid to the sheriff, and twenty-five per cent. thereon.

Sec. 38. 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 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 of the outlines of the whole tract or body of land.

Sec. 39. 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. 40. The sheriff on being presented with such certified plat, within the year after the time of the redemption is passed, shall convey to the purchaser the land therein contained.

Sec. 41. 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’s producing to him a certified plat and survey as is provided for in sections 38 and 39 of this act.

Sec. 42. The purchaser of land sold for taxes, under section 34 of this act, 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. 43. 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 willfully 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. 44. 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 land 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 lands 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.

Sec. 45. The clerk shall within twenty days after the return of the sheriff's report of the land 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 to 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 lands, and the quantity and value thereof, have been sold for the taxes, and struck off to the State.

Sec. 46. 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 unpaid tax.

Sec. 47. 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 the 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. 48. Lands bid off for the State shall, as to the person for whose tax the land is sold, his heirs or assigns, be liable to be entered as vacant lands, subject, nevertheless, to the rights of redemption within the time prescribed.

Sec. 49. 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. 50. 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. 51. 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 and assignees.

Sec. 52. 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. 53. It shall be the duty of the sheriff to inform the attorney-general and solicitors of the State for the circuits and counties, concerning all omissions by taxpayers, done in their respective counties to defraud the State of its revenue, and the attorney-general and solicitors of the State, for circuits, upon information or good cause for suspicion, that any person has omitted to render his tax list, or has failed to render 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 defaulting; and the answer of the defendant shall not be competent against him in any criminal or penal prosecution whatever. And whenever 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, unless otherwise directed.

Schedule A.

Sec. 54. The following subjects shall be annually listed and taxed one-fifth of one per cent, on the value thereof, where a higher or different rate is not specified:

1. Real property with the improvements thereon, including entries of land.
(2.) Every taxable poll 80 cents: Provided, That the Polls county court may exempt such poor and infirm persons as they may declare and record fit objects of exemption; and provided further, That soldiers in the actual service of the Confederate States or of this State shall not be required to list or pay a poll tax.

(3.) Every toll-gate on a turnpike road, and every toll Toll gates. bridge, and every ferry, two and one half per cent. on the total amount of receipts during the year; and every gate permitted by the county court to be erected across a highway, fifteen dollars.

(4.) Every note shaver or person who buys any note or Note shave 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 the 1st day of April, whether made for cash or in exchange for other notes or bonds, and pay a tax of ten per cent. on the aggregate amount of such profits, and 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 Negro trade. business of buying and selling slaves, whether the purchases be made in or out of the State, for cash or on a credit, one half of one per cent. on the total amount of all his purchases during the twelve months preceding the 1st day of April.

(6) Every person resident in this State, not a regular Non-resident 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, one half of one per cent. on the total amount of his purchases during the twelve months ending the 31st of March of each year.

(7) Every carriage, buggy or other vehicle kept for Riding vehicle pleasure or the conveyance of persons, of the value of fifty dollars or upwards, one per cent. on its value.

(8) All gold and silver plate, gold and silver plated Plate and Jew- ware and jewelry worn by males, including watch chains, elry. seals and keys, when collectively of greater value than twenty-five dollars, one per cent. on their entire value.

(9) Every watch, except those kept for sale, one per Watches, Ac cent on their value; every harp in use $2.50; every piano in use $1.50; every stud horse or jackass let to mares for a price, belonging to a resident of the State, six 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 tax; such jack or stud to be listed
and the tax paid in the county in which the owner resides.

(10.) Every dollar of net 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 Merchant’s Bank of Newbern, the Bank of Wadesboro’, the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmer’s Bank of North Carolina, the Bank of Charlotte and the Bank of Yanceyville, shall pay an annual tax of seven and a half cents; and in shares in all other banks four cents; and any person listing such dividends, shall specify the bank from which said dividend is due or has been received.

(11) Every resident surgeon, dentist, physician, lawyer, portrait or miniature painter, daguerrean artist or other person taking likenesses of the human face; every commission merchant, factor, produce broker and auctioneer; every State and county officer, every president and cashier or treasurer of any bank, railroad or other incorporated company whose annual total receipts and income, in the way of practice, fees, wages, perquisites and emoluments, amount to or are worth five hundred dollars or upwards, one per cent. on such total receipts and income.

(12) Every person, except the president and directors of such roads, who shall have traveled any railroad in this State, in which the State has an interest as a 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 cents per mile, or any member of whose family shall have so traveled such road, excepting the officials and employees traveling in the actual discharge of their duties as officials or employees, and excepting also ministers of the gospel traveling in the actual discharge of their religious functions, and soldiers in the service of the State and Confederate States, and their nurses; shall list the number of miles, he or any member of his family shall have so traveled the year ending March 31st, and shall pay a tax of two cents per mile, for each mile so traveled by him or by any member of his family: Provided, however, That no person shall be required to list any traveling so done by him or any member of his family prior to the first day of October, 1861.

(14) Upon all real and personal estate, whether legal or equitable, above the value of one hundred dollars, situated within this State, which shall descend or be devised or bequeathed to any collateral relation or person
other than a lineal ancestor or descendant, or the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral may become entitled under the law for the distribution of intestate's estates, and which real and personal estate 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 one per cent.

(Class 2.) If any such collateral relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, a tax of two per cent.

(Class 3.) If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

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

(16.) 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.

(17.) 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 his estate or interest.

(18.) 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, according to the value of his interest.

(19.) 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 administration,) 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 returned to court and confirmed, shall be conclusive of the value.

Sec. 55. Every person shall, at such time and place as shall be designated by the persons appointed to take the list 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 his possession, or were the subjects of taxation on the first day of April of that year.

Sec. 56. Lists of taxable 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. 57. 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 in which 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, he shall list in the county in which he resides. Where the Pedee and main Yadkin river 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. 58. 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 value of each part, making the aggregate value of the parts equal to the board valuation of the entire tract or lot.

Sec. 59. To facilitate the collection of the tax on collaterals, every executor or administrator, shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under the penalty of one hundred dollars, to be recovered in the name and for the use of the State.

Sec. 60. Every poll that is or will be of the required age on the first day of July 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, the hirer or person who has the slaves in possession, shall list the same and pay taxes. Slaves hired out beyond the limits of the State shall be listed by the owners as well as those employed within the State.

Sec. 61. 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. 62. Every head of a family, or owner of land or town lot, who on the first day of April shall have a free person of color subject to taxation as a member of his family, or in his employment, or living on his land, or in his house, shall list such person for taxation, and pay the tax.

Sec. 63. Personal property, and other subjects of taxation, unless otherwise directed in section 61, shall be list-
ed in the district where the owner or lister resides; but if the owner reside out of the State, they shall be listed in the district where his agent, or the person liable for the tax may reside.

Sec. 64. No taker of a tax list shall take the list of any one without administering the prescribed oath, 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 lists to the taker of the tax lists, 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 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. 65. 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 lists shall forthwith bind him over 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. 66. If any person neglect to list his taxables on the day appointed for that purpose, he may list at any time before the lists are returned to the clerk, 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. 67. 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 overcharge 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 assessor or 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. 69. If the application for relief be made to the court after the sheriff shall have settled the accounts with the comptroller, the court (twelve or a majority of the justices being present) 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. 70. 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 horses and mule drovers, in which cases no license shall be required:

(1) Every company of circus riders, or exhibitors of collections of animals, seventy-five 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, fifteen dollars for each county in which it is exhibited 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, twenty 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, ten
dollars for each county in which they exhibit for reward.

(4) Every insurance company incorporated by this *Insurance companies.* State who take no policy out of the State, one hundred dollars.

(5) Every insurance company incorporated out of the State, one hundred dollars for each county in which an agency is established.

(6) Every agency of a bank incorporated out of the State, five hundred dollars.

(7) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, three hundred dollars for each county in which he has an office or place of business.

(8) Every express company, twenty-five dollars for each county in which it proposes to deliver packages.

(9) Every public billiard table, one hundred and twenty-five dollars; every private billiard table, twenty-five dollars.

(10) Every public bowling alley, whether called a nine pin or a ten pin alley, or by any other name, fifty dollars; every private bowling alley, ten dollars.

(11) Every livery stable, where horses and vehicles are kept for hire, twenty-five dollars.

(12) Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, thirty 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 there imposed.

(13) Every itinerant surgeon-dentist, portrait or daguerrean artist, and other persons taking likenesses of the human face, ten dollars for each county in which he carries on his business: Provided, That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed the receipts of his profession for the previous year, shall be exempt from the tax imposed in this paragraph.

(14) Every non-resident of the State, who, in person or by agent, shall purchase any slave or slaves in this State, shall immediately after such purchase, become liable to pay a tax of one-half of one 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 hundred 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 his principal.

(15) Every non-resident of the State, who, either in person or by agent, brings a slave or slaves into the State, and sells, shall pay one-half of one 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 reside, 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.

(16) Every person that sells playing cards, a sum equal to fifty cents per pack on all cards sold by him during the year.

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

(18) Every auctioneer, on all goods, wares or merchandise placed in his hands by a merchant resident in the State, (whether owner or not,) or by a commission merchant, one per cent. on the gross amount of sales, and if by itinerant traders, or such as are not residents of the State, five per cent. on the gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of the revised code, entitled "Auctions and Auctioneers."

(19.) Every merchant, merchant tailor, jeweler, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying or selling goods, wares or merchandise of whatever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of 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 salt, sugar, coffee and molasses, articles the growth or manufacture of this State, if brought in the State, and also articles the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall not be required to be returned in the amount of purchases, but shall be exempt from taxation.

(20.) Every dealer in ready-made clothing (for males) one and one half per cent. on total amount of purchases.
(21.) Every person who, for himself, or as agent for another, sells patent medicines or nostrums, ten per cent. on amount of his sales.

(22.) Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one 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 one 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. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on oath, at any time, every horse or mule drover, or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange or not, and as to whether he is a non-resident, or agent of a non-resident; and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax.

(23) Every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten 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 such 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 the State.

(24.) Every person that peddles goods, wares or merchandise, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicine, whether such person travel on foot or with a conveyance, or otherwise, shall first have proved to the county court that he is a citizen of the Confederate States, and is of good moral character, and shall have obtained from the court (who may in its discretion make or refuse) 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 forty dollars tax: Provided, (1.) That not more than one per-

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son 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 live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music or articles of his own growth or manufacture. (4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandise, which tax shall be collected or secured in the same manner as in case of other merchants or traders.

(25.) 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 license: Provided, That any person shall be permitted to sell any spirituous liquors, wines or cordials made from products of his own farm, without paying the tax in this paragraph imposed.

(26.) Every company of gypsies, or any strolling company of persons who make a support by pretending to tell fortunes, horse trading, tinkering or begging, one hundred 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 construed as to exempt them from indictment, or any other penalties now imposed by law.

(27.) 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.

(28.) 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 property or subject not listed.

Sec. 71. Every person who brings into this State, or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, for the purpose of sale, ten per cent. on the amount of his purchases. Every person that buys to sell again, spirituous liquors, wines or cordials, from the maker in this State, his agent,
factor or commission merchant, five per cent. on his purchases.

Sec. 73. The county court may release any person from the payment of a double tax, for failing to list his taxables, 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 his name was omitted to be entered, or was omitted in the duplicate prepared by the taker of the list to be returned to the clerk, or for other sufficient cause, to be judged of by the court.

Sec. 74. On personal property in hands of executors and administrators, bequeathed to, or as distributive shares to collateral relations or strangers, as set forth in schedule A, in connection with real estate descended or devised to collateral relations or strangers, the tax shall be paid to the sheriff direct.

