

REVENUE LAW, 1864-'5.

AN ACT ENTITLED "REVENUE."

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That an *ad-valorem* tax of one per cent. be levied for the support of the State Government, the payment of its debts, and the promotion of the general welfare, upon the assessed cash value of the following subjects on the first day of April 1863, to wit:

Ad-valorem
tax of one per
cent.

(1) Real Estate in this State: *Provided,* That where property has been wholly or in part destroyed since the first day of April 1863, it shall upon demand of the owner thereof, his agent, or attorney, be valued and assessed at the time of taking the tax lists; such valuation to be fixed by the owner, his agent or attorney, upon oath; and in case the tax taker shall be dissatisfied therewith, by two freeholders, one to be chosen by the owner or his representative, the other by the tax taker, who, if they disagree shall choose an umpire, and their decision shall be final.

Real estate.

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

Slaves taxed
according to
value.

(3) Money due from solvent debtors, or on hand, or on deposit with individuals, or in the banks, or other corporations, *Provided,* that Confederate and State Treasury Notes, and Coupons past due, of the bonds of any State or corporation

Money due or
on hand.

except Coupons on bonds of the State issued prior to February the twenty-third 1861 shall be considered money; *Provided, further,* That the person listing his money on hand and at interest, shall be allowed to deduct debts owing by him as principal, and also as surety, where the principal is insolvent.

Money invested in corporations, &c.

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

Household and kitchen furniture.

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

Cotton, Tobacco and Naval Stores on speculation.

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

Exemptions.

SEC. 2. The following property shall be exempt from taxation, to wit: All lands or other property belonging to the Confederate States, or this State, or to any County in this State, or to the University, colleges, or other institutions of learning: all town halls, market houses, and other public structures, and edifices, parsonages, and all lots or squares kept open for health, use or ornament, belonging to any city, town, or village; all churches and chapels, set apart and appropriated to the exercise of Divine worship, or to the propagation of the Gospel; and such land or other property as may be set apart and kept for agricultural societies,

grave-yards, and all other public structures and other property set apart and used for the support and comfort of the poor and afflicted; mechanical and farming tools, books, wearing apparel, and arms for muster, and boats, and canoes, nets, or seines of the value of one hundred dollars or less; the property of soldiers in the military or naval service of this State or of the Confederate States of America for the term of the war, and those who have been discharged by reason of disability, the widows and orphans of such soldiers as have died therein, one thousand dollars worth of property of said soldiers, widows or orphans is hereby exempt from taxation.

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

Property taxed higher than one per cent. to be listed separately.

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

Dividends and profits.

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

Stock, &c., to be listed in the counties where the owners reside.

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

When collected and to whom paid.

District Boards of valuation and when appointed.

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, except in cases wherein a special court is hereinafter provided for, the court shall appoint for each Captain's district or for each school district, at the option of the court, a justice of the peace or a freeholder of skill and probity, to take the lists of taxable subjects and the names of such takers of the tax lists with their respective districts, shall during the term be advertised at the court house by the clerk.

Three justices may appoint.

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

Clerk shall notify appointees who shall advertise time of listing.

SEC. 9. The clerk shall issue notice of all appointments of takers of tax lists as soon as made to the sheriff, who shall serve them within ten days upon the appointees, whose duty it shall be to advertise at their several places in their respective districts at least ten days before the time of listing, the places and times when and where he will attend for the purpose of receiving the lists of the 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 Monday of May.

Failure to discharge duties, misdemeanor.

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

Oath of tax listers.

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

ed according to my best knowledge and ability, so help me God.

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

Owner or agent to furnish list.

Oath.

Infirm slaves how valued.

Average valuation of slaves.

county courts in this State are required to ascertain the average valuation of the slaves in their respective counties and in making out the tax list to increase or diminish the value of the slaves of each lister, as near as may be done so as to make the county average correspond with the State average, which is declared hereby to be five hundred and fifty dollars until another assessment shall be made.

Compensation to taker of lists.

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

Taker of list to be furnished with last valuation.

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

Comptroller to furnish blanks.

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

Tax list, how arranged.

SEC. 16. The taker of the tax list shall set down each article or subject in its proper column against the name of the person listing, arranged in alphabetical order, and return the same to the clerk of the county court.

