THE WILMINGTON JOURNAL.

WILMINGTON, N. C., FRIDAY, MARCH 16, 1855.

Bill Poole.

This well-known "bruiser" was buried at Greenwood Cemetery on Sunday last, with a pomp and ceremony almost unexampled in New York or in the country. This was wholly due to the political and sectarian feeling elicited upon the occasion. Poole was essentially a political bully, and had attached himself to the Know-Nothing side of the question.—It may have been that his murder had some connection with this fact—that some of the low characters, running with 'tother "machine," killed him, or had a hand in it. At any rate, Poole was taken up as a "martyr," and carried to his grave with a demonstration at least equal to that witnessed at the obsequies of Jackson, Clay or Webster.

It was certainly a strange affair. The bullies on the other side—foreign bullies, perhaps—deserve every punishment the law can inflict. The class ought to be hunted down like a nest of rattlesnakes. But, native or foreign, it makes little difference; a bully is a bully and a rowdy is a rowdy all the world over, and the attempt to make a "martyr" out of a professed prize-fighter and pugilist, no matter where born, who was killed by some others of the same class, is certainly far from being creditable. It may do to stir up the passions of the b'hoys, "Mose" and "Jake" included, but can do no good. They do strange things at the North, and this is one of them. Not such should be the "martyrs" of a great cause, and surely it cannot be that Bill Poole is to be enschrined as a representative of "Americanism." It is hard to tell what will next be done, if this is to be so.

The Journal of Commerce heads its account "rowdyism inaugurated," and says:

The mortal remains of "Bill Fool," a victim to the late brutal affray at Stanwix Hall, were interred yesterday in Greenwood Cemetery, and the event was made the occasion of a tremendous public demonstration, that could hardly have been viewed by good citizens with other emotions than those of mortification, pain and apprehension. From his late residence in Christopher street to Broadway, and thence to the Battery, presented one moving mass of humanity; windows and balconies were crowded, as were many house-tops. Without danger of exaggeration, it may be said that a larger concourse of citizens has rarely assembled, in honor of any individual, however eminent for intellectual or moral acquirements, or distinguished for public services.

To our mind, the spectacle was darkly portentous, not only foreshadowing the subversion of Sabbath institutions, but evils it would be unwise to predict. It formed one of the series of rapidly occurring circumstances serving to indicate the existence of deep feelings of sectarian animosity among large classes. The street preaching excitement, the Gavazzi riots, the attacks of civic and religious processions, and existing religio-politico organizations, are manifestations of the same character.

Poole was a prominent man among a certain class of "American" (Anti-Catholic) bullies, pugillists, &c., confederated in antagonism with an "Irish" (Catholic) party of much the same description, and between whom there has existed a deadly feud. He is now a victim to the cause he so unwisely espoused. The present state of the popular mind affords abundant materials for sympathy,—he is a martyr to American liberty, and goes to the grave enshrouded in the national flag. These facts serve to explain the extraordinary spectacle referred to, which, it appears then, was not a manifestation of regard for any personal qualities the deceased may have possessed, so much as an expression of so called *popular sentiment* in favor of Americanism. The peculiarities of the case demand the more loudly that the law, as concerning the accessories to the death of Poole, should be sternly vindicated, and all retaliatory measures forestalled.

The spectacle of a great organization which claims for itself an exemption from the corruptions of the day, and the right to proscribe men for their birthplace or their religion, elevating as its first martyr, with honors seldom given to the purest patriot or the greatest statesman, a notorious rowdy and professed pugilist, a man whose character stood far below suspicion, is certainly humiliating in the extreme. Not such were the "martyrs," whom the "sires of 76" delighted to honor—not such the martyrs whose blood has hallowed every great cause. The American people generally are sensitive to the opinion of the world. What opinion can the world form of the people of New York after this demonstration? Everybody knows that Poole was murdered by some antagonist rowdies—a bully and a fighter, he fell by the hands of bullies and fighters. It was pretty much his means of livelihood. It turned out to be the road to his death.

This was Poole's character while living, and these the facts of his death. He is dead now, and it is sincerely to be hoped that the interval between the time of his wound and that of his death was vouchsafed to him for preparation. But Poole, for good or evil, is gone, and humanly speaking, the loss to society is not very great. The benefit will certainly more than over balance the loss, if it only leads to the adoption of measures calculated to procure the punishment and suppression of such gangs as that engaged in his murder. But the great strength of the rowdy element exhibited in his funeral, at which Tom Hyer officiated as leader, is highly portentous. It certainly shows a strange taste in religion and politics, which leads "patriots" and "christians" to worship at the tomb of Bill Poole.

THE NEW JAIL.—This edifice will, we presume, be taken possession of this week for county purposes.—It is ready for the reception of its inmates, although some of its external details are not quite finished, such as the pipes, drains, etc.