Sec. 75. Every person that is intended to be taxed in §16, 17, 18, 19, 20, 21, and 24, 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 (or sales, as the said paragraphs may require) of taxable articles, during the year ending on the first day of July, and shall sign and swear to an affidavit that his purchases (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. 76. Every person who is intended to be taxed in paragraphs 16, 17, 18, 19, 20, 21 and 24, 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 issued the taxes on his purchases or sales, as set forth in said paragraphs of Schedule B; 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 the amount of his purchases (or sales, as this act may require) for the period embraced in his license, and pay his taxes thereon on the first day of July, when his license shall expire.

Sec. 77. Every person that shall carry on any business licenses...
intended to be taxed, as per schedule B, without having previously received 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 use, and the other half to the use of the State.

Sec. 78. Every person intended to be taxed by sections 1, 2, 3, 13, 23, 24, 25 and 26, 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 a 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 one-half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

Sec. 79. 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 from insolvents, double taxes, and taxes on enlisted subjects, and, on or before the second Monday in August, shall deliver to the clerk of the county court, a statement setting forth all the sums received to that date, not previous accounted for, the date of receipt, the person from whom received, the amount received from each person, the subjects on which received, and the aggregate amount, accompanied by an affidavit, signed 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 shall before the third Monday in August, 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. 80. 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 accounts to the treasurer.

Sec. 81. If any clerk shall fail to perform any of the duties required in the preceding three sections of this act, or shall falsely certify to the abstract of the sheriff's re-
turn, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office.

Sec. 82. 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.

Schedule C.

Sec. 83. The following subjects shall be taxed the amounts 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, twenty-five 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 first have 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.) The president and cashier of the banks herein named, on or before the first day of October in each year, shall pay into the public treasury, the following tax on each share of stock owned by individuals or corporations, to wit:

The Bank of Washington twenty-five cents.
The Merchants Bank of Newbern 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 sixty cents.
The Bank of Lexington thirty cents.
The Miners and Planter’s Bank thirty cents.
The Bank of Commerce thirty cents.
The Bank of Clarendon thirty cents.
The Bank of Cape Fear sixty cents.
The Bank of Wilmington sixty cents.
The Bank of Charlotte twelve and a half cents.
The Bank of Salisbury sixty cents.
The Bank of Yanceyville twenty-five cents.

And any other which may be chartered by this or any future General Assembly, sixty cents on the share of one hundred dollars of such stock, and in that proportion for shares of a less value. And in case the said officers of any bank shall neglect or fail to pay the tax, as 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 superior courts of the county of Wake.

(5.) Every marriage license, one dollar; every mortgage deed, marriage contract, and deed in trust, made to secure debts or liabilities, one dollar; and every other deed conveying title to real estate, where the consideration is three hundred dollars or upwards, fifty cents, 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.

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

Sec. 84. 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 which received, the subject on which received and 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; which affidavit shall be sworn to and subscribed in 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 kept 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. commissions for receiving and accounting for said taxes.

Sec. 85. 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 the 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. 86. The sheriffs 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 where the settlement of such persons may be specially directed to be made in another manner, or at any other time,) so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant, setting forth therein (if a sheriff’s account) the net amount due from the sheriff to each fund; and therefor the treasurer shall raise an account against such person, and debit him accordingly.

Sec. 87. 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 public inspection; in such settlement the sheriff shall be charged with the amount of 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. 88. He shall be credited, (1) with the amount of State tax on land bid off by the State, with the cost attendant on the sale and procuring the title, and with commissions on the whole, including the county revenue, on producing the certificate of the secretary of State, as is provided in section 48 of this act; (2) with all insolvent taxables allowed by the court 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, 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. 89. 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 term preceding said settlement, and the same shall be allowed only on his 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 up by the clerk in some public part of the court house: Provided, That when the sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his list, as the law now directs, the same may be submitted to the county court, a majority of 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. 90. 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 to the preceding section, the person so offending shall forfeit and pay to the State one hun-
dred dollars, and the county solicitor shall prosecute a
suit for the same.

Sec. 91. Every sheriff or other person allowed by law
to collect and account in his stead, on settling his account
with the comptroller shall take the following oath, ad-
ministered by the comptroller, and subscribe the same
in the presence of the comptroller, by whom it shall be at-
tested; and the comptroller shall make no settlement with
the sheriff or any one in his stead unless he shall have
sworn to and subscribed the oath as herein required: "I,
Oath
A. B., sheriff of the county——, do on this the——
day of——. one thousand eight hundred and——,
make oath that the list now given in 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 and all other sources whatsoever.
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. 92. If the comptroller at any time shall have just
cause to suspect that any sheriff or other person account-
ing in his stead, may have made a false return or sworn
falsely in any matter relative to the collecting or account-
ning for any tax, he shall thereof inform the officers prose-
cuting in the superior court of the county wherein the
offence was committed, who shall take such steps as pub-
lic justice may demand.

Sec. 93. 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 net 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 col-
lected from every other source, to be deducted in the set-
tlement of his accounts with the comptrollers. For col-
lecting and paying county taxes, (for whatever purpose
laid,) the sheriff shall receive the same per centum com-
ensation as above allowed on public taxes.

Sec. 94. 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 two dollars for every thirty miles of twice the estimated distance from his home to the seat of government, by the most usual common highway.

Sec. 95. In every case of failure by a 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 superior 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. 96. 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 for his default of forfeiting to the State one thousand dollars, which the treasurer shall and is hereby specially charged to collect in like manner, at such time as is provided in the preceding section.

Sec. 97. 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 is hereby specially charged to collect in like manner and time as is provided in section ninety-five of this act.

Sec. 98. 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.
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Sec. 99. 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 hereinbefore provided against them and their sureties, at the first superior court in Wake county after copies shall have been procured.

Sec. 100. 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, where no penalty is provided, the defaulting officer shall forfeit and pay to 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. 101. The certificate of the treasurer or comptroller of any matter of default in any of 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 whatsoever against them or others, and about any other matter whatsoever.

Sec. 102. 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. 103. If any person shall wilfully 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. 104. All laws imposing taxes, the subjects of which are revised in this act, or 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 they re-
late to the taxes listed, or which ought to have been listed, or which may be due for the year 1860, or for any year previous thereto.

Sec. 105. The tax collector in every county, where, by a private law, one has been appointed, shall have all the powers conferred by this act on sheriffs.

Sec. 106. All other laws of this State coming in conflict with the provisions of this act are hereby repealed.

Sec. 107. This act shall be in force from and after its ratification. [Ratified the 23rd day of September, 1861.
AN ACT TO AUTHORIZE THE GOVERNOR TO PAY THE OFFICERS AND PRIVATE OF THE FIRST REGIMENT OF VOLUNTEERS ONE MONTH’S PAY.

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 it shall be the duty of the Governor to appoint an agent to proceed at once to Yorktown in the State of Virginia, and pay the officers and privates of the first regiment of North Carolina Volunteers one month’s pay, according to the rules and regulations of the confederate army, except as to the time of payment, which pay shall be in lieu of the first month’s pay due said officers and privates from the Confederate States of America, and to pay to the colonel of said regiment one thousand dollars to be held, used and accounted for as a hospital fund for said regiment, and the Governor is hereby authorized to draw upon the treasurer for such sums of money as may be necessary to meet the provisions of this act.

SEC. 2. Be it further enacted, That it shall be the further duty of the Governor to cause proper pay rolls and all other necessary papers to be transferred to the proper departments of the Confederate States, to enable the officers and privates of said regiment to draw their proper pay under the rules and regulations of the confederate army from the Confederate States.

SEC. 3. Be it further enacted, That it shall be the further duty of the Governor to notify the secretary of war and paymaster general of the Confederate States of the payment directed to be made and provided for in the first section of this act, and to receive from the Confederate States
the first month’s pay due from said Confederate States to the said officers and privates of said first regiment, for the benefit of the State, under such rules and regulations as may be agreed upon by the Governor and secretary of war of the Confederate States.

SEC. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 27th day of August, 1861.

Chap. 33. AN ACT TO INCREASE THE LEGION OF COMPANIES OF CAVALRY Commanded by Col. Samuel B. Spruill to Ten Companies.

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 legion of five companies of cavalry, authorized to be raised by an ordinance of the State Convention, and commanded by Col. Samuel B. Spruill, be increased to ten companies and that the Governor be authorized and requested to accept the services of the said additional five companies.

SEC. 2. Be it further enacted, That the said companies of cavalry be recruited and equipped in the same manner and entitled to the same bounty and pay as are provided in an act of the General Assembly, entitled "An act to raise ten thousand State Troops."

SEC. 3. Be it further enacted, That the field officers and commissioned officers of companies not yet appointed, be appointed and commissioned by the Governor.

SEC. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 30th day of August, 1861.

Chap. 34. AN ACT TO AMEND THE COUNTY LINES OF MITCHELL 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 boundary lines of the county of Mitchell shall be so amended as to stop on Toe River, at the mouth of Big Rock Creek, thence with the big ridge that divides Rock Creek and Brummett’s Creek to the State line at the point where the Yancey and McDowell turnpike road crosses said line, as heretofore directed by law.
SEC. 2. Be it further enacted, That all of the county of Mitchell between the mouth of Big Rock Creek and the Tennessee line be re-annexed to the county of Yancey and constitute a part thereof.

SEC. 3. Be it further enacted, That Moses Young and J. B. Palmer, of the county of Mitchell, John S. Brown, of the county of McDowell, William C. Erwin, of the county of Burke, and N. W. Woodfin, be and they are hereby appointed Commissioners to select and determine upon a permanent seat of justice in and for said county, under the same provisions, rules and regulations as the commissioners appointed by and under an act entitled "An act supplemenal to an act passed at the present session of this General Assembly, entitled An act to lay off and establish a new county by the name of Mitchell" ratified the 20th day of February, A. D., 1861," were authorized to do, and said commissioners shall meet for the purpose in this section mentioned, on some day between the 1st day of October, 1861, and the 1st day of July, A. D., 1862, and said commissioners shall be compensated for their services as directed in said supplemental act.

SEC. 4. Be it further enacted, That as soon as such location of a seat of justice is made, the lots shall be laid off and sold as directed in said supplemental bill, and by the commissioners in said bill mentioned for this purpose.

SEC. 5. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 4th day of September, 1861.

AN ACT TO AMEND AN ACT RATIFIED ON THE 23rd DAY OF FEBRUARY, 1861, ENTITLED AN ACT TO REPEAL AN ACT ENTITLED AN ACT TO INCORPORATE THE TOWN OF FRANKLIN, IN MACON COUNTY, AND TO INCORPORATE SAID TOWN UNDER THE LAW FOR THE BETTER GOVERNMENT OF TOWNS.

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 the third section of the act aforesaid as provides for an election to be held on the first Thursday in June, and annually thereafter, and so much of the sixth section of said act as provides for the appointment of judges to hold said election by the court of pleas and quarter sessions to be held on the second Monday in March, and annually thereafter, be and the same are hereby repealed.
Election when held.

Sec. 2. And be it further enacted, That the said election therein directed to be held, shall be held on the first Thursday in October next, and annually thereafter, and the judges to hold the same shall be appointed by the court of pleas and quarter sessions for the county of Macon, at the term next preceding the election in each year. the said election to be held under the same rules and regulations and be as valid to all intents and purposes as if the same had been held on the first Thursday in June.

Sec. 3. And be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 4th day of September, 1861.]

Chap. 36. AN ACT TO INCORPORATE THE NORTH CAROLINA POWDER MANUFACTURING COMPANY IN THE COUNTY OF MECKLENBURG.

