

PRIVATE LAWS  
OF THE  
STATE OF NORTH CAROLINA,

PASSED BY THE  
GENERAL ASSEMBLY

AT ITS  
SESSION 1868-'69.



RALEIGH, N. C.:  
M. S. LITTLEFIELD, STATE PRINTER AND BINDER.  
1869.

and within the time above prescribed, shall pay a double tax for that year, the amount of which double tax shall be stated by said Clerk in his said list.

SEC. 17. That on or before the first day of May in each year the said Board of Commissioners shall cause the said Town Clerk to make a fair copy of said list; they shall deliver the said copy to the tax collector if one shall have been appointed, and if not, to the Town Constable, together with a warrant thereto annexed, under the hands and seals of a majority of them authorizing and commanding the tax collector or Town Constable, as the case may be, to collect the taxes in said list mentioned by distress or sale, and to make return thereof, and of said warrant, on a certain day to be therein mentioned; and the said tax collector or Town Constable, as the case may be, is hereby invested with all the powers and authority for the collection of such taxes which Sheriff's have, or may have, for the collection of State taxes, and the said tax list and warrant shall have the force and effect of a judgment and execution for the amount of taxes therein mentioned.

SEC. 18. That the said Board of Commissioners shall have the power annually to levy and cause to be collected, in the manner above prescribed, the following taxes, to-wit: a tax not exceeding one dollar on every hundred dollars' value of all the lots and parcels of lots and other real estate, with the improvements thereon, situated within the limits of said Town; a poll tax not exceeding two dollars on every poll liable to pay a poll tax to the State, who shall reside or be principally employed in said Town for three months next preceding the first day of February, in each and every year; a tax on all dogs kept in said Town, not exceeding one dollar on each; a tax on all cellars, stoops, steps, porches or piazzas, encroaching more than three feet on the public street or sidewalk, not exceeding one dollar; a tax on all itinerant merchants, itinerant auctioneers and pedlars, not exceeding one hundred dollars, nor less than twenty-five dollars on each: *Provided*, That no tax shall

Clerk to make list and deliver same to Treasurer.

Power of Commissioners to levy taxes.

Real estate.

Polls.

Dogs.

Cellars, &c.

Merchants, auctioneers, &c.

Provido.

Retailers.	be imposed on persons who shall sell books only; on all licensed retailers of spirituous or alcoholic liquors, a tax not exceeding fifty dollars; on all venders of wines, cordials or other spirituous, alcoholic or malt liquors, by the measure of a quart or more, a tax not exceeding fifteen dollars; on all
Billiard tables.	all billiard tables, a tax not exceeding fifty dollars; on all
Ten pin alleys.	ten-pin alleys, a tax not exceeding fifty dollars; on all
Drays.	public drays and carts, wagons and omnibuses, a tax not exceeding ten dollars; on every keeper of a common inn, ordinary, tavern or hotel, a tax not exceeding twenty-five
Hotels, &c.	dollars; on all bankers, brokers, money or exchange dealers, a tax not exceeding fifty dollars; on all bank agencies, a
Brokers, &c.	tax not exceeding fifty dollars; on all insurance companies, or their agents, a tax not exceeding twenty-five dollars; on
Insurance Com- panies.	all lecturers for reward (unless the reward be wholly devoted to some literary or charitable purpose,) a tax not exceed-
Lecturers.	ing five dollars; on all photographers or likeness-takers of any sort, a tax not exceeding ten dollars; on all resident
Photographs.	practicing lawyers or physicians, a tax not exceeding five
Lawyers and Phy- sicians.	dollars; on all resident dentists, a tax not exceeding five
Officers and Agents.	dollars; on all State or County officers, or agents of incorporated Companies, whose salaries or fees shall amount to three hundred dollars, and which shall not be herein other-
Vehicles.	wise taxed, a tax not exceeding five dollars; on all riding or pleasure vehicles in use during the year, a tax not exceed-
Watches.	ing one dollar; on all gold watches, except when part of stock in trade, a tax not exceeding one dollar; on all silver
Pianos.	watches, except when part of stock in trade, a tax not exceeding fifty cents; on all piano fortes (except those used in schools,) a tax not exceeding one dollar; on all pistols,
Pistols and knives	except when part of stock in trade, a tax not exceeding one
Merchants.	dollar; on all dirks, bowie-knives and sword canes, if worn about the person at any time during the year, a tax not exceeding ten dollars; on every merchant, merchant tailor, or jeweler, who shall sell goods, wares or merchandise, a tax of one-fourth of one per cent. on his capital,—the capital aforesaid shall be the aggregate sum of his purchases