THE WILMINGTON JOURNAL

J. A. ENGELHARD, Editor and Prop.

TO WHOM ALL LETTERS ON BUSINESS MUST BE ADDRESSED.

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Wilmington Journal.

WILMINGTON, N. C.:

FRIDAY, JANUARY 26, 1872.

Grant's Advocacy of the Civil Service Reform.

The New York *Sun* declares the President utterly insincere in his professions as to the Civil Service Reform, and exposing the President's practices as utterly at variance with his professions, declares that "a man who cannot lift himself above the influence of partisan scheming, the maggot in whose brain is a selfish ambition for renomination, and whose sense of his whole duty is comprised in the effort to perpetuate the rule of the Republican party, with himself at the head, is certainly utterly unworthy. That party must be getting short of good material for Presidents when the best piece of clay they can find is the unsavory pipe which incessantly smokes at the White House."

The Growth of the German Capital.

The statistical returns from Berlin show that it is rapidly becoming the most important capital in Europe, and that since the census of 1867 it has increased in population 200,000 people. The corrected returns for 1871 are not yet in, but it is presumed that they will show that the number of inhabitants of the now imperial city is about 925,000, and steadily increasing at the average rate of 1,200 a week. This surpasses anything in America, and houses are run up in all directions. Hotel accommodations are insufficient, and private apartments have reached fabulous prices. A floor of rooms near the Brandenburg gate was rented in December for $6,000 a year, and small suites of unfurnished rooms in more distant parts of the city, on the third and fourth stories, are not to be had under $1,000 to $1,500. This is a wonderful change for the village of fishing hovels on the banks of the Spree which was once known as Baerlein (Little Bear,) the home of a rough and sturdy race of Sclaves, known as Wends. Baerlein has been elevated into Berlin, and Sweedes, Poles, Russians, and finally Germans, have all had their turn in shaping the capital of the Germanic Empire. The Wends, however, have not yet lost their nationality. There are two or three million of Wendish Sclaves who still speak their ancient language as well as that of the conquerors to whom their Provinces belong.

Railroad Construction in 1871.

The Railroad *Gazette* has a very interesting article showing the amount of new railroads opened during the year just ended. The statement that it has been compiled with great care is confirmed by the fact that it is followed by a detailed list of the new and extended roads, classified by States.

Assuming the substantial accuracy of these figures, we notice first, that the increase in mileage is more than 800 miles more than in 1870, which was in its turn more than 1,000 miles greater than the increase in any preceding year. This shows extraordinary activity, and not only demonstrates the enterprise of our people in extending general business, but also great prosperity in that business. Otherwise the hundreds of millions of dollars necessary to construct these roads could not have been found. Two or three facts, that will be readily observed from a glance at the first table, are both interesting and important. The railroads built during the last year were a thousand miles more in amount than the entire length of railways in the United States in 1848. We have nearly six times as much railroad in operation today as at the close of 1851. We are but a few hundred miles short of double the railroad mileage of 1860. We have added more than fifty per cent. within the last five years. The ratio of increase in 1870 was thirteen per cent.; in 1871 it was very nearly twelve and a half per cent. on a much larger mileage. The gain in the several States and by sections is also an interesting subject. The group of seven States, bounded by Illinois and Wisconsin on the east and the Rocky Mountains on the west, have gained 3,116 miles, nearly one-half of the whole increase in the country, while the fourteen Southern States south of Maryland, the Ohio river and Missouri have gained only 1,068 miles, which is considerably less than the increase in Illinois and Wisconsin. There are but four States in which no new railroads were opened in 1870—Rhode Island, Delaware, Mississippi and Tennessee. In twenty-one of the States the increase exceeded one hundred miles. There has been but little change in the rank of the States in the matter of railroad mileage. Last year the first seven States stood in the following order: Illinois, Pennsylvania, New York, Ohio, Indiana, Iowa, Missouri; and the same order is preserved still. But Michigan has taken the eighth place, having exchanged with Georgia. Wisconsin is tenth and Kansas eleventh, as before. Alabama has passed Massachusetts, Virginia and Tennessee, and has become the twelfth instead of the fifteenth; and Massachusetts, having passed Tennessee and Virginia, has risen from the fourteenth to the thirteenth place.