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 James H. Carson, John H. Caldwell, James M. Hutchison, and such other persons as may be associated with them as stockholders, shall be and are hereby created, together with their successors, a corporation and body politic, in deed and in law, by the name and style of the North Carolina Powder Manufacturing Company, for the manufacture of gun powder, and for this purpose, shall have power to purchase, hold, sell, lease or convey estates, real, personal and mixed, and of acquiring the same by gift or otherwise, and shall have perpetual succession, and may sue and be sued, plead and be impleaded in any court of law or equity in this State, having competent jurisdiction, and may have and use a common seal, which they may alter or renew at pleasure, and shall have and enjoy all other rights and privileges to which other corporations are entitled, and the aforesaid named persons, and such others as they may designate, are hereby constituted and appointed commissioners to open books in the town of Charlotte, and receive subscriptions to the capital stock of said company: Provided, The same shall have been done before the 15th day of this month.

Capital stock. Sec. 2. Be it further enacted, That the capital stock of this company may be increased to twenty thousand dollars, as the directors of the company may determine, but shall not exceed that amount, and shall be divided into shares of one hundred dollars each.
SEC. 3. *Be it further enacted*, That the affairs of this company shall be managed by a board of directors, to be chosen and to serve as the by-laws of the company may direct, and from among whom a president, secretary and treasurer shall be likewise selected.

SEC. 4. *Be it further enacted*, That in case of failure to agree upon the price of any lands overflowed by the raising of dams, or otherwise taken for the purpose hereinbefore named, between the company and any individual so affected, that then and in that case, all damages to lands so taken, shall be assessed by three commissioners appointed by the county court, who shall be free-holders, good and lawful men, taken from another section of this county than that in which the aforesaid powder manufactory is located, and who shall be accompanied by the sheriff.

SEC. 5. *Be it further enacted*, That for the purpose of encouraging the manufacture of gun powder, the governor is hereby authorized and required to draw from the treasury of the State and loan to the aforesaid company the sum of ten thousand dollars, the principle of which sum is to be paid at the end of ten years, and the interest to be paid annually at the rate of three per cent per annum: Provided, however, That neither the ten thousand dollars nor any part thereof shall be paid until the president of the said company shall have first executed and tendered to the governor a mortgage on the milling property and works of the company, as security for the loan: And provided further, That the aforesaid loan of ten thousand dollars, shall be paid over by the governor to the company in instalments of twenty-five hundred dollars each, as the progress of the works and the requirements of the company may demand, upon the warrant or certificate of the president of said company.

SEC. 6. *Be it further enacted*, That the State shall take such a per cent. of the powder manufactured by this company during the first two years of its operation, as may be agreed upon between the governor and the company, and at such prices as by them shall be agreed upon, which per cent. of powder so taken shall, if desired by the company, be credited upon their debt to the State.

SEC. 7. *Be it further enacted*, That this law shall be in force from and after its ratification. [Ratified the 5th day of September, 1861.}
Chap. 37. AN ACT PROVIDING PAY FOR THE CADETS OF CHARLOTTE INSTITUTE.

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 paymaster general pay to the cadets of the Charlotte Institute, who were in the military service, eleven dollars per month, from the time the First Regiment of Volunteers left the State, until the 1st of September last: Provided, however, That nothing contained in this act, shall be so construed as not to affect the claim of said cadets to compensation as drill masters, for such time as they acted as such.

Sec. 2. Be it further enacted, That the paymaster of this State shall apply to the paymaster general of the Confederate States to refund the amount paid under this act.

Sec. 3. Be it further enacted, That the benefit of this act be extended to John Stafford, of Forsythe, drill-master of volunteers in North Carolina, for the time he was employed as drill-master. [Ratified the 7th day of September, 1861.]

Chap. 38. AN ACT TO PROVIDE ARMS FOR AN INDEPENDENT NORTH CAROLINA REGIMENT.

Whereas, Wharton J. Green, of Warren county, and Marcus Erwin, of Buncombe county, have raised an independent regiment of infantry, and tendered it to the Confederate States; and whereas, unforeseen difficulties have arisen in providing said regiment with arms according to an order of His Excellency, John W. Ellis, and an order from Col. J. A. Bradford, chief of ordnance, for the purpose of arming said regiment and furnishing blankets to the men:

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 Col. Wharton J. Green is hereby authorized to draw upon the public treasurer of this State from time to time, for such sum or sums of money as may be needed to purchase arms, accoutrements, equipments and blankets for his regiment: Provided, That the sum so drawn for, shall not exceed fifty thousand dollars: And provided further, That before the said Wharton J. Green shall draw any money from the treasury, he shall first give bond with security, to be approved by the public
AN ACT TO AMEND AN ACT RATIFIED ON THE 23D DAY OF FEBRUARY, 1861, ENTITLED "AN ACT TO REPEAL AN ACT ENTITLED AN ACT TO INCORPORATE THE TOWN OF FRANKLIN IN MACON COUNTY, AND TO INCORPORATE SAID TOWN UNDER THE LAW FOR THE BETTER GOVERNMENT OF TOWNS."

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 the third section of the act aforesaid as provides for an election to be held on the first Thursday in June, and annually thereafter, and so much of the sixth section of said act as provides for the appointment of judges to hold said election, by the court of pleas and quarter sessions, to be held on the second Monday in March, and annually thereafter, be and the same are hereby repealed.

Sec. 2. And be it further enacted, That the election therein directed to be held, shall be held on the first Thursday in October next, and annually thereafter, and the judges to hold the same shall be appointed by the court of pleas and quarter sessions for the county of Macon at the term next preceding the election in each year, the said election to be held under the same rules and regulations and be as valid to all intents and purposes as if the same had been held on the first Thursday in June.

Sec. 3. And be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 10th day of September, 1861.

AN ACT TO AMEND AN ACT TO INCORPORATE THE MADISON SAVINGS BANK IN THE TOWN OF MADISON, 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 second section of "An act to incorporate the Madison Savings Bank" ratified on the 16th day of February, 1859, be so amended as
not to require the stockholders to elect seven directors, but that they be authorized to elect in their discretion three and not more than seven directors.

Sec. 5. [Be it further enacted, That] this act shall be in force from and after its ratification. [Ratified the 10th day of September, 1861.]

Chap. 41. AN ACT TO AMEND THE ChARTER OF THE FARMER'S BANK OF NORTH CAROLINA.

Amendment. 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 charter of the Farmer's Bank of North Carolina be so amended as to authorize said bank to deal in the stock of the Government of the Confederate States, and also the stock of the respective States composing the Confederacy.

Sec. 2. Be it further enacted, That the president and directors of said bank, are hereby authorized to receive a surrender of the certificates of stockholders in said bank, in payment of debts due the bank, and cancel the same, retiring the stock from the capital of the bank, or make sale of the same for the benefit thereof.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 9th day of September, 1861.]

Chap. 42. AN ACT TO AMEND THE ChARTER OF THE BANK OF NORTH CAROLINA, THE BANK OF CAPE FEAR, BANK OF WILMINGTON, COMMERCIAL BANK, BANK OF COMMERCE, MERCHANT'S BANK, AND OTHER BANKS IN THE STATE OF NORTH CAROLINA.

Amendment. 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 clause or clauses in the charters of the Bank of North Carolina, Bank of Cape Fear, of Wilmington, Commercial Bank, Bank of Commerce, Merchant's Bank, and in the charter of any and all other banks incorporated by the General Assembly of the State of North Carolina, which authorize the said corporation to deal in the public debt of the United States, be and the same are hereby amended by striking out the words United States, and instituting in lieu thereof the words Confederate States of America.
Sec. 2. Be it further enacted, That this act shall be in force from its ratification. [Ratified the 11th day of September, 1861.

AN ACT FOR THE RELIEF OF CERTAIN BANKS IN THIS STATE AND THE PEOPLE.

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 may be lawful for any of the banks of this State, and any branches of banks, located east of the city of Raleigh and the town of Fayetteville, to remove to any portion of the State, and to transact any business appertaining to their several banking privileges, in the same manner and under the same rules, regulations and penalties, as far as the same may be applicable, as are now imposed by law: Provided, That the provisions of this act shall not continue longer than the existence of the war.

Sec. 2. Be it further enacted, That all laws and clauses of laws, all charters [and charters] and clauses of charters, coming within the purview and meaning of this act, be and the same are hereby repealed, and that this act shall be in force from and after its ratification. [Ratified the 11th day of September, 1861.

AN ACT TO PREVENT THE SALE OF SPIRITUOUS LIQUORS WITHIN Chap. 44. TWO MILES OF LENOIR INSTITUTE, IN LENOIR 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 all persons are hereby prohibited from selling spirituous liquors within two miles of Lenoir Institute, in the county of Lenoir, on pain of forfeiting the sum of twenty dollars for each and every violation of this act, recoverable by warrant, before any justice of the peace having jurisdiction thereof, one half to the use of the person suing for the same, the other half to the use of Lenoir Institute, to be applied as the trustees may direct.

Sec. 2. Be it further enacted, That no license to retail spirituous liquors at the site, or within two miles of Lenoir Institute, shall be granted, and if granted, shall be void.
SEC. 3. Be it further enacted, That this act shall be in force from and after its passage. [Ratified the 11th day of September, 1861.

Chap. 45. AN ACT TO INCORPORATE THE INDEPENDENT GUARDS.

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 volunteer company in the town of Wilmington, command[ed] by James G. Burr, be and the same is hereby incorporated and made a body politic and corporate by the name and style of the Independant Guards, and by that name and style shall have succession, and shall be able and capable to sue and be sued, plead and be impleaded in any court in this State, and may adopt such constitution, by-laws, rules and regulations for their government as they may deem proper, not inconsistent with the constitution and law of the State, and that all fines and amercements imposed and collected by said company, shall inure [incur] to the use and benefit of said company.

SEC. 2. Be it further enacted, That the members of said company, while they continue to act as members of said company, shall be exempt from serving on juries in the county or superior court.

SEC. 3. Be it further enacted, That all laws and clauses of laws coming in conflict with the provisions of this act, are hereby repealed, and that this act shall be in force from and after its ratification. [Ratified the 11th day of September, 1861.

Chap. 46. S. R. JERNIGAN TO DISCONTINUE FERRY OVER CHOWAN RIVER.

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 S. R. Jernigan, of the county of Hertford, shall have power to discontinue the public ferry over Chowan river, at Barfields, during the existence of the blockade. [Ratified the 10th day of September, 1861.

Chap. 47. AN ACT TO ESTABLISH A FERRY ON HIWASSEE RIVER.

Section 1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the
AN ACT TO ENLARGE THE POWERS OF THE COMMISSIONERS OF THE TOWN OF WASHINGTON.

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, 1st. That for the defence of the said town, the board of commissioners shall have power to erect such fortifications upon or near the river Pamlico, or to cause to be put in the channel thereof, below the said town, such obstructions, by driving piling or otherwise as they may deem expedient, and to purchase such ordnance, ammunition and material as may be necessary and proper therefor.

Sec. 2. [Be it further enacted,] That the said commissioners, to enable the town to meet the payment of such sums of money as may be necessary therefor, are hereby...
authorized and empowered from time to time, and whenever they may choose, to borrow money upon such terms as may seem to them best for the interest of said town, and to make, execute and deliver the bonds of said corporation for the payment of such sums, which said bonds shall be signed by the intendant of police of said town and clerk of the town.

SEC. 3. [Be it further enacted,] That the bonds so authorized to be issued shall be for sums not less than one hundred dollars or more than one thousand dollars each, bearing interest at the rate of six per cent, per annum, and may, if said commissioners deem proper, have attached thereto, semi-annual coupons signed by the intendant and town clerk, and the interest on such bonds shall not be subject to tax of any kind.

SEC. 4. [Be it further enacted, That] the said commissioners from year to year, and every year, be authorized and empowered to levy and collect by taxation on all polls and property within said town which is now or hereafter may become taxable, such an amount as may be necessary to pay the interest on and to provide a fund for the liquidation and payment of the principal of the bonds authorized to be issued by this act.

SEC. 5. [Be it further enacted,] That this act shall be in force from and after its ratification. [Ratified the 10th day of September, 1861.