Affidavit.

SEC. 17. In the return of said lists, the tax lister shall annex the following affidavit: "I do solemnly swear that I have diligently enquired and have no just reason to believe that there is any property or other subjects of taxation in my district, not entered and valued (where the same is required to be valued by the owner) in the above list with the following exceptions, (here enumerating the exceptions) so help me God."

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

Clerk shall deliver copy of tax list to Sheriff.

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

Clerk shall record them.

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

Clerk shall return abstract to Comptroller.

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

Penalty for failing to make returns.

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of the comptroller to inform the Attorney General of such default.

Fees.

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

Taxes, how collected.

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

Receipts for taxes.

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

On death of a Sheriff.

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

Time of settlement.

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

Sheriff to collect according to the lists, &c.

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

valuation in writing and the sheriff shall collect a double tax on such valuation.

Sheriff to advertise.

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

Compensation.

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

Persons about to remove.

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

Court to issue a fieri facias in certain cases.

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

Sales to be advertised.

SEC. 32. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto at three public places in the district where the delinquent tax payer shall reside, and if he reside not in the county then in the district

where the taxables were or ought to have been listed, and the amount of tax shall be stated in the advertisements.

Rules for advertising sales for taxes.

Sheriff to make return to the County Court.

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

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

The Court to order clerk to notify, &c.

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

When returns to be made.

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

The whole act to be sold.

(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 the lands to be sold the sheriffs shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the names of the purchasers and the sum paid to the sheriff for taxes and charges which list shall be read aloud by the Clerk in open court and a copy thereof shall be put up by the clerk during the term in some public part of the court house.

The Sheriff to return a list of tracts sold.

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

Failure of Sheriff.

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

The lands of inf. nts. &c., not to be sold.

SEC. 36. The owner of land sold for taxes his heirs, executors or administrators or any other person for them may redeem the same from the purchaser at any time within one year after the sale by paying or tendering in payment to the purchaser or to the county court clerk of the county where the land lies the full amount paid to the sheriff and twenty-five per cent. thereon, *Provided,* that where the lands of any citizen in the military or naval service of the State or Confederate States shall be sold for taxes he shall have

Owners may redeem.

one year after his discharge from said service to redeem the same.

If not re- deemed what to be done.

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

Purchaser may have land surveyed a year after the time of redemption.

SEC. 38. (1.) Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs, executors, or administrators, or any of them, may procure the quantity bid off to be surveyed by the county surveyor, who shall make out and certify under his hand a fair plot 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 plot, then any other such surveyor may make and certify the same.

Sheriff to make title if sold by him.

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

Title in other cases.

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

Purchasers under Sec. 33.

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

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

Forfeit of County Surveyor.

SEC. 42. If no person will bid a less quantity than the whole land for the taxes the bid shall be deemed the bid of the State and the 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 land sold for taxes what and whose lands are thus struck off to the State, describing them particularly, which report shall be recorded on the minutes of the Court and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

When deemed the bid of State.

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

Clerk to make and certify two copies.

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

Penalty for not making return.

SEC. 45. Lands bid off for the State may be redeemed in like time and under the same rules and regulations as those purchased by individuals, except the payment (which shall

How redeemed.

be double in amount of all taxes for which they were sold) shall be made to the Treasurer and on his certificate thereof, the Secretary of State shall on being paid his fees, issue a grant to the original proprietor, his heirs, or assigns and at the same time shall certify the payment to the Comptroller.

Liable to en-
try.

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

Surities may
report.

SEC. 47. When land shall be sold for its tax, and the sheriff shall die, or otherwise become unable to report his sales, his surities 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.

Real estate
bound.

SEC. 48. When any person shall sell his real property, and shall have no estate within the 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.

Conveyance
to avoid taxes
void.

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

Lands not
assessed.

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

Sheriff to
inform Attor-
ney General,
&c.

SEC. 51. It shall be the duty of the sheriff to inform the attorney general, and the solicitors of the State for the circuits and counties, concerning all omissions by tax payers,

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

SCHEDULE A.

SEC. 52. The following subjects shall be annually listed in addition to those mentioned in the first section of this act, and taxed as herein specified: Subjects to be listed.