The building itself appears to be strong, secure, permanent and well planned with reference to the purposes for which it is designed. We have no doubt but that it is much the best prison in the State. Its front on Princess street is devoted to the residence of the Jailer and family, and contains six handsome Rooms—perhaps we might say seven, two on each story up stairs, and three in the basement. Between the Jailer's residence and the prison, there is no internal communication. In the basement of the prison there are two double and six single cells; in the story above the same; and in the upper story two double, and four single cells, and two rooms for debtors or females. The cells are so constructed that before any prisoner could make his escape, he must cut through nearly a foot thick of solid granite, the floors, sides and roof being formed by immense slabs. The iron doors are on the same plan, and fastened in the same manner with those adopted in the best arranged Penitentiaries. The passages around are wide and airy, and the cells provided with a free ventilation. It is a good jail, we think, and the building would look well if placed in even a tolerable location. Where it is, it never can look as it ought to do. But it is there now, and much as we may regret it, it is too late for complaint to do any good.

Messrs. J. C. & R. B. Wood are the contractors for the stone, brick and iron work; Mr. J. F. Post for the wood-work, tinning and painting. The plan is essentially the same as that of the Norfolk jail, which is considered one of the best in the country. The drawings for the present building were made, we believe, by Mr. J. C. Wood. The old jail is to be surrendered to the purchasers on the 15th.

Mr. F. C. Singletary, was appointed yesterday, by the County Court, an inspector of Timber and Lumber, to supply a vacancy occasioned by resignation of Wm. L. Jacobs.—*Daily Journal, 14th inst.*

MR. BADGER.—As citizens of Wilmington, we freely and willingly tender to Hon. George E. Badger our acknowledgments for the interest he has manifested in measures for the advancement of the trade of our port, and through it for the advancement of the prosperity of the State at large, of which Wilmington is the most important town and the main outlet. In doing so we we waive none of our objections to Mr. Badger's political views, nor to any parts or portions of his Senatorial course which may have seemed to us objectionable. But, whatever our personal or political likes or dislikes may have been, or may now be, they can have nothing to do with this matter—Mr. Badger has been both willing and successful, and we thank him for it.

We have, so far, taken no notice of the idle report of the Senate having, on the last night of the session, adopted a resolution expressive of regret at the retirement of Mr. Badger from the Senate. Of course, it is but an idle report. Such a thing never has been done, and we presume never will be. Indeed the very way in which the thing is stated shows that it is apochryphal. It is said that the Senate passed the resolution in Executive—that is, secret session—which would be ridiculous if intended for a compliment.—The usual respectful regrets were, no doubt, felt and expressed, but no resolution passed, and none appears in the proceedings.

THE MARINE HOSPITAL AND PEST HOUSE.—The amount appropriated for a Marine Hospital and Pest House in this place is $40,000. The appropriation forms part of the Civil and Diplomatic Appropriation Bill. We understand that one of the conditions of the appropriation is that a site shall be furnished free of charge. This Mr. Ashe undertook to guarantee. That it will be done, we have not the slightest doubt. The appropriation is a very liberal one indeed. The thanks of Mr. Ashe, and Mr. Ashe's constituents, are eminently due to Senator Badger, and to the North Carolina delegation generally, for their efforts in this behalf.

This place, and indeed this whole section of the State, can have no grounds of reasonable complaint against Congress during Mr. Ashe's term of service as a representative. Her just demands have been liberally acceded to. When we express our own deep regret at the prospect of losing the services of that gentleman in Congress, we feel that, in that expression, we are joined by the great mass of the community.

Last night this vicinity was visited by a delightful and much needed rain, which we trust was not confined within a narrow compass, but extended over the whole section. It could not but effect vast good in staying the ravages of the fire which has been sweeping the forests, and even fences and buildings, all through the pine regions of this State, South Carolina and Georgia.

The dwelling-house of Col. T. B. Clarkson, in Richlands District, S. C., was swept on Friday last. Loss about $8,000. The Charlotte and South Carolina Road has been considerably damaged, and will also sustain loss by the destruction of timber.

At Beech Island, S. C., the fire appears to have swept everything. Near Laurensville, S. C., the destruction of property has been very great; also, in Marion District, S. C. In our own county the fire had broken out in several fresh places, as also in Bladen and Duplin. In Moore, Robeson, and Cumberland, the loss of property has been quite severe. We do hope that it has now been drowned out.—*Daily Journal, 15th.*

DEATH FROM ELECTRICITY.—We regret to learn that on the forenoon of Friday last, the 9th inst., the House of Amos Wooten, Esq., in this County, was struck by lightning, and one of his children, a little boy, instantly killed, and the whole family, with the exception of Mr. Wooten himself, more or less injured. Two loaded guns, which were in the house, were discharged at the same time. One of the guns appears to have been melted at or near the breech.

AGRICULTURAL SOCIETY.—The New Hanover and Brunswick Agricultural Society held a meeting yesterday afternoon at the Court House. The attendance was full, and considerable interest was manifested. Remarks were made by Dr. Hill, Mr. Meares, and we believe others, which we had not the pleasure of hearing. We understand that several accessions were made to the list of members.