We have prepared the following table, showing the ratio of railroad mileage to the area of the several states. To save fractions we give the number of square miles to each mile of railroad, rejecting fractions of less than one-half and adding one where the fraction is greater than one-half:

Maine	36	Louisiana	77
New Hampshire	12	Texas	259
Vermont	15	Arkansas	178
Massachusetts	5	Tennessee	31
Rhode Island	10	Kentucky	33
Connecticut	5	Ohio	11
New York	11	Michigan	27
New Jersey	6	Indiana	10
Pennsylvania	9	Illinois	10
Delaware	9	Wisconsin	29
Maryland	11	Minnesota	50
West Virginia	47	Iowa	18
Virginia	27	Nebraska	95
North Carolina	42	Missouri	22
South Carolina	21	Kansas	46
Georgia	29	California	185
Florida	129	Nevada	187
Alabama	32	Oregon	445
Mississippi	48		

Seven women were permitted to vote at the special and local election held at Vallejo, Cal., on the 1st inst.

LOCAL.

A MEETING of the Stockholders of the Wilmington and Charlotte Ocean Steamship Company was held at the Rooms of the Chamber of Commerce on Thursday, January 18th. Col. S. L. Fremont was called to the Chair. After examination he reported that $100,650 had been subscribed to the capital stock of the Company, and $92,100 was represented in person and by proxy.

A resolution was passed accepting the charter granted by the State in April, 1871.

The meeting then proceeded to an election of five Directors, to hold their office for 90 days, or until their successors are elected. After a ballot, it was announced that F. W. Kerchner, Silas N. Martin, H. Vollers, J. A. Willard and C. P. Mebane, having received a majority of the votes, were elected Directors.

The Directors were then authorized and instructed to take necessary action, immediately, for buying or building Steamships for the use of the Company.

Subsequently the Directors held a meeting, when F. W. Kerchner, Esq., was unanimously elected President, and A. D. Cazaux was appointed Agent, and instructed to proceed North at once, fully authorized to commence negotiations for the purchase, or contract for the building, of suitable Steamships to ply between this port and New York.

We learn that the Company have every prospect of being fully under way in a short time, with two first class steamers, and it is the intention to have four on the line by next Fall.

1872.

CAPE FEAR AGRICULTURAL ASSOCIATION.

The Executive Committee of the Cape Fear Agricultural Association have the pleasure of announcing the following General and Special Premiums for Field Crops to be awarded at the Fourth Annual Fair of the Association, in the Fall of 1872:

FIELD CROPS.

COTTON.

For largest crop of Cotton upon four (4) acres of more of upland, with statement of quality of soil, mode of cultivation, amount and kind of manure used, the time of planting and variety of cotton; the land to be measured and the yield to be vouched for by affidavit—one bale to be exhibited:

1st Premium—Sterling Silver Plate, value..$50
2nd " " " " " " 30
3rd " " " " " " 20

For largest crop of Cotton upon one (1) acre of land, regulations same as above:

Premium—Sterling Silver Plate, value.....$25

For largest crop of Cotton on one acre by a boy not over eighteen years of age—Medal and $20

For second largest crop.....15
For third " " 10

CORN.

For largest crop of Corn grown upon four (4) acres of upland. Regulations same as for Cotton; two (2) bushels to be exhibited as sample:

1st Premium—Sterling Silver Plate, value..$50
2nd " " " " " " 30
3rd " " " " " " 20

For largest crop of Corn grown upon one (1) acre of land, same regulations as above:

Premium—Sterling Silver Plate, value.....$25

For largest crop of Corn on one acre made by a boy not over eighteen years of age: Medal and.....$20

For second best crop.....15
For third " " 10

WHEAT.