(1.) Every taxable poll, three dollars, *Provided* that the county court may exempt such poor and infirm persons as they may declare and record fit subjects of exemption; and, *Provided further*, that soldiers in the actual service of the Confederate or State Government, shall not be required to list or pay a poll tax. Polls.

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

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

(4.) Every note shaver, or person who buys any note or notes, bond or bonds, made by individuals shall list the profits made and received or secured on all such purchases made by him during the year ending on the first day of April, whether made for cash or in exchange for notes or other Note shavers

bonds, and pay a tax of twenty five per cent upon the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds; *Provided*, that there shall be no deduction made from the profits in consequence of any losses sustained.

Negro traders.

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

Persons buying slaves to sell again.

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

Vehicles.

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

Gold and silver plate, jewelry, &c.

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

Watches.

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

(10) Every resident surgeon, dentist, physician, lawyer,

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

Surgeons, dentists, &c.

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

Dogs.

(12) Every person except the Governor, who shall have traveled any railroad in this State in which the State has an interest as stockholder or with which the State may have exchanged its bonds, paying nothing (commonly known by the name of dead heads) or paying less than two and a half cents per mile, or any member of whose family shall have so traveled, excepting officials and employees travelling in the actual discharge of their duties as officials or employees, and excepting also ministers of the gospel travelling in the actual discharge of their religious functions, shall list the number of miles he or any member of his family shall have so travelled the year preceding the first day of April, and shall pay a tax of five cents per mile

Dead heads.

for each mile so traveled by him or by any member of his family, and on failure or refusal so to list, he shall be guilty of a misdemeanor and on conviction thereof, shall pay a fine of not less than one hundred dollars.

Brandy distillers.

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

Liquor dealers.

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

Dividends and profits.

(15) On every dollar of nett dividend or profit declared, received or due during the year preceding the first day of April in each year upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron, tobacco and in making of salt; also on every dollar of nett dividend or profit on the purchase or sale of any such manufactures; also on every dollar of profit made by the purchase and sale of corn, flour, bacon and other provisions, salt, cotton and naval stores; also on every dollar of nett profit or dividend invested in steamboat companies (whether incorporated or not) and in railroads, a tax of five per cent, such dividends or profits shall be assessed in Confederate money or its equivalent, *Provided*, That on all profits annually made in trade by buying and selling or in the manufacturing of cotton and woolen goods and leather or articles made of leather, iron, tobacco, and in the making of salt where such profits are equal to ten thousand dollars a tax of eight per cent thereof shall be paid, if equal to twenty thousand dollars, a tax of twelve per cent shall be paid, if equal to thirty thousand dollars

and upwards a tax of fifteen per cent thereof shall be paid; there shall be levied also on every dollar of nett dividend or profit on the purchase or sale of goods imported into this State through the blockade of the coast a tax in the same relative proportion as other trades are taxed in this paragraph, and it shall be the duty of such importers or their resident agents to make quarterly returns on oath to the sheriff or tax collector of the county where such purchases and sales are made of the amount thereof and pay the tax, and for a failure or neglect on their part the sheriff or tax collector shall proceed to distrain the effects of such delinquent parties; the said parties or their agents shall be deemed guilty of misdemeanor if they shall neglect or fail to render on oath the returns aforesaid and pay the tax, and upon conviction may be punished at the discretion of the court: *Provided further*, That the taxes imposed by this paragraph by any other law, State or Confederate, shall not be deducted in making up the amount of nett profits.

(16) Upon all real and personal estate, whether legal or equitable above the value of one hundred dollars, situated in this State, which shall descend or be devised or 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 relation may become entitled under the law for the distribution of intestates estates and may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof shall be paid.

Collateral descents.

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

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

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

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

(18) The personal estate shall be liable to the tax in the hands of the executor or administrator and shall be paid by him before his administration account is audited, or the estate settled to the sheriff of the county.

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

(20) If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall in like manner pay a pro rata part of the tax according to the value of his interest.

(21) Whenever the personal property in the hands of such executor or administrator (the same not being needed to be converted into money in the course of the 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 each assessment being returned to Court and confirmed shall be conclusive of the value.