The next meeting of the society will be held at Smithville, at April Superior Court.—*Daily Journal, 14th inst.*

NON-ARRIVAL OF THE PACIFIC.—As yet we are without any tidings of the Pacific now out something like twenty days, if she sailed on her regular day, which is doubtful. It is probable that instead of doing so, she did not sail until that day week. This being the surmise, no great uneasiness is felt.

☞ We learn that on the 12th inst., the stage, which has heretofore been running between Florence Depot, on the Wil. & Man. R. R., and Darlington, S. C., has been taken off; the Cheraw & Darlington Rail Road having been completed as far as Darlington C. H., and the carrying of the mail given to the said Road.

☞ A new Post Office has been established at Mullen's Depot, on the W. & M. R. R., about 10 miles east of Marion C. H., in Marion District, S. C.

We commence to-day the publication of the Revenue Act, as it was passed by the Legislature of this State. We shall conclude it in our next weekly issue We would suggest the advantage of preserving the numbers for future reference. The law is a highly important one.

Owen Fennell, Esq., having resigned the Presidency of the New Hanover and Brunswick Agricultural Society, Thomas D. Meares, Esq., has been elected in his place. It is proposed to hold a Fair at this place. Messrs. John A. Taylor, Junius Davis, D. DuPre, T. C. McIlhenney, and Robt. J. Howard, were appointed a committee to take the matter into consideration and report at June court.

The Know-Nothing Convention of Virginia is in session at Winchester, Va.

The Know-Nothings of this place had a meeting last night. Their bills were out yesterday morning. There is an election matter before the county court, which has been laid over for the action of the court on *Saturday next.*

NO NEWS OF THE STEAMERS.—Nothing has yet been heard of the Pacific, now over due on any calculation. The Africa, is also over due at Halifax. Her news will be two weeks later. As the season opens, European news will be more important and more anxiously looked for.

NEW HAMPSHIRE.—An Election was held in this State, on the 13th inst., for State officers and three congressmen. So far as the returns have been received, they indicate a general sweep by the Know Nothing party.

The meeting of the Stockholders of the Cape Fear Bank, to take into consideration the acceptance of the amended charter took place here yesterday.

A severe shock of an earthquake was experienced in various parts of Mexico, on the 28th ult.

Assessment of Taxes for 1854.

The following taxes have been assessed by New Hanover County Court, in session this week:

FOR COUNTY PURPOSES.

White Poll,	70
do. Poor,	12
do. School,	20
do. Jail and Bridge,	50
	152
Black Poll, same as above,	152
do. Patrol	8
	$1 60

LAND,—$100 VALUATION.

County	10
School	6
Jail and Bridge	10
	26

In addition to the above the State Taxes are as follows:

On the White Poll,	40
do. do., for Lunatic Asylum,	5¼
Black Poll same as above.	
$100 Valuation of Land,	12
do. for Lunatic Asylum,	1½

In addition to the above taxes levied by the County Court, the Commissioners of Wilmington have levied, for town purposes, 50 cents on the $100 valuation of Real Estate, and $1 25 on the Poll, within the limits of the town.

Inspectors' Returns.

We give below all the returns of the Inspectors of Naval Stores, Lumber, Timber, &c., which have been handed in to the County Court.

NAVAL STORES, RICE, COTTON AND SUGAR.

ALFRED ALDERMAN.—Turpentine, 26,471 bbls; Tar, 10,083 do.; Spirits Turpentine, 16,089 casks; Rice, 233 do.; Cotton, 298 bales.

D. A. LAMONT.—Turpentine, 21,065 bbls.; Tar, 4,920 do.; Spirits Turpentine, 18,001 casks; Cotton, 653 bales; Sugar, 42 hhds.; Rice, 306 casks.

JAMES I. BRYAN.—Turpentine, 15,065 bbls.; Tar, 8,087 do.; Spirits Turpentine, 3,871 casks; Cotton, 581 bales.

JESSE BOWDEN.—Turpentine, 11,972 bbls.; Tar, 3,473 do.; Spirits Turpentine, 4,792 casks; Rice, 50 do.; Cotton, 50 bales.

JOHN C. BOWDEN.—Turpentine, 8,955 bbls.; Tar, 809 do.; Spirits Turpentine, 7,217 casks; Rice, 427 casks; Cotton, 297 bales.

DUGALD MCMILLAN.—Turpentine, 8,955 bbls.; Tar, 809 do.; Spirits Turpentine, 7,217 casks; Rice, 427 do.; Cotton, 297 bales; Sugar, 24 hhds.