For the largest yield of Wheat from five (5) acres; under same rules and regulations for Cotton and Corn—two bushels to be exhibited: Premium—Sterling Silver Plate, value.....$25

OATS AND RYE:

For largest yield of Rice, Oats or Rye, same regulations as above; two bushels to be exhibited:

Premium, each—Sterling Silver Plate, value.....$20

POTATOES.

For largest crop of Sweet Potatoes upon one (1) acre; one-fourth to be dug and two (2) bushels to be exhibited as sample:

Premium—Sterling Silver Plate, value.....$20

For largest crop of Irish Potatoes upon one-half (½) acre.

Same regulations as above for Sweet Potatoes:

Premium—Sterling Silver Plate, value.....$10

PEAS, &c., &c.

For largest crop of Ground Peas upon one acre:

Premium—Sterling Silver Plate, value.....$20

For largest yield Stock Peas upon one acre; for largest yield of Turnips upon one acre; for largest yield of Beets upon one acre.—Two bushels of each to be exhibited; under same regulations as other crops:

Premium, each—Sterling Silver Plate, value.....$10

HAY.

For largest yield of Stock Pea-vine Hay on one acre; one bale to be exhibited:

Premium—Sterling Silver Plate, value.....$25

For largest yield of Native Grass; one bale to be exhibited; quality and quantity to be considered:

Premium—Sterling Silver Plate, value.....$25

The grass must be cut from land cultivated for Hay.

Largest yield of Red Clover upon one acre; largest yield of Cultivated Grasses upon one acre; one bale of each to be exhibited:

Premium, each—Sterling Silver Pate, value.$25

To the farmer who raises and applies the largest quantity of Domestic Manures to, and by each horse, mule or ox, used in the cultivation of his farm, the quantity to be certified to by two or more competent witnesses:

Premium—Solid Silver Plate, value.....$50

All the rules and regulations specified in the foregoing Premiums *must be complied with. Affidavits* and *certificates*, as required, to be filed with the General Secretary, when the articles are entered, *otherwise* the Awarding Committees will withhold Premiums.

Largest yield of each of the following articles of fruit and vegetables, to be proved by affidavit and submitted to the Committee:

Garden Peas	$10
Cucumbers	10
Tomatoes	8
Asparagus	10
Radishes	5
Peaches	8
Pears	5
Grapes, Scuppernong, Flowers and Concord	10

SPECIAL PREMIUMS

By the Navassa Guano Company of Wilmington:

500 pounds Navassa Guano for the best yield of corn from 4 acres upland.

500 pounds Navassa Guano for the best yield of cotton from 4 acres of upland.

500 pounds Navassa Guano for the best yield of oats from 4 acres of upland.

500 pounds Navassa Guano for the best yield of turnips from 4 acres of upland.

500 pounds Navassa Guano for the best yield of sweet potatoes from 4 acres of upland.

500 pounds Navassa Guano for the best yield of peanuts from 4 acres of upland.

The Navassa Guano to be used alone in competing for the above Premiums, or only in combination with plantation manures or vegetable matter. Samples of the crops named must be exhibited at the Fair of the Cape Fear Agricultural Association. Yield of crops required to be properly authenticated in accordance with the regulations of the Association, and decisions to be made by Committees appointed for the purpose by the Association.

Competitors are required to furnish the General Secretary with a detailed statement of their modes of application and culture.

WILMINGTON, N. C., Dec. 21, 1871.

Maj. J. A. Engelhard, General Secretary Cape Fear Agricultural Association:

SIR—As State Agents for the Carolina Fertilizer, we offer the following premiums, to be competed for at the Annual Fair, November, 1872:

1,000 lbs. Carolina Fertilizer for the largest production of Cotton to the acre.

1,000 lbs. Carolina Fertilizer for the largest production of Corn to the acre.

1,000 lbs. Carolina Fertilizer for the largest production of Wheat to the acre.

600 lbs. Carolina Fertilizer for the largest production of Peanuts to the acre.