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

SEC. 54. Lists of taxables of testators, intestates, minors, lunatics, insane persons, absentees, and other estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee or *cesqui que trust* as the case may be.

SEC. 55. Real estate shall be listed in the county where situated, and when a tract of land is divided by a county line, shall be listed in the county where the larger portion

All property to be listed in possession on 1st April.

Executors, &c., to list property of testators, &c.

Real estate to be listed where situated, except in certain cases.

shall be situated, except when the owner resides in one of the counties in which a portion of the tract is situated, in which case if he holds the lands in both counties under one title, he shall list in the county where he resides; where the Pedee and Yadkin rivers shall be the dividing line between counties, in that case the land shall be listed in the county where the same shall be situated.

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

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

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

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

SEC. 60. Every head of a family or owner of land or town-lot, who on the first day of April, shall have a taxa-

When divided the part to be valued, &c.

To facilitate collection of tax on collateral descents.

When polls to be listed and where.

Slaves to be listed where the land is.

Free persons of color.

ble free person of color 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.

Personal property, &c.

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

Takers of lists to require oath.

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

Refusal to make oath adjudged a misdemeanor.

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

Taxables may be listed before lists are returned.

SEC. 64. That if any person neglect to list his taxables on the day or days appointed for that purpose, he may list it any time before the lists are returned to the court under the same 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.

Overcharged taxables.

SEC. 65. If any one shall be charged with more polls, or other subjects of taxation than he is liable for, he may ap-

ply 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. 66. 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 value than that fixed by the board of assessors, the court shall direct the clerk to enter a true account thereof upon his minutes, which he shall certify to the comptroller, who shall debit or credit the sheriff accordingly, in his settlement of that year.

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

SCHEDULE B.

SUBJECTS TAXED WITHOUT BEING LISTED.

Sheriffs to
give license.

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

Circus riders.

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

Stage players.

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

Itinerant
singers.

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

Insurance
Companies.

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

Bank agencies.

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

Brokers, &c.

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

Express com-
panies.

(7.) Every express company twenty per cent on the gross receipts. Every railroad company acting as an ex-

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

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

(9.) Every public bowling alley, whether called a nine-Bowling alleys. pin or a ten-pin alley, or by any other name, two hundred dollars; every private bowling alley twenty-five dollars.

(10.) Every livery stable, or place where horses or vehicles Livery stables. are kept for hire, fifty dollars.

(11.) Every licensed retailer of spirituous liquors, wines Retailers of or cordials, or retailer of malt liquors, one thousand dollars. Liquors. In addition to this, such retailer shall list the amount of liquors, wines, and cordials as required in schedule A, of this act and pay the tax therein imposed.

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

(13.) Every non-resident of this State, who, either in per- Non-resident son or by agent, brings a slave or slaves into this State and negro sellers. sells, shall pay two per cent on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable

for the same, and the sheriff of the county, in which the sale was made, or in which the purchaser resides, shall collect by distress or otherwise out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer.

Slave dealers held to be non-residents unless otherwise proven.

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

Playing cards.

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

Riding vehicles.

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

Auctioneers.

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

Every merchant, grocer, &c.

(18.) Every merchant, merchant-tailor, jeweller, 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 and selling goods or wares or merchandize of whatever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one per cent on the total amount of his purchases whether made in or out of the State, for cash or on a credit; *Provided* that the value of articles which are received in payment of goods sold at the usual place of business, shall not be estimated in the amount of purchases.

Tailors.

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

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

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

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

(23.) Every person that peddles goods, wares or merchandize, not the growth or manufacture of this State, or any drugs, medicines or nostrums, whether such person travel on foot, with a conveyance or otherwise, shall first have proved to the county court that he is a citizen of the Confederate States, and is of good moral character and shall have obtained from the court an order to the sheriff, to grant him pedlar's license to expire on the first of July next ensuing, and the sheriff on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county on receipt of two hundred dollars tax; *Provided*, that not more than one person shall peddle under one license, (2) that any person, who temporarily carries on a business as merchant in any public Pedlars.

place and then removes his goods shall be deemed a pedlar,
 (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 the articles of his own growth or manufacture.