Chap. 49. AN ACT TO ALTER THE PAY OF WITNESSES IN THE COUNTY OF COLUMBUS.

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 witnesses attending both the county and superior courts in the county of Columbus, shall hereafter be entitled to receive one dollar per day with the mileage they have heretofore been receiving.

SEC. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 10th day of September, 1861.

Chap. 50. AN ACT CONCERNING THE SHERIFF OF WATAUGA COUNTY.

Preamble.

SECTION 1. Whereas, The justices of the court of pleas and quarter sessions of Watauga county failed to hold
said court on the second Monday in August, 1861, it being the regular term for the renewal of the sheriff's bonds, by which the sheriff, A. J. McBryde, was prevented from renewing his official bond: Therefore be it enacted, That the said A. J. McBryde, notwithstanding the omission stated in the preamble, shall still hold and exercise the office of sheriff until the next term of the county court of Watauga county, when the court shall be authorized to cause his official bonds to be renewed, and when renewed they shall be effectual to bind said sheriff and his sureties as fully to all intents and purposes as if they had been executed at the August term preceding.

Sec. 2. Be it further enacted, That this act be in force from and after its passage. [Ratified the 10th day of September, 1861.

AN ACT TO AUTHORIZE THE COURT OF PLEAS AND QUARTER SESSIONS OF EDGECOMBE AND RICHMOND COUNTIES TO LEVY A TAX FOR THE BENEFIT OF VOLUNTEERS.

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 the counties of Edgecombe and Richmond, a majority of the justices being present, shall have authority to raise a sum not exceeding thirty thousand dollars, in such sums and at such times as they may think proper, for arming, equipping and supplying the wants of such volunteer companies as may or have gone into the service of the State or Confederate States from the counties of Edgecombe and Richmond, or citizens of the said counties who are in companies from other counties in said service, and may at the discretion of said court, supply any or all of said companies or citizens.

Sec. 2. Be it further enacted, That in levying taxes the same shall be raised as provided for raising them for State purposes and be imposed on like subjects, and the court shall have authority to appoint some member thereof to sign promissory notes in behalf of the county, if the same shall become necessary.

Sec. 3. Be it further enacted, That upon the written requisition of any five justices, the sheriff shall appoint a day and summon the justices to meet at the Court House to take action on the subject of raising the said sum of money for the said purposes, and the said justices may adjourn from time to time at their discretion.
SEC. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 11th day of September, 1861.]

Chap. 52. AN ACT TO AMEND AN ACT ENTITLED AN ACT TO INCORPORATE THE CAPE FEAR AND OCEAN STEAM NAVIGATION COMPANY, RATIFIED JANUARY 31ST, 1859.

Preamble.

WHEREAS, The persons named in the act referred to in the title to this act, and who are by said act created a corporation by the name of the "Cape Fear and Ocean Steam Navigation Company," have caused books of subscription to the capital stock of said company to be opened, and sundry persons and corporations have made such subscription; and the persons as aforesaid named in said act are desirous that such subscribers to said stock, together with such other persons as may hereafter become subscribers thereto, shall constitute the corporators in said corporation:

[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 upon the release and surrender by the persons named as the corporators of the company aforesaid to said company of all their rights and interests as such corporators, that all such subscribers to the stock of said company as are referred to in the preamble hereto, shall constitute the stockholders and corporators of the Cape Fear and Ocean Steam Navigation Company, and they and their representatives and assigns shall be entitled to all the rights, powers and privileges granted by the act referred to in the title to this act.

Sec. 2. Be it further enacted, That the third section of said act be amended by striking out ninety-five hundred and inserting eight hundred as the number of shares of which the capital stock of said company shall consist, and said number may be increased not exceeding five thousand shares as is provided in said section.

Sec. 3. Be it further enacted, That the 4th section of said act be so amended as to permit the directors of said company to elect their president of said company from their own body or from the body of the stockholders of said company as they may prefer.

Sec. 4. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 11th day of September, 1861.]
AN ACT TO AMEND AN ACT ENTITLED AN ACT TO INCORPORATE THE NORTH CAROLINA FIBRE COMPANY PASSED AT THE SESSION 1860-'61.

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 third section of an act entitled an act to incorporate the North Carolina Fibre Company, passed at the session of 1860-'61, be and the same is hereby amended as follows: by striking out the words “a stockholder” and inserting in lieu thereof the words “stock holders”—and by inserting between the words “president of the board” and the words “of directors shall” the words “and of the company a majority of the board.” [Ratified the 12th day of September, 1861.

AN ACT TO PREVENT THE FELLING OF TIMBER IN THE WATERS OF LISL’S CREEK IN THE COUNTY OF CATAWBA.

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 1st day of December, 1861, that no person or persons shall be permitted to fell timber of any kind in the waters of Lisl’s Creek in the county of Catawba.

Sec. 2. Be it further enacted, That any person or persons who shall knowingly and wilfully fell timber in the waters of Lisl’s creek, as above specified, and shall suffer and permit the same to remain therein for and during the term of ten days, shall forfeit and pay the sum of ten dollars for each and every offence, one half to be applied to the use of the county of Catawba, and the other half to the use of any person who shall sue for the same, to be recovered by warrant before any justice of the peace in said county. [Ratified the 12th day of September, 1861.

AN ACT TO INCORPORATE THE TOWN OF SMITHFIELD IN THE COUNTY OF JOHNSTON.

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 town of Smithfield in the county of Johnston, is hereby incorporated by the name and style of the “town of Smithfield,” and shall be sub-
ject and entitled to and enjoy all the provisions, privileges and powers contained in the various sections of 111th chapter of the Revised Code.

Sec. 2. Be it further enacted, That the corporate limits of said town of Smithfield shall be included in the following boundaries, to wit: beginning at the north-east corner of said town, which corner was established and agreed upon by the heirs at law of David Thompson and the commissioners of said town of Smithfield, and running thence the eastern boundary of said town as designated by the former act of incorporation and plan of said town, and extending the same in a direct line to the spring branch, thence down the run of said branch to Neuse river, thence up the meanders of said river to the mouth of Buffalo creek, thence up the meanders of said creek to John B. Beckwith's corner, thence with said Beckwith's line to the beginning: Provided, however, That the land added to the corporated limits of said town by this act of incorporation shall not be laid off and divided into town lots, unless by the consent of the owners of said land, but the said land shall be subject to a town tax according to its value.

Sec. 3. Be it further enacted, That Simeon R. Morgan, Alfred H. Holland, Joseph M. Vaiden, Young N. Thompson, and Thomas D. Sneed, are hereby constituted, appointed and declared to be commissioners for the said town of Smithfield, and they and their successors are hereby invested with all the rights, privileges, powers and immunities conferred upon and secured to commissioners of incorporated towns by the said 111th chapter of the Revised Code, until their successors are elected and qualified agreeably to the provisions of said 111th chapter entitled "Towns."

Liquor licenses

Sec. 4. Be it further enacted, That the court of pleas and quarter sessions for the county of Johnston, shall not grant a license to retail spirituous liquors, by the small measure, within the corporate limits of said town, to any person who shall not have first obtained from the town clerk a certificate of said board of commissioners to his obtaining such license, which certificate shall be prima facie evidence of good moral character in the applicant, so as to supersede the necessity of proof by two witnesses as now required.

Sec. 5. Be it further enacted, That all laws and clauses of laws inconsistent with this act, and all private acts of
the General Assembly, relating to the town of Smithfield, be and the same are hereby repealed.

Sec. 6. Be it further enacted, That this act shall be in force from and after its ratification. Ratified the 12th day of September, 1861.

AN ACT CONCERNING THE FAYETTEVILLE AND NORTHERN PLANK ROAD COMPANY.

Be it enacted by the General Assembly of the State of North Carolina and it is hereby enacted by the authority of same, That the President and Directors of the Fayetteville and Northern Plank Road Company be and they are hereby authorized to sell and convey to any person or persons all or any part of their plank road, and the purchaser or purchasers thereof are hereby invested with all the rights, powers and privileges which have heretofore been conferred on the Fayetteville and Northern Plank Road Company, and said purchasers may make all needful rules and regulations for the management of the road so purchased, or the said Fayetteville and Northern Plank Road Company may surrender the said road to the county of Cumberland upon such terms as may be agreed upon, or may surrender to the public all or any part of said road, and when said company shall cease to charge toll on such road, and give notice of the same, said road shall be considered as abandoned and surrendered to the public: Provided, That in the event the said company shall abandon the said road, and it shall be necessary to use it as a public road, that the said company shall remove the plank. [Ratified the 12th day of September, 1861.

AN ACT IN FAVOR OF A. B. LONG, LATE SHERIFF OF RUTHERFORD COUNTY, AND OTHERS.

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 A. B. Long, late sheriff of Rutherford county, Lewis Williamson, sheriff of Columbus county, Charles Byrd, sheriff of Yancey county, Wm. Veals [Fields], sheriff of Lenoir county, T. R. Taylor, sheriff of Bertie county, N. W. Cooper, sheriff of Nash county, J. M. Hilliard, sheriff of Davie county, A. C. Latham,
sheriff of Craven county, Charles Latham, late sheriff of Washington county, and J. D. Bostic, late sheriff of Richmond county, be and they are hereby authorized to collect the arrears of taxes due them for the years of 1857-'58-'59, which collections shall be made under the same rules, regulations and restrictions as the collection of taxes are by the public laws of this State: Provided, That the authority hereby given shall not extend to persons who have removed from the county, nor executors or administrators, nor to any one who will voluntarily swear before any justice of the peace of said counties, that he or she verily believes the arrears claimed from him or her have been paid. [Ratified the 12th day of September, 1861.]

**Chap. 58.** AN ACT TO INCORPORATE THE MELVIN HILL MINING COMPANY.

**Body politic.**

**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 Marcus Witty, Francis A. Garret, James M. Garrett, and Peter Adams, and their associates, successors and assigns, be and they are hereby created and constituted a body politic and [incorporate by the name and style and title of the Melvin Hill Mining Company, for the purpose of working, mining and exploring for gold, copper and all other metals, minerals and ores, and for mining, melting, working and vending the same; and may also purchase, hold, sell, mortgage, bond or convey real or personal property or estate, with a capital not exceeding one million of dollars.

**Capital stock.**

**Sec. 2.** Be it further enacted, That said corporation may divide their original stock into such number of shares, and provide for the sale and transfer thereof in such manner and form as said corporation shall from time to time deem expedient, and may levy and collect assessments, forfeit and sell delinquent shares, declare and pay dividends on the shares, in such manner as their by-laws shall direct.

**Shares.**

**Sec. 3.** Be it further enacted, That one of the directors shall reside in North Carolina.

**Sec. 4.** Be it further enacted, That the corporation shall exist for sixty years, and this act shall be in force from and after its ratification. [Ratified the 12th day of September, 1861.]
AN ACT TO AUTHORISE AND EMPOWER DAVID LEWIS, DANIEL WILLIS AND OTHER SURETIES OF JOHN S. WILLIS, LATE SHERIFF OF BLADEN COUNTY, TO COLLECT ARREARS OF TAXES DUE SAID SHERIFF DURING HIS TERM OF OFFICE.

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 David Lewis, Daniel Willis and Daniel Patterson, sureties on the official bonds of John S. Willis, late Sheriff of Bladen county, be and are hereby authorized and empowered to collect arrears of taxes due said sheriff during his term of office, as sheriff, as aforesaid, which collection shall be made under the same regulations, rules and restrictions as other collections of taxes by the laws of this State, and they shall have the same power for that purpose which is vested in the sheriff by the laws of the State: Provided, That the authority hereby granted by this act shall not extend to persons who have removed from the county, or to executors or administrators, or to any other person who will voluntarily swear before any justice of the peace for said county that he or she believes the said arrears of taxes have been paid: Provided further, That the provisions of this bill shall not extend to volunteers or State troops in the service of this State or Confederate States.