P. H. HAND.—Turpentine, 4,125 bbls.; Tar, 700 do.; Spirits Turpentine, 450 casks.

GEO. W. CROOM.—Turpentine, 12,642 bbls.; Tar, 4,394 do.; Spirits Turpentine, 750 casks; Cotton, 210 bales

N. F. BORDEAUX.—Turpentine, 2,176 bbls.; Tar, 1,012 do.; Cotton, 99 bales.

WILLIAM J. PRICE.—Turpentine, 816 bbls.; Tar, 356 do.; Spirits Turpentine, 714 casks; Rice, 70 do.; Cotton, 87 bales.

TOTAL.—Turpentine	112,242 bbls.
Tar	34,643 "
Spirits Turpentine	59,101 casks.
Rice	1,613 "
Cotton	2,572 bales.
Sugar	66 hhds.

LUMBER AND TIMBER.

T. F. ROBESON.—Timber, 11,402,400 feet.

JAMES ALDERMAN.—Timber, 5,500,000 feet.

JAMES S. MELVIN.—Timber, 5,500,000 feet.

ALEXANDER MATTHEWS.—Timber, 4,122,096 feet.

T. D. LOVE.—Timber, 2,489,000 feet.

L. H. BOWDEN.—Timber, 2,775,000 feet; Lumber, 350,000 do.

A. E. MOTT.—Timber, 1,220,000 feet.

R. SHAW.—Timber, 625,186 feet; Lumber, 617,031 feet.

NEILL CLARK.—Timber, 104,754 feet; Lumber, 2,337,047 feet.

W. DEBERNIER.—Timber, 563,133 feet; Lumber, 1,503,327 feet.

GEORGE MCDUFFIE.—Lumber, 4,896,460 feet.

TOTAL.—Timber	34,301,569 feet.
Lumber	9,703,865 "

For the Journal.

Wilmington Book Bindery.

MESSRS. EDITORS—

Allow me to recommend to the patronage of those who wish binding done Mr. Philip Heinsberger, of Wilmington. At a considerable expense he has fitted himself up, for Book-bindery in all its forms and varieties, and I have had fine opportunities of judging of his fitness for the business, as I have had many books bound by him, which, in point of good work, good finish, and cheapness, cannot be surpassed, in my opinion, North or South. I have sent Magazines, and other matter for Book-binding, North to be bound, and I can speak from experience. We all know how, in times past, we have needed an establishment of this kind in this section, and now we have one that we ought to encourage. Mr. Heinsberger is a modest, intelligent, and clever young man, who has settled amongst us, and who will grow in the favorable estimation of those who may make and increase an acquaintance with him. Try him, those who need work in his line. S.

March 14, 1855.

We fully concur in all that our correspondent says in regard to Mr. Heinsberger; he does his work faithfully and well, and is an intelligent and correct man in every respect. We sincerely trust that the Bindery may be sustained as a matter of convenience and usefulness, and we might say of necessity, to the community. The materials, stock, etc., were purchased and brought out by us at considerable expense, and we have evinced our desire to have a Bindery here by giving Mr. Heinsberger the free use of the materials, to try what can be done in the way of establishing the business here. Beyond owning the materials, etc., we have no manner of interest in the affair, which, so far, has been purely an outlay on our part. We have, in times gone by, felt the want of such a thing, and are, therefore, exceedingly anxious that it should be permanently established in Wilmington; we again ask of the community of this place and the adjoining country to give it a fair chance.

Later from Havana.

The Steamer Isabel arrived at Charleston on the 13th inst., with Havana and Key West dates to the 10th inst. The Charleston Courier says:

"We learn verbally by this arrival that the trials of those we named in the late conspiracy were about to commence, and great interest was excited in consequence—the trials, were, contrary to general usage, to be held in public, and the consequence was that throngs of people were assembled about the Court House, the day the *Isabel* left.

"Notwithstanding the statements from the United States, that no fillibustering expeditions were on foot here, yet it was impossible to do away with the impression among the Cubans that secret associations existed, for hostile purposes, and volunteering for self-defence was very popular among the inhabitants, who appear very ready to assume the military garb, and to play the soldier."

Later from Mexico.

NEW ORLEANS, March 11.—The Steam Ship *Orizaba* has arrived from Vera Cruz, which port she left on the 8th inst. Her advices from the City of Mexico are to the 3d inst.

Santa Anna left the Capital on the 26th ult., for the South, with all the troops, with the exception of fifteen hundred, and a large amount of baggage.

The Official Journal says that he had gone to the Baths. It is rumered, however, that he had gone to join Alvarez, and execute a *coup d' etat.*

FROM ACAPULCO.—A correspondent of the New Orleans Picayune, writing from Acapulco, Mexico, Jan. 21, says:

As we anticipated, a courier arrived from Gen. Alvarez's head quarters at Telpan, on the 20th inst., with the official intelligence that Gen. Zulola with his entire command, composed of some of Santa Anna's select officers and troops, had, with all their arms and munitions of war, capitulated, or to use a patriotic expression, had pronounced in favor of and joined the command of Alvarez. By this the "liberal party" in the South are reinforced with one thousand regular troops and officers, together with one thousand eight hundred good muskets, eighty mule loads of munitions of war, and six field pieces—sufficient to enable them to bid defiance to any additional force Santa Anna may order to the South, which it is exceedingly questionable whether he will venture to do, as he is no doubt fully convinced of the absurdity of another attempt to defeat Alvarez, and his Chieftain-general Comonfort. The talent and the liberal sentiments and feelings of the latter towards not only his own countrymen, but also towards foreigners, eminently qualify him for the most elevated position within the gift of the Mexicans. A better selection could not be made, for he alone appears to be the man who can harmonize the "North" and "South," and prevents this Republic from crumbling into insignificant independent States.