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

(25.) Every company of gipsies, or any strolling company of persons, who make a support by pretending to tell fortunes, those trading, tinkering or begging, two hundred and fifty dollars in each county, in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt them from indictment or any other penalties now imposed by law.

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

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

SEC. 69. The county court may release any person from the payment of a double tax for failure to list his taxables, in cases where it shall appear to the court by satisfactory

Lightning rod men and itinerant liquor dealers.

Gipsies.

Poll tax paid to sheriffs in certain cases.

Penalty for failure to list.

County court may release from double tax.

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 tax lists to be returned to the clerk, or for other sufficient causes to be judged of by the court.

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

SEC. 71. Every person who is intended to be taxed in paragraphs 15, 16, 17, 18, 19, 20 and 26 of schedule B. and shall have been carrying on his business twelve months before the first day of July of any year, shall render to the sheriff a statement of the amount of his purchases of his taxable articles (or sales thereof as the said paragraph may require) 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. 72. Every person who is intended to be taxed in paragraphs, 15, 16, 17, 18, 19, 20 and 23 of schedule B., commencing to do business or who shall not have been doing business for twelve months before the first day 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, 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

Paid to sheriff direct.

Entitled to license in special cases.

License may be issued on giving bond.

statement of his purchases or sales as by this act required for the period embraced in his license, and pay his taxes thereon the first day of July when his license shall expire

Penalty with-
out license.

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

Penalty for
refusal to ex-
hibit license.

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

Sheriff to
keep record of
taxes collected
from clerks.

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

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

Clerk to fur-
nish abstract.

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

Forfeiture of
clerk.

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

Penalty for
refusing or neg-
lecting to pay
tax.

SEC. 79. The following subjects shall be taxed the amount specified and the taxes collected and accounted for thus: (1) every corporation that might become incorporated by letters patent under the provisions of Chapter 26 Revised Code, entitled "Corporations" but shall fail to do so and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by a special act, fifty dollars for each act to incorporate or to amend, which tax shall be paid to the Treasurer of the State.

Special sub-
jects of taxa-
tion.

Corporations.

(2) No corporation shall organize under such special act of incorporation obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it shall have first 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 Com-

No corpora-
tions to organ-
ize till tax is
paid.

pany applying shall have delivered to him the Treasurer's receipt, which receipt the Secretary shall file in his office.

Marriage li-
cense, Mort-
gage, &c

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

Brokers.

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

Bank taxes.

(5) The president or cashier of the bank herein named, on or before the first day of October in each year shall pay into the Public Treasury the following tax upon each share of stock owned by corporations or individuals, to wit; the Bank of Washington, twenty-five cents; the Merchant's 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 Farmer's Bank of North Carolina, twenty-five cents; the Bank of North Carolina, ninety cents; the Bank of Lexington, forty-five cents; the Miner's and Planter's Bank, forty five cents; the Bank of Commerce, forty five cents; the Bank of Clarendon, forty-five cents; the Bank of Cape Fear, ninety cents; the Bank of Wilmington, ninety cents; the Bank of Charlotte, twelve and a half cents; the Bank of Yanceyville, twenty-five cents; the Bank of Thomasville, forty-five cents; the Bank of Roxboro', forty-five cents; and any other which may be chartered by this or any future General Assembly, ninety cents on the share of one hundred dollars, and in that proportion for shares of less value, and in case the officers of any Bank shall neglect or fail to pay the tax

herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the Attorney General in the name of the State in the Superior Court of the county of Wake.

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

Clerks to
keep a record.

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

Penalty upon
clerk.

Settlement
with Comptroller.

SEC. 82. The Sheriff, and all receivers of public monies 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 person may be specially directed to be made in another manner or at another 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 account, the nett amount due from the Sheriff to each fund, and thereupon the Treasurer shall raise an account against each person, and debit him accordingly.

To return
sources of taxation.

SEC. 83. The Sheriff in making his settlement as aforesaid, shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particular amount of tax received from each source; and the Comptroller shall give to each Sheriff a certified copy of such list, which the Sheriff shall deposit with the Clerk of the County Court of his county for inspection. In such settlement the Sheriff shall be charged with the amount of 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.

Credits to
sheriff.