400 lbs. Carolina Fertilizer for the largest production of Sweet Potatoes to the acre.

400 lbs. Carolina Fertilizer for the largest production of Turnips to the acre.

The above premiums are for crops produced by the use of Carolina Fertilizer alone, or in combination with plantation manure only; and the awarding of said premiums is left discretionary with the Committee of the Association, under their rules.

Competitors will be required to furnish us with detailed statements of mode of application, and culture, and the results; and the awards of the Committee will be fulfilled by shipment of the Fertilizer as directed, upon receipt by us of the above required statements.

Very respectfully,
DELOSSET & CO.,
State Agents.

WILMINGTON, N. C., Jan. 9th, 1872.

Maj. J. A. Engelhard, General Secretary Cape Fear Agricultural Association.

SIR:—As Agents of WHANN'S RAWBONE-SUPERPHOSPHATE and the STAR AMMONIATED SOLUBLE PHOSPHATE, we offer the following Premiums to be competed for at the Fair of the Cape Fear Agricultural Association to be held in the Fall of 1872:

2,000 lbs. Whann's Superphosphate for the largest production of Cotton to the acre.

2,000 lbs. Star Phosphate for the largest production of Cotton to the acre.

The above Premiums are for crops produced by use of either of the above Fertilizers alone, or only in combination with plantation manures or vegetable matter.

We offer also one ton each of "Whann's" and "Star Phosphate" in competition with other Phosphates or Commercial Fertilizers. Certificates must be furnished to the General Secretary, setting forth that our Phosphates were used, side by side, with other Fertilizers. The person who produces the best results from the use of either "Whann's" or "Star," compared with any or all others, shall be entitled to one ton of the special manure used. The same quantity of each of the competing Fertilizers to be used in the test and on the same kind of ground.

Competitors are required to furnish the General Secretary with a detailed statement of their modes of application and culture.

VICK & MEBANE,
General Agents.

MAJ. J. A. ENGELHARD, Secretary C. F. A. A:

SIR:—Please offer the following as Special Premiums to be competed for at the next Fair of the Cape Fear Agricultural Association, in November, 1872:

1,000 lbs. Cape Fear Guano for the largest yield of cotton to the acre.

1,000 lbs. Cape Fear Guano for the largest yield of corn to the acre.

500 lbs. Cape Fear Guano for the largest yield of peanuts to the acre.

500 lbs. Cape Fear Guano for the largest yield of sweet potatoes to the acre.

The above premiums are for the crops produced by this guano alone.

The rules and regulations of the Association must be complied with.

NORTHOP & CUMMINS,

Other Special Premiums, and the General Premium list, will be issued early in the Spring. Very attractive premiums will be offered in all departments of industry, including a valuable Premium to the housewife exhibiting the largest and best specimens of her handiwork.

POLITICAL SPECULATIONS.

From the New York Evening Post, (Republican).

The *Nation* of last week contained an interesting calculation as to the comparative strength of the two parties in this country, founded, first, upon the returns of the elections for the present House of Representatives; and, second, upon the results of the most recent State elections. Without pretending to offer any opinion as to the accuracy of its figures, we abridge its statements as a matter of information and interest to the political student. According to the *Nation*, the electoral vote of the country, as represented by the last popular vote for members of the House of Representatives, is divided as follows—the number of electoral votes set opposite each State in the table being the number to which the State will be entitled under the new apportionment bill, which will probably become a law:

States in which a Democratic majority of the popular vote was cast for the present Representatives:

	ELECTORAL VOTE.		ELECTORAL VOTE.
Alabama	9	North Carolina	10
Delaware	3	Oregon	3
Georgia	11	Pennsylvania	28
Kentucky	12	Tennessee	11
Maryland	8	Texas	8
Missouri	15	Virginia	11
Nevada	3	West Virginia	5
New Hampshire	4		
New York	34	Total	175

States in which a Republican majority of the popular vote was cast for present Representatives:

	ELECTORAL VOTE.		ELECTORAL VOTE.
Arkansas	6	Mississippi	8
California	6	Nebraska	3
Connecticut	6	New Jersey	7
Florida	3	Ohio	22
Illinois	21	Rhode Island	4
Indiana	14	South Carolina	7
Iowa	11	Vermont	4
Kansas	7	Wisconsin	10
Louisiana	15		
Maine	7	Total	182
Massachusetts	13		175
Michigan	11		
Minnesota	5	Republican maj.	7

It will be seen that, could these figures be taken as trustworthy, the Republican candidate would, out of the whole number of 357 electoral votes, receive a majority of only 7. But if we suppose that either South Carolina, Arkansas, Connecticut, Louisiana, New Hampshire or California will cast its vote against the candidate of the Republican party, his opponent would have a clear majority. Under the old apportionment the above table would show a Democratic majority of the electoral vote. Next, we have a comparative statement of the strength of the two parties as indicated by the result of the last State elections, thus:

States giving Democratic majorities in the last State Elections:

	ELECTORAL VOTE.		ELECTORAL VOTE.
Alabama	9	New Hampshire	4
Arkansas	6	New Jersey	9
Delaware	3	North Carolina	10
Florida	3	Oregon	3
Georgia	11	Tennessee	11
Kentucky	12	Texas	8
Maryland	8	Virginia	11
Missouri	15	West Virginia	5
Nevada	3		
Total			131

States giving Republican majorities in the last State Elections:

	ELECTORAL VOTE.		ELECTORAL VOTE.
California	6	New York	34
Connecticut	6	Nebraska	3
Illinois	21	Ohio	22
Indiana	14	Pennsylvania	28
Iowa	11	Rhode Island	4
Kansas	5	South Carolina	7
Louisiana	7	Vermont	4
Maine	7	Wisconsin	10
Massachusetts	13		
Michigan	11	Total	226
Minnesota	5		131
Mississippi	8		
Republican majority			95

According to this statement, it will be seen that the Republican candidate would receive a majority of ninety-five electoral votes. But the *Nation* argues that several States put down as Republican can by no means be relied upon to cast a Republican electoral vote in 1872. Among such States are New York, Pennsylvania, California, Connecticut, together with Louisiana, South Carolina and perhaps Mississippi. Should New York, together with California, Connecticut, and Louisiana or South Carolina, pronounce against the Republican candidate, his opponent would have a majority of eleven electoral votes. Should the four last named States, together with Pennsylvania, prove Democratic, and New York Republican, the Democratic candidate would have a maiority of twelve electoral votes. Without assuming anything as to the correctness or incorrectness of these vaticinations we think there is enough in them to startle the sincere friends of Republican principles out of their security as to the certain triumph of the Republican party. They prove that the despondency which has come over the Democrats is not altogether justified by the facts, and that the assurance of success which the Republicans generally feel must have some other ground than a careful study of the political horoscope. We cite them, therefore, for the simple purpose of warning the Republicans that they cannot afford to waste any further strength in the quarrels of the factions. The silly and wearisome controversies that have grown up in this State in regard to the pretensions of rival Senators must at once be terminated; the attempt of certain managers at Washington to make a personal test of fidelity to the party must come to an end, and the party must place itself simply, clearly, unquestionably on the high ground of principle to maintain its supremacy in the affections of the people.

All the Democratic clerks in the Mississippi State Senate have been discharged.

Reported for the Journal.

An Act to Raise Revenue.

Section 1. The General Assembly of North Carolina do enact, That the taxes hereinafter designated, payable in the existing national currency, shall be assessed and collected under the rules and regulations prescribed by law.

Sec. 2. On each taxable poll or male between the ages of twenty-one and fifty, except such poor and infirm persons as the county commissioners may declare and record fit subjects for exemption, there shall be annually levied and collected a tax of one dollar and five cents, the proceeds of such tax to be devoted to purposes of education as may be prescribed by law. If any poll tax shall not be paid within sixty days after the same shall be demandable, it shall be the duty of the sheriff, if he can find no property of the person liable sufficient to satisfy the same, to attach any debt or other property incapable of manual delivery, due or belonging to the person liable, or that may become due to him before the expiration of the calendar year, and the person owing such debt, or having such property in possession, shall be liable for said tax.