SEC. 2. Be it further enacted, That the power and authority hereby granted shall cease and determine with the year 1862, except as to such legal proceedings as may be pending by virtue of this act.

SEC. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 12th day of September, 1861.

AN ACT AUTHORIZING A SPECIAL COMPANY OF CAVALRY.

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 more effectual defence of the State, the Governor be authorized to receive a company of Cavalry Volunteers, now being raised in this State by R. S. Tucker, Wiley G. Riddick, Will. M. Boylan, Fabius Perry, J. Robert Jeffreys, T. J. Utley, J. B. G. Grimes and others for twelve months upon the following terms, to wit: The said company to furnish their own horses, arms and equipments, and receive in
compensation for the use of their horses forty cents a day whilst in the service.

SEC. 2. The said company shall be entitled to receive the same pay, rations, forage, camp equipage and supplied [supplies] for horses lost in the service as is now provided by law for cavalry companies in the service of the Confederate States.

SEC. 3. The said company shall have the right to elect their own officers, who shall be commissioned by the Governor, and said company shall be under the direction of the Governor and may be assigned to such duties as the interest of the State may require, or attached to any regiment or regiments of North Carolina troops in or out of the State, as the Governor may deem expedient.

SEC. 4. Be it further enacted, That this act shall take effect immediately after its ratification. [Ratified the 12th day of September, 1861.

AN ACT GIVING A SUPERIOR COURT TO THE COUNTIES OF TRANSYLVANIA AND MITCHELL, ETC.

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 a superior court shall be held for Transylvania county, in the town of Brevard, on the first Monday after the fourth Monday in September in each and every year; and in Henderson county the second Monday after the fourth in September, and in Buncombe county the third Monday after the fourth, and in Madison county the fourth Monday after the fourth in September, and in Yancey county the fifth Monday after the fourth in September; a superior court shall be held for Mitchell county, in the town of Calhoun, on the sixth Monday after the fourth Monday in September, in each and every year, and in McDowell county the seventh Monday after the fourth, and in Caldwell county the eighth Monday after the fourth Monday in September, and in Watauga county the ninth Monday after the fourth Monday in September, and in Burke county the tenth Monday after the fourth Monday in September, and in Rutherford county the eleventh Monday after the fourth Monday in September, and in Polk county the twelfth Monday after the fourth Monday in September, and in Cleveland county the thirteenth Monday after the fourth Monday in September, and in Clay county the last Monday in August, and that said superior courts for the counties of
Transylvania, Mitchel and Clay shall have the same juris-
diction as the other superior courts of the State, and be
governed by the same rules and regulations.

Be it further enacted, That this act shall be in force
from and after its ratification. [Ratified the 13th day of
September, 1861.

AN ACT RELATIVE TO THE SCHOOL DISTRICT NUMBER 40 IN THE Chap. 62.
COUNTY OF BURKE.

SEC. 1. Be it enacted by the General Assembly of the State Where school
of North Carolina, and it is hereby enacted by the authority
of the same, That the school committee of district
number 40 of the county of Burke be authorized to have
 taught the school of said district at the North Carolina
Institute, in the county of Caldwell, so long as they desire to
do so, and can make a satisfactory arrangement with the
said Institution for that purpose. [Ratified the 13th day
of September, 1861.

AN ACT TO REVIVE AND CONTINUE IN FORCE AN ACT ENTITLED Chap. 63.
"AN ACT TO INCORPORATE THE CHERAW AND COAL-FIELDS-RAIL-
ROAD COMPANY," PASSED THE SESSION OF 1856-'57, Chap. 66.

SECTION 1. Be it enacted by the General Assembly of the Charter re-
State of North Carolina, and it is hereby enacted by the vived and ex-
authority of the same, That the said act with all its provi-
sions to subscribe stock to secure the charter, &c., be and
two years from and after the passage of this act.

SEC. 2. Be it further enacted, That the word "by" occurring in the
first section of said act, be stricken out, and in lieu thereof the words "passing within ten (10) miles of"
be substituted.

SEC. 3. Be it further enacted, That the second section of said act be amended by substituting for the names of Dr.
C. Chalmers, J. C. Wadsworth and W. Threadgill, the following, to wit: William Godfrey, D. B. McArn and
Dr. John Shaw.

SEC. 4. Be it further enacted, That the fourth section of said act be so amended as to substitute two hundred thou-
sand dollars, as the amount necessary to authorize the formation of the company, instead two millions as therein prescribed.
SEC. 5. Be it further enacted; That the seventh section of said act be so amended as that the said company shall be called to [the] Cheraw and Coal-field Railroad Company, and that section sixteenth of said act be so altered, as to allow the directors to call for instalments of ten per centum instead of one per centum as therein prescribed.

SEC. 6. Be it further enacted, That section, twenty-eight and thirty be and the same are hereby repealed.

SEC. 7. Be it further enacted, That the company hereby authorized to be formed, shall not have power to discriminate on freight or travel against the North Carolina Railroads, but the charges for freight shall be the same, agreeable to distances, each way.

SEC. 8. Be it further enacted, That the gauge of the said road shall be 4 feet 8½ inches to correspond with the gauge of the North Carolina Railroad.

SEC. 9. Be it further enacted, That the said Railroad shall not cross the Wilmington, Charlotte and Rutherford Railroad at any point west of the town of Rockingham, in the county of Richmond, upon the pain of a forfeiture of the charter.

SEC. 10. Be it further enacted, That all laws and clauses of laws coming in conflict with this act be and the same are hereby repealed.

SEC. 11. Be it further enacted, That this bill will take effect from and after its ratification. [Ratified the 13th day of September, 1861.]

Chap. 64. AN ACT TO INCORPORATE THE RICH FORK MINING COMPANY.

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 John A. Gilmer, N. H. D. Wilson, Lyndon Swain and Peter Adams, and their associates, successors and assigns, be and they are hereby created and constituted a body politic and incorporate by the name and style and title of the Rich Fork Mining Company, for the purpose of working, mining and exploring for gold, copper and all other metals, minerals and ores, and for mining, smelting, working and vending the same, and may also purchase, hold, sell, mortgage, bond or convey real or personal property or estate, with a capital not exceeding one million of dollars.

Sec. 2. Be it further enacted, That said corporation may divide their original stock into such number of shares and provide for the sale and transfer thereof, in such manner
and form as said corporation shall from time to time deem expedient, and may levy and collect assessments, forfeit and sell delinquent shares, declare and pay dividends on the shares in such manner as their by-laws shall direct.

Sec. 3. Be it further enacted, That one of the directors shall reside in North Carolina.

Sec. 4. Be it further enacted, That this corporation shall exist thirty years, and this act shall be in force from and after its ratification [Ratified the 16th day of September, 1861].

AN ACT TO AMEND AN ACT ENTITLED AN ACT TO INCORPORATE THE ROXBORO BANK.

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 sections 8th, 19th and 20th of an act of the General Assembly passed at the session 1860 and 1861, entitled "An act to incorporate the Bank of Roxboro'," be and the same are hereby repealed, and in lieu of said sections the said act be amended as follows:

Sec. 2. [Be it further enacted, ] That the directors of said bank shall have power to close the books for subscriptions at such time as to them shall seem best, and shall have further power at such times and places under the superintendence of such persons as to them shall seem best, to re-open said books for subscriptions to said capital stock, and to keep the same open until the whole or part of the said stock unsubscribed for shall be taken; and if a part only of said remaining stock be taken they shall have further power from time to time as aforesaid to re-open said books until the whole of the capital stock of two hundred thousand dollars shall be subscribed for; and if it shall so happen when said books shall at any time as aforesaid be re-opened for subscription, that a greater number of shares than is necessary to make up the deficiency of said stock shall have been subscribed for, it shall be lawful for said directors to reduce said subscription to a scale by them established for said purpose: Provided, That no subscription of ten shares or under shall be sealed until all larger subscriptions shall first be reduced to an equality with them.

Sec. 3. Be it further enacted, That the said bank shall at no time have in circulation more than twice the amount of its capital stock actually paid in, and that the rate of interest to be charged by said bank upon its loans and
discounts shall not be more than one half of one per centum for thirty days, which interest may be received and in advance at the time of said loans and discounts.

SEC. 4. Be it further enacted, That the provisions of this act as to the rate of interest be extended to the bank of Yanceyville.

SEC. 5. Be it further enacted, That whenever said bank shall suspend specie payment, unless under the advice of the Governor and council, it shall pay into the State treasury at the rate of four per cent. per annum on the amount in circulation at and during the time of the suspension, to be ascertained upon the oath of the cashier and collected by the treasurer of the State.

SEC. 6. Be it further enacted, That this act shall take effect and be in force immediately after the stockholders of said bank in a general meeting agree thereto and signify their assent in writing, duly authenticated and deposited in the office of the Secretary of this State. [Ratified the 19th day of September, 1861.]

AN ACT TO INCORPORATE THE CHARLOTTE AND SOUTH WESTERN RAIL ROAD COMPANY.

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 purpose of establishing a communication by railroad from the town of Yorkville, South Carolina, to the town of Charlotte, North Carolina, the formation of a company with a capital stock of three hundred thousand dollars, is hereby authorized, to be called the Charlotte and South Western Railroad Company.

SEC. 2. Be it further enacted, That for the purpose of creating the capital stock of said company the following persons be and they are hereby appointed general commissioners to open books for receiving stock to the same at the following places, viz: at Yorkville, William Latta and John L. Miller; at White Hall, Mecklenburg county, Dr. J. M. Strong and J. S. Neely; at Charlotte, M. P. Pegram and S. W. Davis, and at such other places and by such other persons as the above commissioners may think proper to appoint, and said commissions shall have power to appoint a chairman of their body, treasurer and all other officers, and to sue for and recover all sums of money that should be recovered by them under this act.
SEC. 3. Be it further enacted, That when the sum of thirty thousand dollars shall have been subscribed in manner and form as aforesaid, in shares of fifty dollars each, and five per cent. on the same shall have been paid to the persons authorized to receive the same, (all subscriptions upon which five per cent. is not paid being null and void,) the stockholders, their executors, administrators or assigns shall be and they are hereby declared incorporated into a company by the name and style of the Charlotte and South-Western Rail Road Company, and by that name shall be capable in law and equity of purchasing, holding, selling, leasing and conveying estates, real, personal and mixed, and of acquiring the same by gift or otherwise, so far as may be necessary for the purposes embraced in their charter, and shall have perpetual succession, and may sue and be sued in their corporate name, plead and be impleaded in any court of law and equity in the State of North Carolina, or any other State having competent jurisdiction, and may have and use a common seal which they may alter or renew at pleasure, and shall have and enjoy all other rights and privileges which any other corporate body may and do exercise and make all such by-laws, rules and regulations as may be necessary for the good government of said company.

SEC. 4. Be it further enacted, That a general meeting of the stockholders may take place as soon as thirty thousand dollars shall be ascertained to have been subscribed, public notice of said meeting having been given in any of the newspapers published in the town of Charlotte and Yorkville, for ten days, of the time and place of meeting, at which meeting a majority of the stockholders being present, and a majority of the stock being represented, the stockholders shall proceed to the election, for the term of one year, of seven directors from among their number, who may choose of their number a president, and said president and directors shall be invested with full power for the government of said corporation for the term of their office and until others are elected.

SEC. 5. Be it further enacted, That the board of directors may fill vacancies which may occur during their term of office, and said board may call for and be invested with full power to collect all sums of money subscribed to the capital stock of this company, after publishing said call for one month in some paper in the towns of Charlotte and Yorkville, and on failure on the part of the subscribers to pay the same, the board may order the treasurer
to make sale of the same after giving ten days' notice of the time and place of sale, for cash, and in case the stock does not sell for enough to pay the subscription and expenses of sale, then the company may recover in an action of assumpsit such deficiency from the subscriber in any court of competent jurisdiction, and no assignment of stock shall be made until the whole amount subscribed shall be paid or secured to be paid to the satisfaction of the board of directors.