SEC. 84. He shall be credited (1) with the amount of State tax on hand bid off by the State, with the cost attendant on the sale, and procuring of the title and with commissions on the whole, including the county revenue on producing the certificate of the Secretary of State as provided in section 45 of this act. (2) With all insolvent taxables allowed by the Courts as hereinafter provided; and when the Sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in next years settlement, or the sheriff may at any time thereafter on producing certificates of such taxables, allowed, and procure an order from the Comptroller on the Treasurer for

the amount thereof. And in like manner the Sheriff shall have credit for any over payment made in former settlement, by reason of any error in the Clerk's abstract of taxables.

SEC. 85. No insolvent taxables shall be credited to the Sheriff in his settlement with the Comptroller but such as shall be allowed by the County Court, a list whereof containing the names and amounts, and subscribed by the Sheriff, he shall return to the Court at some time preceding said settlement, and the same shall be allowed only on making oath that he could not find in the county property of the tax payer wherewith to discharge his taxes or such part thereof as is returned unpaid, and that the persons contained in the list were insolvent at and during the time when by law he ought to have endeavored to collect their taxes. Such list shall be recorded on the minutes of the Court and a copy thereof, within ten days after its return, shall be set by the Clerk in some public part of the 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 the Justices being present, who shall consider and examine said Sheriff's list and make him such allowances as they may think just and proper.

Insolvents.

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

Return of
insolvents.

SEC. 87. Every Sheriff or other person allowed by law to collect and account in his stead on settling his accounts

Oath of sheriffs
and other collectors.

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

False returns.

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

Sheriff's compensation.

SEC. 89. The Sheriff for his services, in collecting and paying the public taxes into the Treasury, shall receive a compensation of ten per cent on the nett amount received by him from the Clerk for taxes imposed by Schedule C. of this act, and four per cent on the amount of taxes collected from every other source, to be deducted in the set-

tlement of his account with the Comptroller; for collecting and paying county taxes (for whatever purpose laid) the Sheriff shall receive the same per centum compensation as above allowed on public taxes.

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

SEC. 91. In every case of failure by the Sheriff or other accounting officer to settle his accounts within due time or to take the oath required on his settlement, the Comptroller shall forthwith report to the Treasurer the account of such Sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto, one thousand dollars for the amount of taxes, supposed not to appear in the list transmitted by the Clerk, and if the whole amount be not paid, the Treasurer on motion of the Attorney General in the 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.

Penalty for failure to settle

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

Official bond of sheriffs.

SEC. 93. The register of every county, yearly on or before the first day of September, shall transmit to the Comptroller a certified copy of the bond of the clerk of the county court, as the same is registered, upon pain of forfeiting, for

Duty of Register.

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 91 of this act.

Suits against Sheriffs.

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

Default of register.

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

Default of clerks, sheriffs, &c.

SEC. 96. In every case of default, by any Clerk, Sheriff, or taker of the tax list or assessor of the value of property in the discharge of any of the duties of this act, imposed on any of them 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.

Comptroller's certificate to be evidence.

SEC. 97. The certificate of the Treasurer or Comptroller of any matter of default in any of the said officers occurring at the office of the Comptroller or Treasurer and copies of any papers in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in

any suit or prosecution whatever against them or others and about any other matter whatsoever.

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

Treasurer may obtain judgment.

SEC. 99. 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.

Penalty for perjury.

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

Repeal of former statutes.

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

Repeal.

SEC. 102. Whenever in any county the first term of the County Court shall be after the second Monday in March, the Chairman of each of the said County Courts, or if there be no Chairman, then the Clerk shall direct a notice to the justices of the said Courts, to meet in their respective court houses, to make the appointments of tax list takers,

Order where County Courts have passed, &c.

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and the Clerk shall record on the minute-docket of his Court the proceedings of the said justices in special session.

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

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

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

R. S. DONNELL, S. H. C.

GILES MEBANE, S. S.

STATE OF NORTH CAROLINA.

OFFICE OF SECRETARY OF STATE.

I, C. R. THOMAS, Secretary of State in and for the State of North Carolina, do hereby certify that the foregoing copy of an Act of the General Assembly of North Carolina, is a true copy of the original act on file in this office. Given under my hand, this 10th day of January, A. D. 1865.

C. R. THOMAS,
Secretary of State.