The victory was celebrated in this port on the 20th inst. by the firing of a national salute and other demonstrations of rejoicing. The whole force, some 5,000 troops, are on their march for this place, and may be looked for in a few days.

AN ACT CONCERNING REVENUE.

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, as follows:

1. The following taxes shall be annually collected and paid, by the citizens and other persons, and by owners of property, situate in the State, besides the taxes which by any other law may be imposed on them, unless the property in this chapter described shall be expressly exempt from taxation by this or some other law: The property and estate, hereby exempted from taxation, are all such and their profits as may belong to the State or may belong to or be set apart for the University and Colleges, Institutes, Academies and Schools for the education of youth, or the support of the poor or afflicted, or specially set apart for and appropriated to divine worship.

2. There shall be annually levied upon all real property with the improvement thereon, including entries of land, twelve cents on every hundred dollars value thereof.

3. If any person shall sell his real property and shall leave no estate within the reach of the sheriff to satisfy the taxes imposed thereon at the time when they become demandable, the land shall be bound for the same, as well as the property of the then owner.

4. Upon every free male between the ages of twenty-one and forty-five years a tax of forty cents, and for every slave of either sex between the ages of twelve and fifty years, the like sum shall be paid by the owner, and not the hirer, unless when the owner may be a non-resident and his slave be hired, and then the hirer shall list the slave and pay the tax.—*Provided, however,* that the county court may exempt from a poll tax such poor and infirm persons, and disabled and insane slaves as they may declare and record to be fit objects for exemption.

5. Upon each toll-gate of a turnpike road a tax of ten dollars shall be paid by every owner, and a like tax of three dollars per gate by every person who may be permitted to erect gates across a highway; and a tax, equal to five times the largest toll by the owner demanded, upon every public ferry, and a tax of ten dollars on every toll bridge.

6. Upon every stud horse or jackass let to mares for a price, a tax of five dollars, unless the value of the highest season for one mare shall exceed that sum, in which case a tax of that value shall be paid, and they shall be listed by resident owners; owners, residing out of the State, of such as are kept within the same to be let to mares, shall pay the tax forthwith to the sheriff of the first county into which the horse or ass may be put to stand; and if he shall fail, such sheriff, or any other sheriff, of the county in which the animal may stand, shall forthwith distrain and sell it for the tax.

7. Upon the value of all real and personal estate which shall descend upon, be devised or bequeathed to, or shall become distributable among other persons than lineal descendants, or to or for the benefit of the father or mother, or any lineal ancestor of the deceased, where the real estate descended or devised, or both descended and devised, on or to any heir or devisee, shall be of the value of three hundred dollars; or the personal estate bequeathed to any legatee, or distributive share, or both legacy and distributive share, shall be of the value of two hundred dollars, the following taxes shall be paid:

(1) When such collateral relation shall be a brother or sister of the deceased, or any descendant of a brother or sister, a tax of *one per cent.*

(2) When such collateral relation shall be a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased, a tax of *two per cent.*

(3) When such collateral relation shall be in any other degree of consanguinity to the deceased than is above described, or the legatee or devisee shall be a stranger in blood to the deceased, a tax of *three per cent.*

Provided, however, that no devise or bequest or distributive share to the widow of the deceased; nor any devise or bequest to the wife or widow of a son of the deceased; nor to the husband of a daughter of the deceased, whether she be living or dead, shall be taxed: Nor shall the husband of any deceased wife, receiving her estate after her death, be subject to any tax therefor, unless the same would have been taxable had she been living.

8. The executor or administrator of every such deceased person, on his settlement of the estate, shall retain, out of the legacy or distributive share of every such legattee or next of kin, the tax properly chargeable thereon; and, in case he may have sold any real estate, and there shall be a surplus in his hands, not needed to pay debts and charges, he shall retain the proper tax of each person, entitled to such surplus, which taxes he shall pay to the clerk of the court of pleas and quarter sessions of the county wherein the will was proved, or administration granted.

9. If the executor or administrator shall fail to retain and pay the tax to the clerk, it shall be deemed a breach of his bond, if one shall have been executed, and the same shall be put in suit, on behalf of the State, by the county solicitor, or such executor or administrator, with his sureties, may be sued in equity, at the cost of the State in case of failure.