Sec. 6. Be it further enacted, That the stock may be transferred as the by-laws of the company may direct, and the company may at any time increase its capital stock to a sum sufficient to complete the road, and may borrow money on the credit of the company and on the mortgage of its charter and works.

Sec. 7. Be it further enacted, That said company may begin the construction of its road at any point that it may determine upon, and shall have the power of using any portion of the road constructed by them before the whole of such road shall be completed, and may charge for transportation thereon.

Sec. 8. Be it further enacted, That said company shall have the right, when necessary, to construct said road across any public road or alongside of the same: Provided, The said company shall not obstruct the public highway but shall be required to construct as good a road as the former, and as near the old as practicable.

Sec. 9. Be it further enacted, That when any lands or right of way may be required by said company for the purpose of constructing said road, building warehouses, water stations, workshops, repositories or any other material and necessary grounds or buildings for said company, and for want of agreement as to the value thereof or from any other cause the same cannot be purchased from the owner, the same may be taken at valuation to be made by a commission of five good and lawful men (freeholders) to be summoned by the sheriff of the county in which the land required by the company may lie (at the request of any officer or director of said company) the commissioners are to be chosen from another section or sections of the county than that through which the said road is proposed to be run, and in making the said valuation the commissioners shall take into consideration the loss or damage that shall accrue to the owners thereof as well as the benefit to be derived by the construction of the road to the said lands, and in case that either party
be dissatisfied with the assessment of the commissioners
an appeal may be taken to the superior court of said coun-
ty, and the sheriff shall return the proceedings to court,
but the right of way over said land shall rest in said
company as long as it shall be used for the purposes of a
railroad, from the time of the assessment of the said com-
misioners, notwithstanding such appeal: Provided, The
said company, its officer or agent, tender to the owner the
sum assessed by the commissioners or pay in said sum to
the clerk of the county court of said county for the owner's
benefit: And provided, That the right of condemnation
shall not authorize the taking of more than one hundred
feet on each side of said road, meaning from the centre of
the road bed, unless the necessities of the company re-
quire more, and to the taking of more than ten acres at
any one lot or station for sites of workshops, depots or any
other necessary buildings, and in no case shall any one
resist or prevent the entering upon their lands by the
officers, agents or employees of the said rail road com-
pany for the purposes of making surveys, locating or con-
structing said road, under penalty of indictment and fine
at the discretion of the county or superior court of said
county.

Sec. 10. Be it further enacted, That said company
shall have exclusive privilege and right of conveyance of
persons and freights over said road at such charges as
may be fixed by the board of directors.

Sec. 11. Be it further enacted, That the justices of
the county court of any county, or the authorities of any
incorporated town in this State, shall have full power and
authority to subscribe to the stock of this company to the
amount they shall be authorized to do by the inhabitants
of said county or town, and they may issue bonds or other
evidences of debt to enable them to borrow money to pay
such subscriptions at a rate of interest not exceeding eight
per cent. per annum, and to levy and collect taxes to pay
the same: Provided, however, That before any such sub-
scription is made the question shall be submitted to the
qualified voters of the House of Commons of such county
or to the qualified voters of such town, and no subscrip-
tion shall be made unless a majority of those voting ap-
prove thereof.

Sec. 12. Be it further enacted, That the president
and directors of said railroad company may call in the
instalments on the stock in such amounts and at such
times as they may think proper.
SEC. 13. Be it further enacted, That the company authorized to be formed under this act shall construct their road of the same gauge as the North Carolina and the Western North Carolina railroads, and shall connect tracts if required to do so with said roads, and shall have no power to discriminate upon freight or travel against any of the North Carolina railroads.

SEC. 14. Be it further enacted, That this act shall be in force from and after its passage. [Ratified the 19th day of September, 1861.]

Chap. 67. AN ACT TO AUTHORIZE THE COUNTY COURT OF CASWELL TO INCREASE THE JAILORS FEES OF SAID COUNTY.

May increase fees not more than fifty per cent.

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 county court of Caswell is hereby authorized to increase the jailor's fees of said county without a majority being present: Provided, said rate shall not exceed fifty per cent. on the present fees. [Ratified the 19th day of September, 1861.]

Chap. 68. AN ACT TO EXTEND THE TIME FOR SUBSCRIPTION OF STOCK TO THE MILTON, YANCEYVILLE AND JUNCTION RAILROAD COMPANY.

Three extended three years

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 Milton, Yanceyville and Junction Railroad Company shall have three years from the passage of this act to subscribe the amount of stock required to give effect and operation to their charter, and that this act shall be in force from and after its passage. [Ratified the 19th day of September, 1861.]

Chap. 69. AN ACT TO SELL LAND.

Applies to Wardens of the Poor of Hertford

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 wardens of the poor for the county of Hertford, be and the same are hereby authorized and empowered to sell so much of the land attached to the poor house in said county as they may deem necessary,
and convey and make title to the same. [Ratified the 20th day of September, 1861.

AN ACT TO PREVENT THE FELLING OF TIMBER IN STREAMS DRAINING SWAMP LANDS IN THE COUNTY OF BLADEN.

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 any person or persons who shall fell timber or brush, and leave the same for the space of five days, in any stream draining cleared swamp land in the county of Bladen, shall be guilty of a misdemeanor, and upon conviction thereof in any court having jurisdiction of the same, shall be fined not less than ten dollars nor more than fifty, or imprisoned at the discretion of the Court.

SEC. 2. Be it further enacted, That this act shall go into effect thirty days after its ratification. [Ratified the 20th day of September, 1861.

AN ACT TO AUTHORIZE A SPECIAL COMPANY OF CAVALRY. Chap. 71

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 more effectual defence of the State, the Governor be authorized to receive a company of cavalry volunteers (now being raised by Alexander Murchison) for twelve months upon the following terms, viz: The said company to furnish their own horses, arms and equipments, and to receive in compensation for the use of their horses forty cents a day whilst in the service. Pay, &c

SEC. 2. Be it further enacted, That said company shall be entitled to receive the same pay, rations, forage, camp equipage and supplies for horses lost in the service as are now provided by law for cavalry companies in the service of the Confederate States.

SEC. 2. [Be it further enacted,] That the said company shall have the right to elect their own officers, who shall be commissioned by the Governor, and said company shall be under the direction of the Governor, and may be assigned to such duties as the interest of the State may require, or attached to any regiment or regiments of North-Carolina troops in or out of the State, as the Governor may deem expedient.
Chap. 71—72—73—74.

Sec. 4. Be it further enacted, That this act shall be in force immediately after its ratification. [Ratified the 23rd day of September, 1861.

Chap. 72. AN ACT TO CHANGE THE LINE BETWEEN JACKSON AND MACON COUNTIES.

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 that part of Jackson county between the present line of said county and a line running as follows, viz: beginning on the present line between Macon and Jackson counties, on the western end of Black Rock mountain, thence in a south eastwardly direction along the crest of said mountain and down the leading ridge to the confluence of Cane creek and north Chattooga [Chattanooga] river and thence down said river to the present line, being a distance of about three miles, be and the same is hereby ceded to and made part of Macon county.

Sec. 2. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 21st day of September, 1861.

Chap. 73. AN ACT CONCERNING RUNAWAY SLAVES.

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 8th section of the 107 chapter of the revised code shall be altered so as to read as follows: in 8th section, line 4th, strike out the word five and insert the word fifteen, so as to read fifteen dollars; in line 6th strike out the word ten and insert the word twenty-five, so as to read twenty-five dollars.

Sec. 2. Be it further enacted, That this act shall apply only to the counties of Bertie, Hertford and Tyrrell.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 21st day of September, 1861.

Chap. 74. AN ACT TO PREVENT THE FELLING OF TIMBER IN JACOB'S AND HENRY'S FORK IN THE COUNTY OF CATAWBA.

Section 1. Be it enacted by the General Assembly of
1861.—Chap. 74—75—76.

the State of North Carolina, and it is hereby enacted by the
authority of the same, That from and after the first day of
December, 1861, no person or persons shall be permitted
to fell any timbers or obstructions in the waters of Jacob's
and Henry's fork, (prongs of the South fork of the Ca-
tawba river,) in the county of Catawba.

Sec. 2. Be it further enacted, That if any person or per-
sons shall wilfully and knowingly fell any timber in
either of said rivers shall forfeit and pay twenty dollars
for each and every offence, one half to be applied to the
county of Catawba, in which suit is brought, the other
half to any person who may or shall sue for the same, to
be recovered before any justice of the peace by warrant
in the county of Catawba.

Sec. 3. Be it further enacted, That this penalty shall Proviso
not be imposed unless the obstructions remain longer
than ten days in said creeks. [Ratified the 23rd day of
September, 1861.

AN ACT GRANTING POWER TO JUSTICES OF DUPLIN TO SELL TOWN Chap. 75.
COMMUNS IN THE TOWN OF SARECTA.

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the author-
ity of the same, That the justices, or a majority of them,
may at their discretion, and in such way as they may
think best, sell and dispose of the town commons in the
town of Sarecta in the county of Duplin.

And be it further enacted, That the chairman of the
court of pleas and quarter sessions be hereby empowered
to make title under said sale.

Be it further enacted, That this act shall take effect from
and after its ratification. [Ratified the 23rd day of Sep-
ember, 1861.

AN ACT TO AMEND THE ACT INCORPORATING THE TOWN OF MORGANTON, IN BURKE COUNTY, PASSED AT THE REGULAR SESSION OF THIS GENERAL ASSEMBLY.

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 the commissioners of the
town of Morganton, in the county of Burke, shall be au-
thorized and empowered to collect all arrearages of taxes
due the said town, and to demand of and receive from the former tax collector all moneys due said corporation by reason of the tax heretofore collected and not paid over to said corporation.

Sec. 2. Be it further enacted, That the commissioners of the said town of Morganton shall have power to sue for and receive all moneys in the hands of all defaulting officers due the said corporation under the former act of incorporation.

Sec. 3. Be it further enacted, That this act shall be in force from and after its ratification. [Ratified the 23rd day of September, 1861.]
Resolved, That the ordinance of the Convention entitled an ordinance to provide for the disposition of the State troops and volunteers raised under the acts of the General Assembly respectively entitled "An act to raise ten thousand State troops" ratified the 8th day of May, 1861, and "An act to provide for the public defence," ratified the tenth day of May, 1861, and for other purposes, so far as it relates to the volunteers for twelve months who may not have been tendered to and accepted by the Confederate Government, before the 20th day of August, 1861, be suspended until further ordered by the General Assembly of North Carolina, and that in the mean time the Governor be authorized and empowered to employ such officers as may be necessary for the subsistence and equipment of said volunteers.

Be it further Resolved, That this resolution shall go into effect from and after its ratification. [Ratified the 19th day of August, 1861]

A RESOLUTION TO CONTINUE THE QUARTERMASTER, COMMISSARY, AND ADJUTANT GENERAL’S DEPARTMENTS OF THE STATE TROOPS.

1. Resolved, That the present quartermaster's commissary's and adjutant general's departments of the State troops be continued until the further order of the General Assembly, and that said departments shall possess all the powers and be liable to all the duties as heretofore possessed and exercised by them.

2. This resolution shall take effect and be in force from and after its ratification. [Ratified the 21st day of August, 1861]
RESOLUTION OF INSTRUCTION TO THE QUARTER MASTER GENERAL TO FURNISH HOSPITAL TENTS TO THE ARMIES.

