PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

AT ITS

SESSION OF 1858-'9:

TOGETHER WITH THE COMPTROLLER'S STATEMENT OF PUBLIC REVENUE AND EXPENDITURE.

RALEIGH:

HOLDEN AND WILSON, PRINTERS TO THE STATE.

1859.

rendered on oath to the sheriffs, as per schedule B; thirdly, to the clerks of courts, and to the treasurer of the State, as per schedule C.

SCHEDULE A.

27. The following subjects shall be annually listed, and be taxed the amounts specified:

Land. (1) Real property, with the improvements thereon, (including entries of land,) twenty cents on every hundred dollars of its value.

Polls. (2) Every taxable poll eighty cents; *Provided*, That the county court may exempt from poll tax such poor and infirm persons, and disabled and insane slaves as they may declare and record fit objects of exemption.

Gates, &c. (3) Every toll gate on a turnpike road, and every toll bridge, five per cent. on the gross receipts, and every gate permitted by the county court to be erected across a highway, fifteen dollars.

Ferries. (4) Every ferry one per cent. on the total receipts of tolls during the year.

Studhorses, &c. (5) Every studhorse 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. The subject shall be listed, and the tax paid in the county in which the owner resides.

Interest, &c. (6) Every dollar of net interest, not previously listed, received or accrued, (whether demandable or not,) on or before the first day of July of every year, on bonds or certificates of debt of the United States, of this State, (unless exempt by chapter 90 of the Revised Code, entitled "Public Debt,") or of any other State or government, or of any county or corporation, municipal or private, or on any bond, note, contract, account, or other claim or demand against solvent debtors, wherever they may reside, four cents.

Dividend and profit. (7) Every dollar of net dividend or profit, not previously listed, declared, received, or due on or before the first day of July in each year, upon money, or capital invested in steam vessels of twenty tons burden or upwards, or in shares in any bank or other incorporation or trading company, four cents.

(8) Such net interest, dividend and profit shall be ascertained by deducting from the aggregate amount of interest, dividends and profits accrued in favor of the person listing, the amount of interest accrued against him during the year ending on the first day of July. How ascertained.

(9) 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 July, 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, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds; *Provided*, There shall be no deduction made from the profits in consequence of any losses sustained. Note shavers.

(10) Every person resident in this State, engaged in the business of buying and selling slaves, whether the purchases or sales 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 ending on the first day of July of each year. Negro traders.

(11) 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 or sale 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 on the first day of July of each year. Not regular traders.

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

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

(14) Every watch in use one per cent. on the value; *Provided*, That all watches worn by ladies shall be exempt from taxation. Every harp in use, $2.50; every piano in use, $1.50. Watches.

(15) Every dirk, bowie-knife, pistol, sword-cane, dirk-cane and rifle cane, used or worn about the person of any one Dirks, &c.

at any time during the year, one dollar and twenty-five cents. Arms used for mustering shall be exempt from taxation.

Dentists, physicians, &c. (16) Every resident surgeon-dentist, physician, lawyer, portrait or miniature painter, daguerrian artist, or other person taking likenesses of the human face: every commission merchant, factor, produce broker, and auctioneer; every State and county officer, and every person in the employment of incorporated or private companies, societies, institutions or individuals, and every other person, (except ministers of the gospel and judges of the superior and supreme courts) whose annual total receipts and income, (whether in money or otherwise) in the way of practice, salary, fees, wages, perquisites and emoluments, amount to, or are worth five hundred dollars or upwards, one per cent. on such total receipts and income.

Liquors, &c. (17) Every resident of the State that 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.

Collateral descent. (18) 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 relation may become entitled under the law for the distribution of intestates' 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 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 re-