10. 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 administration) shall be of an uncertain value, he shall apply to the county court to appoint three impartial persons of probity, to assess the value thereof, and such assessment, being returned to the court and confirmed, shall be conclusive of the value.

11. The executor or administrator, as soon as he may ascertain that the land of the deceased will not be needed to pay his debts, shall report to the clerk of the court, who receives the tax on personality, an account of such real estate, and the tax thereon shall be paid by the heirs and devisees thereof, respectively, to the said clerk; the value of the real estate to be ascertained as provided in the preceding section in relation to personality, the heir and devisee being duly notified of the motion to appoint commissioners.

12. If they, or any of them fail to pay said tax within twelve months after the report of the executor or administrator, the clerk shall report such default to the commissionor for the judicial circuit, who, thereupon, shall cause a *scire facias* to issue to the defaulting person, to show cause why judgment shall not be rendered against him for the tax, and the real estate sold to pay the same, and the court shall render judgment, and cause the tax to be collected and paid to the clerk.

13. The clerk shall keep a record of the taxes on the real and personal estate received by him, by virtue of the six preceding sections, shall return to the Competroller a correct account of the same, with his annual statement of other taxable property, and annually return upon oath to the court of pleas and quarter sessions of his county, at the term next preceding the time at which the sheriff may settle with the Comptroller, a correct account of the same, and shall immediately pay the money to the sheriff of the county, retaining three per cent. thereof for his service.

14. The Governor shall appoint in each judicial circuit one or more commissioners, whose duty it shall be to institute and attend to all suits brought to enforce the collection of the tax laid in section 7, of this act, and to bring suits, and take such other steps, as may be necessary to enforce the collection of all taxes due and unpaid, which have heretofore been laid on property, real and personal, descended or devised to collaterals by acts of the General Assembly, which said commissioners shall receive such compensation for their services as the Governor may allow.

15. In all cases where estates descend or are devised to collaterals, or strangers in blood, and when the same shall be divided or settled, or when an attempt is made to divide or settle them without any lawful administration being had upon such estates, any person or persons intermedling in said estates, shall forfeit and pay the sum of five hundred dollars, to be sued for and recovered in the name of the State in the superior court of the county where the testator or intestate of such estate shall have had his domicil at the time of his death, said penalty to be accounted for when collected as other public taxes.

16. Whenever any person shall die leaving no lineal descendants, and leaving property liable to the tax imposed by the 7th section of this act, and no administration shall be had on the estate within three months after such death; it shall be the duty of the county court, upon being informed of the fact, to grant administration of the same to the clerk of the county court, who shall administer the same according to the laws of the land, and retain and account for the tax according to the preceding sections of this act.

17. It shall be the duty of the commissioners hereinbefore directed to be appointed, to institute suit for all penalties incurred by clerks for failing to collect and account for the tax on collateral descents imposed by this act, and any preceding acts, which penalties shall be accounted for as other public taxes.

18. Every conveyance made by such deceased person, with intent fraudulently to evade the collection of said taxes, or any of them, shall, as against the State, be void, and the same shall be chargeable, at the suit of the State, on the property conveyed, in the hands of such vendee or donee and his assignee.

19. Upon every dollar, more than six dollars, of net interest, not listed theretofor, either received during the year next preceding the first day of April, or during that time, accrued or converted into principal, so as to become an interest bearing subject, (whether demandable or not,) on money owed by solvent debtors, wherever they may reside, a tax of three cents.

20. Upon every dollar, more than six dollars, of net dividend or profit, not theretofor listed, actually due or received, during the year ending on the said first day of April, upon money vested in steam vessels, of twenty tons burthen and upwards, or in stocks of any kind, or in shares of any incorporated or trading company, whether in or out of the State—and herein shall be included all bank dividends, bonds and certificates of debts of any other State or country, or of any public corporation created by this or any other State—a tax of three cents.

21. Such net interest, dividend or profit shall be ascertained by deducting from the whole amount thereof such interest as, during that time, had accrued against the payer of the tax.

22. Upon every hundred dollars employed in buying and selling slaves, whether the said capital shall be borrowed or shall be the individual property of the person or company investing the same, during the year ending on the said first day of April, twenty-five cents; and upon every hundred dollars employed, within the same time, in any other species of trade, not in this chapter specially taxed, ten cents.

23. Upon each sulky, gig, buggy, barouch, carriage and other pleasure vehicles, in use by the owner, or by his consent, of the value of fifty dollars, and under a hundred dollars, fifty cents; of the value of one hundred, and under two hundred dollars, one dollar; of the value of two hundred dollars, and under three hundred dollars, two dollars; of the value of three hundred dollars and under four hundred dollars, three dollars, of the value of four hundred dollars and upwards, four dollars.

(2.) Upon all gold and silver plate, and ornamental jewelry in use, except ornamental jewelry worn by females of as great value as fifty dollars, one per cent. on the value. On each gold watch in use, one dollar; on each silver watch in use, twentp-five cents.