Resolved by the General Assembly of the State of North Carolina, That the Quarter Master General be and he is hereby instructed to furnish each of the regiments of this State, upon the requisition of the colonel, so many hospital tents of the first class as he shall certify to be necessary. [Ratified the 27th day of August, 1861.

RESOLUTION TO AUTHORIZE THE TENDER OF FORCES FROM THIS STATE TO THE CONFEDERATE STATES.

[Resolved,] That in aid of the military service of the Confederate States of America during the war with the United States, the General Assembly of North Carolina hereby signifies its assent and approbation to the formation of regiments, legions or other troops of citizens of this State to be tendered to the President of the Confederate States to serve for a limited period or during the war: Provided, The commanders of said regiments, legions, or troops shall before leaving the State, report to the Governor of North Carolina the number and kind of his forces, and they shall be considered a portion of North Carolina quota of the army of the Confederate States: Provided further, The companies, regiments, legions and troop shall have the right of electing their several officers, provided the same be consistent with the laws of the Confederate States of America under which the President is authorized to receive volunteers. [Ratified the 30th day of August, 1861.

A RESOLUTION TO PROVIDE SURGEONS AND HOSPITAL STORES FOR THE NORTH CAROLINA SOLDIERS.

Resolved, That it shall be the duty of the Governor to direct the Surgeon General, or such other physician as he may deem proper, to proceed without delay to all the camps of the North Carolina regiments now in the service to procure such hospital stores, tents and nurses for the sick as may be necessary, and furthermore, that the Governor be authorized to establish a general hospital or hospitals with surgeons, nurses and medical stores, in the city of Richmond, or at some other suitable place or places,
and that the Governor draw upon the treasury for such sums of money as may be necessary to carry out the true intent of this resolution. [Ratified the 30th day of August, 1861.

A RESOLUTION IN REGARD TO THE VOLUNTEER SERVICE.

Resolved, That the Governor be requested to authorize and require the quartermaster and paymaster general of this State to pay all volunteers and State troops now in actual service of the State, but not yet mustered into the service of the Confederate States, what was due them up to the first day of August, 1861, and that this resolution take effect from its ratification, and that the paymaster be authorized to pay to the widow of the deceased soldier, if he left one, or if he left no widow, to his legal representatives, for the use and benefit of his children, and if he leaves no children, to his mother, the amount due them or that might be due the first day of August. [Ratified the 7th day of September, 1861.

RESOLUTION CONCERNING THE CENSUS OF 1860.

Resolved, That with the view to the publication of the census of the Confederate States for 1861, the secretary of the State, be directed to deliver the duplicate returns of the deputy marshals on file in his office, to such person as may be authorized to receive the same by any act of the Congress of the Confederate States of America.—[Ratified the 12th day of September, 1861.

RESOLUTION DIRECTING HOW THE SEVERAL REGIMENTS OF TROOPS RAISED IN THIS STATE SHALL BE NUMBERED.

Be it resolved by the General Assembly of the State of North Carolina, That it shall be the duty of the Governor to direct the Adjutant General to number the regiments of State troops and the regiments of Volunteers separately, and as two distinct corps, beginning the numbering of each corps at the number one, and to number each regiment according to the date of its organization successively. [Ratified the 12th day of September, 1861.
RESOLUTION TO PAY BOUNTY MONEY TO SOLDIERS.

Resolved, That the Quartermaster and Paymaster General be authorized and required to pay bounty money, according to the provisions of the acts of the last General Assembly, to all such soldiers now in the service of the Confederate States, as may have belonged to any regiment at the time it was mustered into said service, but who may have been detained by sickness or other cause and have since joined their regiments. [Ratified the 12th day of September, 1861.

RESOLUTION FOR THE PAY OF SOLDIERS.

Resolved, That the Governor be and he is hereby authorized and required to instruct the Paymaster to proceed immediately and pay all the North Carolina soldiers officers and men now in the State, or regiments and companies now in Virginia, if not paid by the Confederate States, and the power and authority herein granted shall extend to any regiments or battalions which are now being formed or which may hereafter be formed under the authority of the State, and that the Governor immediately thereafter make a requisition upon the proper authorities of the Confederate States for refunding the money. [Ratified the 13th day of September 1861.

RESOLUTION CONCERNING Sending COMMISSIONERS TO RICHMOND.

Resolved, That the Governor be authorized and required to appoint two commissioners, whose duty it shall be to proceed to the city of Richmond and confer with the authorities of the Confederate States Government in relation to the defence of the sea coast of North Carolina, and the enlistment, equipment, subsistence and pay of the troops of this State, and that they report the result of their conference to this General Assembly or to the Governor. [Ratified the 13th day of September, 1861.

RESOLUTION TO COLLECT AND REPAIR FIRE-ARMS.

Resolved, That his Excellency the Governor be authorized to collect and receive by purchase, donation, or other-
wise fire-arms, swords and sabres from the people of this State, and that he cause them to be repaired for the use of the State.

Resolved further, That the Governor be authorized to draw upon the public treasurer for such sum or sums of money as may be necessary to carry out the purpose of the above resolution. [Ratified the 13th day of September, 1861.

RESOLUTION CONCERNING CAMP INSTRUCTION.

Resolved, That the Governor be requested to establish a camp of instruction for volunteers at Laurinburg, in Richmond county, as soon as practicable, also continue the camp of instruction near Ashville until 1st December, then to be continued or discontinued in the discretion of the Governor. [Ratified the 13th day of September, 1861.

Resolved, That the public treasurer, upon the warrant of the Governor, pay to the persons and corporations hereafter named, the several sums specified, which have been allowed to them respectively by the board of claims to wit:

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D. Pender & Co., 12 44
William T. Moore, 23 63
Hugh Smith, 140 90
R. M. Norment, 54 00
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Wm. B. Physcoe, 96 00
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Edward J. Walker, 100 00
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Walker Meares, 378 36
P. F. Pescud, 56 73
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Capt. G. F. Whitfield, 116 05
James M. Gentry, 428 13
Jno. R. Harrison, 82 50
Thomas Williams, 1,098 84
J. S. McElroy, 400 00
John R. Hawes, 707 34
C. C. Blacknall, 1,000 00

And that the treasurer be allowed the same in the settlement of his accounts: Provided, That any person accepting the amount allowed him by this resolution, shall be thereby precluded from receiving any future sums for the same claim. [Ratified the 16th day of September, 1861.]
Resolved, That the Governor be authorized and request- ed to pay the respective amounts due the officers and soldiers recently captured on our coast, to their wives, and if their be no wives, then to their children.

Resolved, further, That the county courts have power to appoint guardians to children whose fathers were captured at Fort Hatteras, and that such guardians have power to apply the sums received from the State under the foregoing resolution to the support and education of the children, if in their opinion it is proper and right to do so. [Rati- fied the 16th day of September, 1861.

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Resolved, That the public treasurer, upon the warrant of the Governor, pay persons hereafter named, the several sums specified, which have been allowed to them respectively by the board of claims, to wit:

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and that the treasurer be allowed the same in the settlement of his accounts: Provided, That any person accepting the amount allowed him by this resolution, shall be thereby precluded from receiving any further pay for the same claim. [Ratified the 16th day of September, 1861.

RESOLUTION CONCERNING MILEAGE.

Resolved, That the members of this General Assembly in making out their mileage for the present session of this body be allowed to count in the necessary expenses by them incurred in coming and returning to the adjourned session which was to have met 25th June last, but was prorogued by the convention. [Ratified the 19th day of September, 1861.

RESOLUTION IN FAVOR OF ENLISTED SOLDIERS.

Resolved, That the Governor is requested to cause all enlisted men for the war, who were rejected by the mustering officer, to be paid their monthly wages from the time of their enlistment to their discharge, and that this resolution shall be in force from and after its ratification. [Ratified the 19th day of September, 1861.

RESOLUTION CONCERNING ALIEN ENEMIES.

Resolved, That the Governor of this State be authorized to issue his proclamation, requiring all male citizens of this State now in the enemy's country, to return to the State within thirty days thereafter, and every person failing to obey, except he be a soldier in the army of the Confederate States, or some one of them, or in prison, or detained by force, is hereby declared an alien enemy, and shall be subject to all the pains, penalties and forfeitures which are or may be incurred by an alien enemy, and this resolution shall take effect from and after its ratification. [Ratified the 19th day of September, 1861.

RESOLUTION TO PROVIDE WINTER CLOTHING FOR THE TROOPS.

Resolved, That the Governor be authorized and requi-
ed to make an arrangement with the Government of the Confederate States whereby he shall receive the commutation money for the clothing of the North Carolina troops, which may now or hereafter be in the service of the Confederate States, and when received he shall apply the same and such further sum as may be necessary, through proper agents, in providing and furnishing said troops with necessary and comfortable clothing. [Ratified the 20th day of September, 1861.

A RESOLUTION IN FAVOR OF OFFICERS AND SOLDIERS.

Be it resolved by the General Assembly of the State of North Carolina, and it is hereby resolved by the authority of the same, That the expense of transportation of all necessary articles of clothing, provisions and munitions of war, furnished by private donation for the use of officers and soldiers in the public service from North Carolina, be paid by the State, and also the railroad fare of soldiers on furlough, also recruits, and soldiers honorably discharged, in passing and returning by permission of their commanding officers, be paid by the State. [Ratified the 20th day of September, 1861.

RESOLUTION THAT IT SHALL BE THE DUTY OF THE GOVERNOR TO ESTABLISH A MILITARY CAMP.

Resolved, That it shall be the duty of the Governor to establish a military camp for the purpose of raising, drilling and equipping troops on the North Fork of New River, near the Tennessee line. [Ratified the 20th day of September, 1861.

RESOLUTION IN REGARD TO THE INSPECTION OF TROOPS.

Resolved, That in mustering volunteers into service in this State for twelve months, or for the war, it shall not be lawful to order such volunteers to be stripped of their clothes to be examined, but such examination by the surgeon, shall be made only upon inspection of the men in line, and such private enquiry and examination, without undressing, or [as] the surgeon shall think such volunteer
may require: Provided; That the surgeon shall have power to examine into any particular defect, disease or injury which unfit the volunteer for service, which he may have good reason to think exist. [Ratified the 21st day of September, 1861.

RESOLUTION TO GIVE A CLERK TO THE STATE COMPTROLLER.

Whereas, During the present war the labors of the Clerk authorized State Comptroller have been greatly increased and are likely to continue to increase, therefore, Be it resolved, That the Comptroller, be allowed to employ a clerk to assist him in the duties of his office at a salary not to exceed three hundred and fifty dollars.

Resolved, further, That the public treasurer be authorized and instructed to pay to the order of C. H. Brogden, a sum not to exceed three hundred and fifty dollars per annum, over and above his regular salary, for the purpose of employing a clerk for his office. [Ratified the 21st day of September, 1861.

RESOLUTION TO PROVIDE FOR THE PAYMENT OF THE OFFICERS AND MEN CAPTURED AT FORT HATTERAS.

Resolved, That the Governor be and he is hereby empowered to pay to the officers and men recently captured at Fort Hatteras, or to any person they may authorize to receive for them, the amounts due them for their services up to the 1st of September.

Resolved further, That the Governor be instructed to request the confederate authorities to pay to the said officers and men such sums as may be hereafter due them during their confinement, and that upon the failure of said authorities to do so, that he provide for the payment of the same: Provided, This resolution shall not have the effect to repeal a resolution passed at the present session directing payment to be made to the wives and children of such of the prisoners as may have wife or child, except so far as one half of the pay due is concerned, which shall be paid to the prisoner himself now and hereafter, so long as the imprisonment shall continue, and the other half shall be paid according to the direction of the resolution aforesaid, which to that extent is hereby modified. [Ratified the 19th day of September, 1861.
RESOLUTIONS
OF A
PRIVATE NATURE,
passed by the
GENERAL ASSEMBLY OF NORTH-CAROLINA,
at its
SECOND EXTRA SESSION, 1861.