Sec. 3. The taxes hereinafter designated shall be applied to defray the expenses of the State government and to pay appropriations for charitable and penal institutions.

CLASS 1.

Sec. 1. There shall be an ad valorem tax of 16½ cents for the general fund on every one hundred dollars in value of real and personal property in the State, subject to exemptions made by law, including moneys, credits, bonds, stocks, &c.

Sec. 2. A special tax of twelve cents on the one hundred dollars shall be levied and collected on all the taxable property of the State, to be applied to the erection of the penitentiary and support of the convicts.

Sec. 3. A special tax of eight and one-third cents on the hundred dollars shall be levied and collected on all the taxablo property of the State for the Insane Asylum and the Institution for Deaf, Dumb and Blind.

CLASS 2.

The subjects and persons mentioned in the following class shall be taxed as specially mentioned:

Sec. 1. On the net incomes and profits other than that derived from property taxed from any source whatever, during the year preceding the first day of April in each year, there shall be a tax of one per cent. The income tax shall include interest on the securities of the United States, of this State, or other State or Government. In estimating the net income the only deduction by way of expense shall be:

1. Taxes other than the income tax due this State.

5. Rent for use of buildings or other property or interest on encumbrances on property used in the business from which the income is derived.

3. Usual or ordinary repairs of the buildings from which the income is derived.

4. Cost or value of the labor, (except that of the tax payer himself,) raw material, food and all other necessary expenses incidental to the business from which the income is derived, together with the necessary expenses of supporting the family, which shall in no instance exceed one thousand dollars.

The tax payer shall return to the assessor the gross amount of his income and the gross amount of his expenses to be deducted therefrom, which return the assessor shall file in the office of the county commissioners.

Sec. 2. Upon all real and personal estate, whether legal or equitable, situated within the State, which shall descend or be devised or bequeathed to any collateral relation or person, other than a lineal descendant or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relations may become entitled under the law for the distribution of the intestate 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:

1. If such collateral relation be a brother or a sister of the father or mother of the deceased, or issue of such brother or sister, a tax of one per cent.

2. If such collateral relation be a more remote relation or the devisee or legatee be a stranger, a tax of two and a half per cent. The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax. The personal estates or real estate reduced to assets, 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 real estate is settled to the sheriff of the county. If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* part of the tax, corresponding with the relative value of the estate or interest. 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 or her interest. Whenever the personal property in the hands of such administrator or executor (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 commissioners to appoint three impartial men of probity to assess the value thereof, and such assessment being returned to the commissioners and being confirmed shall be conclusive of the value.

To facilitate the collection of tax on collaterals, every executor or administrator shall return in his inventory whether the estate of the deceased goes to the lineal or collateral relations or to a stranger, and if to collaterals, whether such collateral belongs to the first or second class above stated, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State; and it shall be the duty of the superior court clerk of the county to furnish the sheriff with the names of the executors and the administrators who make such returns, after each and every term of his court.

SCHEDULE B.

The taxes in this schedule imposed are license tax for the privilege of carrying on the business or doing the act named; and nothing in this schedule contained shall be construed to relieve any person from the payment of the *ad valorem* tax on his property as required by the preceding schedule, and no county, city, town, or other municipal corporation, shall levy any greater tax than levied by the State for the privileges herein taxed.

Section 1. Traveling theatrical companies shall pay five dollars for each exhibition. When the theatrical exhibitions are by the season of not less than one month, the tax shall be fifty dollars per month.

Sec. 2. On each concert or musical entertainment for profit shall be paid five dollars; on each lecture for reward, five dollars.

Sec. 3. On museums, wax-works or curiorities of any kind, natural or artificial (except paintings and statuary) on each day's and night's exhibiting, shall be paid five dollars.