(3.) Upon each harp in use, two dollars; on each piano forte in use, one dollar.

(4.) Upon every pistol, except such as are used exclusively for mustering, and on every bowie knife, one dollar. On dirks and sword canes, fifty cents each: *Provided, however,* that of said arms, only such shall be taxable as, at some time within the year, have been used, worn or carried about the person of the owner or some other person by his consent.

(5.) On all retailers of wines, cordials or spirtuous liquors, twenty dollars.

(6.) On every keeper of a common inn, ordinary or tavern, ten dollars.

(7.) On each billiard table, one hundred dollars, except when there are more than one kept by the same individual in the same room, then and in that case, a tax of one hundred dollars on the first, and fifty dollars on each additional one.

(8.) On each bowling alley, commonly called nine pin or ten pin, or by whatever other name called, twenty-five dollars.

(9.) On each livery stable a tax of ten dollars.

(10.) On each pack of playing cards, twenty-five cents, to be paid by the seller; and every merchant, shopkeeper, retailer, inn or tavern keeper or public dealer in goods, wares or merchandize, or other thing, shall list the number of packs he may have sold during the year.

(11.) On all peddlers of patent soap, medicines for the killing of crows, chinches and other vermin, for the curing of head ache, tooth ache, or corns, and of all patent medicines and razors and razor strops, a tax of five dollars in every county in which they may so peddle.

(12.) On each mortgage, deed, marriage contract, and deed in trust, made to secure debts or liabilities, which shall be registered, one dollar; which the register shall pay. The register shall not be obliged to record any such deed, unless the tax thereon is paid to him, and he shall endorse thereon the payment of the tax, and shall render to the justice who takes the tax list, the number of such deeds by him registered in the preceding year, under the penalty of one hundred dollars for the use of the State, to be collected by the county solicitor.

(13.) On each marriage license, the sum of one dollar, which shall be paid by the clerk, and no clerk shall issue such license unless the tax thereon shall be paid to him; and he shall render to the justice who takes the tax list the number of such licenses by him granted in the preceding twelve months, under the penality of two hundred dollars, for the use of the State, to be collected by the county solicitor.

(14.) The taxes herein imposed on retailers, tavern keepers, peddlers, billiard tables and bowling alleys, shall be annually paid in advance to the sheriff of the county, who shall grant a license for the same. And any person offending against the provisions of this act shall be subject to a double tax, to be collected by distress.

24. On every merchant, merchant tailor, or jeweller, who shall sell goods, wares, and merchandize, a tax of one-fourth of one per cent. upon his capital. On every merchant, apothecary, druggist, or other dealer, consignee or agent, selling at wholesale or retail, spirituous liquors, wines or cordials, five per cent upon the capital so employed, to be paid by the seller. On every merchant or apothecary selling drugs, medicines or nostrums as agent of the owner, if a non-resident, twenty-five per cent. of the value, to be paid by the seller. On every commission merchant, one per cent. on the commission received by him. On every auctioneer, one-fourth of one per cent. upon the value of all goods sold by him: *Provided,* That no tax shall be levied upon sales made under an execution or order issuing from any court or from a justice of the peace, nor by any executor, administrator or trustee. ☞ The capital aforesaid shall be the aggregate sum of the purchases of goods, wares and merchandize, made within the year preceeding the first day of April. ☞ The commissions received by each commission merchant, shall be computed by the same time, and also the amount of such articles, not of the manufacture of the State, as are sent here to be sold by the consignees or agents of the owner. All distillers of spirits of turpentine, shall pay an annual tax of two dollars and fifty cents, on every distillery of a capacity of ten barrels and under; and on every distillery of a capacity between ten and fifteen barrels, an annual tax of three dollars and fifty cents; on every distillery of a capacity between fifteen and twenty barrels, an annual tax of five dollars; and on every one of a larger capacity than twenty barrels, an annual tax of ten dollars.

25. The bonds and notes payable to any such merchant, merchant tailor or jeweller, shall not be deemed part of his capital stock, but the interest on the same shall be taxed as other money at interest.

26. Every such merchant, merchant tailor or jeweller, engaged in business in any county, on the first day of April, shall apply to the sheriff of such county, and on paying the tax on his capital, estimated as aforesaid, the account of which he shall swear to in an affidavit subscribed and made before the sheriff, shall take a receipt therefor, and be allowed to carry on his business.

27. Every person opening such store, after the first day of April, shall pay the tax, or shall execute and deposit with the sheriff a bond, with good security, payable to the State of North Carolina, to pay the tax on the amount of all his purchases, including his present stock, to the first day of April next succeeding; and thereupon shall take from the sheriff a receipt for such tax or bond, and be allowed to carry on his business.

28. Every wholesale, commission, or retail merchant, merchant tailor, or jeweller, who shall sell any goods, wares or merchandize, without first taking the receipt of the sheriff as in any of the foregoing sections of this chapter is provided, shall pay an additional tax of one hundred dollars, which the sheriff shall collect forthwith by distress with the other tax imposed on such merchant.