RESOLUTION CONCERNING PRINTING.

Resolved, That the printer to the Convention be required to furnish to each member of the legislature a printed copy of all the ordinances and resolutions passed by the convention, together with the provisional and permanent constitution of the Confederate States of America, and that he be paid for the same as for other printing for the State. [Ratified the 21st day of August, 1861.]

A RESOLUTION IN FAVOR OF CERTAIN NAVAL OFFICERS.

Whereas, Commissions have heretofore issued by the State of North Carolina, to Lieutenants David Coleman, Thomas Crossan and R. C. Duval, in the Navy of the State, and the said officers have rendered efficient services under their said appointments and have exhibited naval skill and qualification eminently fitting them for a position in the navy of the Confederate States:

Therefore be it resolved, That this Legislature earnestly recommend to the Government of the Confederate States, that the said officers be commissioned in the navy of the Confederate States, and that our representatives be requested to urge the same before the President and the Congress of the Confederate States.

Resolved, That a copy of this resolution be forthwith transmitted to our Representatives in the Congress of the Confederate Government. [Ratified the 21st day of August, 1861.]
RESOLUTION IN FAVOR OF THOMAS SETTLE.

Resolved, That the public treasurer be and he is hereby authorized and directed to pay Thomas Settle, solicitor general, fifty dollars for services in the court of oyer and terminer, held in the county of Caswell, in the month of February, 1861. [Ratified the 24th day of August, 1861.

RESOLUTION CONCERNING THE MILITIA LAW.

Resolved, That the committee on the militia be instructed to procure the aid of Adjutant General Martin, in the revision and construction of a militia law, and that he is hereby authorized to employ a clerk, who shall be paid by the treasurer upon a certificate rendered of his services by the Adjutant General. [Ratified the 27th day of August, 1861.

RESOLUTIONS IN FAVOR OF THE WESTERN RAILROAD.

Resolved, That his Excellency, the Governor be requested, and the public treasurer directed to deliver to the Western Railroad company the sum of two hundred thousand dollars of the coupon bonds of the State, authorized to be sold for the benefit of said company by act of the General Assembly, ratified February 16th, 1861, taking in exchange therefor, bonds of said company, for the payment of which the State shall have a lien upon the board and other property of said company. This resolution shall take effect from and after its ratification. [Ratified the 24th day of August, 1861.

RESOLUTION FOR SPECIAL MESSENGERS.

Resolved, That the Governor be authorized to employ such number of special messengers, in connection with ordering out an increased number of military companies as he may deem necessary. [Ratified the 30th day of August, 1861.
Resolutions.

Resolutions.

RESOLUTION IN FAVOR OF JVRVIS BUXTON.

Resolved, That Jarvis Buxton, of the county of Buncombe, be and he is hereby released from the double tax for which he appears to be liable for failing to list his taxable property, in the year 1860. [Ratified the 6th day of August, 1861.

RESOLUTION IN FAVOR OF DANIEL WILLIS AND DAVID LEWIS.

Resolved, That Daniel Willis and David Lewis, sureties of John S. Willis, late sheriff of Bladen county, and A. D. Speight, Joshua Speight, and other sureties of James E. Exum, late sheriff of Greene county, be allowed to collect arrearages of taxes due for the years 1858-'59, and that this resolution take effect from and after its ratification. [Ratified the 7th day of September, 1861.

A RESOLUTION IN FAVOR OF THE STATE PRINTER.

Resolved, By the General Assembly of North Carolina, That the State Printer and the hands in his employ be exempt from militia duty during the sitting of the Legislature.

Resolved, That the foregoing resolution take effect and be in force from and after its passage. [Ratified the 7th day of September, 1861.

RESOLUTION EMPLOYING ADDITIONAL ENGROSSING CLERKS.

Resolved, That the principal clerks of the two houses be authorized to employ such additional engrossing clerks as the public business may require, who shall receive the same per diem as the present engrossing clerks. [Ratified the 10th day of September, 1861.

A RESOLUTION MAKING IT THE DUTY OF THE GOVERNOR TO DIRECT THE TREASURER TO ISSUE COUPON BONDS OF THE STATE FOR $2,000,000.

Resolved, By the General Assembly of the State of North Carolina, That it shall be the duty of the Gover-
Resolved, That Lieutenant R. C. Duval be allowed the pay for service of a purser for the time he acted as such in the late navy of North Carolina, and that the Governor be authorized to issue his warrant upon the public treasurer for the same. [Ratified the 12th day of September, 1861.]

RESOLUTION IN FAVOR OF WILLIAM CLARK, OF BEAUFORT COUNTY.

Resolved, That William Clark, of the county of Beaufort, be relieved of the payment of a double State tax upon taxables listed in the year 1860, and payable in the year 1861. [Ratified the 12th day of September, 1861.]

RESOLUTION IN FAVOR OF JAMES G. CRAWFORD.

Resolved, That the public treasurer be and he is hereby authorized to pay James G. Crawford, Sheriff of Macon county, the amount due him for travel and making settlement of public taxes for the year 1860. [Ratified the 12th day of September, 1861.]

RESOLUTION IN FAVOR OF L. H. LOWRANCE, SHERIFF OF LINCOLN COUNTY.

Resolved, That the public treasurer be authorized to
pay to L. H. Lowrance the sum of twenty-five dollars and eighty cents for excess of taxes paid by him in the settlement of taxes for the year 1861. [Ratified the 13th day of September, 1861.

RESOLUTION IN FAVOR OF H. H. DAVIDSON.

Resolved, That the treasurer of the State be and he is hereby authorized and required to pay to H. H. Davidson, sheriff of Cherokee county, his mileage and per diem for settling the taxes for the year 1860, and that the treasurer be allowed the same in the settlement of his public accounts. This resolution to take effect from and after its passage. [Ratified the 12th day of September, 1861.

RESOLUTION IN FAVOR OF BENJAMIN JUSTICE.

Resolved, That the public treasurer is hereby authorized and required to pay Benjamin Justice, of Cleveland county, four dollars, it being the amount of tax overpaid by him in the year 1856. [Ratified the 12th day of September, 1861.

RESOLUTION IN FAVOR OF CHARLES BYRD.

Resolved, That the public treasurer be authorized and required to pay to Charles Byrd, late sheriff of Yancey county, forty-seven dollars and sixty-five cents, due for taxes overpaid for the year 1859. [Ratified the 12th day of September, 1861.

A RESOLUTION IN FAVOR OF HIRAM GUNTER.

Resolved, That Jacob Siler, agent of the State, pay to Hiram Gunter the sum of forty-eight dollars, it being the amount overpaid by said Gunter for a tract of land, No. 16, in the 11th District, and that the agent of the State be allowed the same in the settlement of his public account with the treasury.

And be it further resolved, That this resolution take effect from and after its passage. [Ratified the 12th day of September 1861.
Resolved, That the public treasurer be and he is hereby authorized and required to pay to Henry J. Brown the sum of three dollars and fifty cents, as per enclosed account. [Ratified the 12th day of September, 1861.

RESOLUTION IN FAVOR OF THE SPEAKER OF THE SENATE.

Resolved, by the General Assembly of the State of North Carolina, That the Honorable Henry T. Clark, Speaker of the Senate, be authorized to receive the salary of the Governor of the State from the time he entered upon the duties of Governor, and that the public treasurer be directed to pay the same. [Ratified the 13th day of September, 1861.

RESOLUTION IN FAVOR OF VALENTINE AND DANIEL.

Resolved, That the public treasurer pay to Valentine and Daniel the sum of sixty-six dollars for transporting men, uniforms, provisions, &c., from Murfreesboro’, in Hertford county, to Capt. Sharps company at Portsmouth, N. C. [Ratified the 13th day of September, 1861.

RESOLUTION IN FAVOR OF CHARLES G. MICHELL.

Resolved, That the public treasurer be, and he is authorized to pay Charles G. Mitchell, of the county of Person, thirty dollars and eight cents, taxes overpaid by him in 1859. [Ratified the 13th day of September, 1861.

RESOLUTION TO GIVE THE GOVERNOR ADDITIONAL CLERICAL FORCE.

Resolved, That the Governor be allowed to employ such clerical force as the public good may require and to draw upon treasurer for such sums as may be necessary to pay the same. [Ratified the 16th day of September, 1861.
1861.—Resolutions.

Resolution in Favor of R. C. Duval, Thomas M. Crossan and David Coleman.

Resolved, That the governor be authorized to appoint and commission R. C. Duval, Thomas M. Crossan, David Coleman and William E. Boudinot, as captains of artillery, their commissions to date from the 15th day of May, 1861, and that upon the issuing of said commissions, they shall receive the same pay as officers of the like grade in the Confederate States army, from the time they enter upon actual service. [Ratified the 20th day of September, 1861.

Resolution in Favor of Door-keepers.

Resolved, That the public treasurer pay to James Page and C. C. Tally, door-keeper and assistant door-keeper of the Senate, each fifty dollars, for extra services, and Mr. W. R. Lovell is allowed his pay to the end of the session, but this is not to include any extra pay.

Resolved further, That the public treasurer be authorized to pay to the principal and assistant clerks of this house each five days extra pay for services in arranging the papers and records of this house. [Ratified the 21st day of September, 1861.

Resolution Concerning Public Printing and Binding.

Resolved, That the public printer cause to be executed a bond with security, to be approved by the Governor, conditioned as required by law to be filed by the Governor in the office of Secretary of State.

Resolved, That the Secretary of State be authorized to have bound in half binding so many of the copies of laws of the regular session and of the extra session, held in May last, as are now required by law to be bound, and that the same authority be extended to Secretary of State in his contract for the binding of the Journal and Laws of this session. [Ratified the 21st day of September, 1861.

Resolution in Favor of Marenda Curlee.

Resolved, That that the public treasurer be and he is
1861.—Resolutions.

Resolutions.

hereby authorized and required to refund to Maren-
der Curlee, (guardian for Sarah and John Curlee,) the
sum of nine dollars and fifty-one cents, the amount over-
paid by him in settlement for their taxes with the sheriff
of Anson county, for the year 1860. [Ratified the 23d
day of September, 1861.

RESOLUTION IN FAVOR OF W. J. LOUGEE.

Resolved, That the public treasurer be authorized to
pay W. J. Longee, three dollars and forty cents, the ac-
count herewith inclosed. [Ratified the 23rd day of Sep-
tember, 1861.

RESOLUTION IN FAVOR OF WILLIAM THOMPSON.

Resolved, That the treasurer be authorized and re-
paid to William Thompson fifteen dollars out of
any moneys in the treasury not otherwise appropriated.
[Ratified the 23d day of September, 1861.

RESOLUTION IN FAVOR OF ACHILLES KNIGHT, OF ANSON COUNTY.

Resolved, That the public treasurer be and he is here-
by authorized and required to refund Achilles Knight six-
eteen dollars and twenty-two cents, the amount overpaid
by him in settlement for taxes with the sheriff of Anson
county, for the year 1859. [Ratified the 23d day of Sep-
tember, 1861.

RESOLUTION IN FAVOR OF H. H. HOLDEN, OF ONSLOW COUNTY.

Resolved, That the public treasurer be and he is hereby
authorized and required to refund to H. H. Holden or his
authorized agent the sum of eleven dollars and seventy-
two cents, the amount overpaid by him in settlement for
taxes with the sheriff of Onslow county, for the year 1860.
[Ratified the 23d day of September, 1861.
A RESOLUTION IN FAVOR OF DILLARD LOVE.

Be it resolved by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the secretary be and he is hereby authorized to cancel a grant, No 1534, issued to Dillard Love, of Macon county, and issue a new grant agreeably to the certificate of the county surveyor. [Ratified the 23d day of September, 1861.]
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