29. There shall be paid in advance to the sheriff of each county a tax of thirty dollars by every person, who shall offer for sale or peddle in that county, any riding vehicle, not of the manufacture of this State. On all horses and mules, brought into this State for sale, whether by citizens of this State or others, shall pay to the sheriff a tax of ten dollars for each county in which any sales of said horses or mules may be made: *Provided,* that when a person shall offer for sale any vehicle purchased for his own use, he shall not be subject to the above tax.

30. A tax of one hundred dollars shall be paid to the sheriff of the county by every person who shall keep therein an establishment for the sale of such vehicles, any part of the wood work of which is not of the manufacture of this State, and a tax of fifty dollars when the vehicles are of the manufacture of this State: *Provided, nevertheless,* that no person, who is a manufacturer of such vehicles in this State shall be subject to the tax for the sale of vehicles manufactured by him, when said sales are made in his county.

31. There shall be paid in advance to the sheriff of each county a tax of fifty dollars by every person exhibiting, selling or offering to sell by sample any goods, wares or merchandize not of the monufacture of this State.

32. On payment of the tax mentioned in the three preceding sections, the person paying the same shall take the sheriff's receipt specifying the county and purpose for which it is paid, and thereupon he may exercise such employment for one year, and sell at any place or places in the county for which the tax is paid. *Provided always,* that such receipt shall not be construed to permit two or more persons to peddle under the same license, under the pretence of being partners in trade.

33. If any person shall offend against any of the four preceding sections, he shall pay to the sheriff double the tax due from him, which the sheriff shall forthwith collect by distress.

34. Every peddler, except as hereinafter provided, of any other article, part of machinery or thing whatsoever than aforesaid, the whole or principal part whereof in value, shall be not of the growth or manufacture of this State, who shall exercise such employment, without first having obtained an order allowing him to peddle, from the court of pleas and quarter sessions of the county in which he proposes to peddle, and paid the tax in the following section imposed, shall pay a tax of one hundred dollars a year for each county in which he may so peddle, which the sheriff shall forthwith collect by distress.

35. Every person who shall prove to the court that he is of good moral character, and that he is a native or naturalized citizen of one of the United States, shall be entitled to such order from the county court, and on paying to the sheriff of the county for which the order was granted a tax of thirty dollars, and taking a receipt therefor, specifying the purpose and county, may peddle in that county for one year, either on land or water, articles, parts of machinery, or other thing of the kind mentioned in the preceding section.

36. *Provided,* (1) That when such licensed peddler shall peddle altogether on the waters on the south side of Albemarle Sound and the tributaries entering that side of the sound, (Roanoke and Cashie excepted) he shall pay a tax of five dollars only.

(2.) That any person may freely peddle live stock, (except horses and mules,) vegetables, fruits, oysters or fresh fish, the growth or produce of the United States.

(3. That any person a citizen and for twelve months a resident of the State, may freely peddle books, charts, maps, philosophical apparatus and music prints.

(4.) That two persons shall not peddle under one license, under any pretense of being partners.

(5.) That no licensed peddler shall sell any goods or other thing at auction, without incurring the duties on auction sales.

(6.) That any person who shall procure houses for carrying on a temporary sale of goods at one or more public places in the State, shall be deemed a peddler.

37. Upon all persons, commonly known as krokers, who for the purpose of gain shall be engaged in buying or selling bills of exchange or the bills of any bank incorporated in this State, shall be levied a tax of one hundred dollars.

38. The tax shall be paid in advance to the sheriff of the county in which the calling is used, whose receipt therefor shall allow the person to act as broker aforesaid for one year; and if any without such authority shall act as such, he shall pay a tax of two hundred dollars, which the sheriff shall forthwith collect by distress.

39. On surgeon dentists, practicing physicians, practicing lawyers, and all other persons (ministers of the gospel excepted) whose practice, salaries or fees, or all of them together, shall yield an annual gross income of five hundred dollars, there shall be levied a tax of three dollars for the first five hundred, and two dollars for every additional five hundred dollars, until such income shall exceed fifteen hundred dollars, and five dollars for every additional five hundred above that amount.

40. Upon each license to attorneys to practice law in the county or superior courts, ten dollars, to be paid at the time of obtaining license, to the clerk of the supreme court; so much thereof as may be paid to the clerk of the court at Raleigh, shall be paid by him into the public Treasury, and so much as shall be received by the clerk at Morgantown, shall be expended by him under the direction of the court, in the purchase of books for the library at that place; and the clerk shall be entitled to six per cent. for receiving and accounting for said money.

41. Upon all insurance companies, incorporated in this State, an annual tax of one hundred dollars; and upon all insurance companies, incorporated out of the State, an annual tax of one hundred dollars for the first, and fifty dollars for every other county in which an agency shall be established. On all agencies of banks having corporate existence out of the State, a tax of five hundred dollars. The