Sec. 4. On every exhibition of a circus or menagerie, for each day or a part of a day; forty dollars, and for each side-show to a circus or menagerie, ten dollars.

Sec. 5. On all itinerant companies or persons, who exhibit for amusement or the public, otherwise than is mentioned in the preceeding sections, five dollars for each exhibition. Exhibitions given without charge for admission, and when one-half gross receipts are given to charitable objects, shall be exempt.

Sec. 6. On all gift enterprises, or any person or establishment offering any article for sale, and proposing to present purchasers with any gift or prize as an inducement to purchase, one per cent. upon the gross receipts. And on any lottery, whether known as a Beneficial Association or otherwise, $500, and 5 per cent. on gross receipts to be paid to the State Treasurer. This tax shall not be construed as a license, or to relieve such persons or establishments from any penalties incurred by a violation of the law.

Sec. 7. Every agency of a bank, incorporated out of the State, one hundred dollars to be paid to the State Treasurer.

Sec. 8. The tax on billiard saloons shall be twenty dollars on each table. Every place where a billiard table is kept for hire shall be considered a billiard saloon within the meaning of this act.

Sec. 9. On every bowling alley, or alley of like kind, or bowling saloon, bagatelle table, stand or place for any other game or play, with or without a name, unless such alley, stand, place or game is kept for private amusement or exercise alone, and not prohibited by law, there shall be a license tax of twenty dollars.

Sec. 10. Every dealer in spirituous, vinous liquors, porter, lager beer, or other malt liquors, shall pay a tax of five per cent. on the amount of purchase, and every agent who offers liquors for sale, shall pay this tax on the value of all liquors of any description sold by him.

Sec. 11. Every licensed retailer of spirituous liquors, wines or cordials, twenty five dollars for one year. Every retailer of malt liquors only, shall pay fifteen dollars. The tax in this section shall be in addition to the tax imposed on purchases of liquors in this schedule, and every person who buys and sells such liquors in quantities less than one quart shall, within the meaning of this act, be a retail dealer.

Sec. 12. Every merchant, jeweler, grocer, druggist and every other trader, who as principal or agent carries on the business of buying or selling goods, wares or merchandise of whatever name or description except the products or manufactures of this State, one-eighth of one per cent. on the total amount of his purchases in or out of the State for cash or on credit: *Provided*, That no retail merchant shall be required to pay any tax on any purchase made from wholesale merchants residing in the State; and it shall be the duty of the sheriff to demand that every merchant, or other person required to list his purchases, who may do business in his county, shall pay taxes on the same as the law requires, said taxes to be collected by the sheriff on the first days of January, April, July and October, in each year, on the purchases for the preceding quarter. The sheriff shall have power to require the merchant making such statement to submit his books to examination by the sheriff, and every merchant refusing on demand to submit his books to such examination, shall be liable to a penalty to the State of two hundred dollars, to be prosecuted by the sheriff and recovered in any court having jurisdiction of the case. It shall further be the duty of the sheriff to bring suit against every merchant refusing as aforesaid, in the Superior Court of the county, as may be prescribed for special proceedings, to the end of obtaining such examination and compelling payment of the proper tax.

Sec 13. On the net receipts of hotels, boarding houses, (except those used for educational purposes and as private boarding houses,) restaurants and eating houses, the tax shall be one per cent.

Sec. 14. The tax on public ferries, toll bridges and gates across highways, one per cent. on net receipts.

Sec. 15. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, in addition to the *ad valorem* tax on their capital invested, or the tax on their net income, shall pay, if employing a capital of twenty thousand dollars, a license tax of one hundred dollars; if a capital of less than twenty thousand dollars, and not less than ten thousand dollars, fifty dollars; and if a capital of ten thousand dollars or less, a tax of twenty-five dollars; and also ten dollars additional for each county in which they have an agency, the tax to be paid to the Public Treasurer, the license to be given by the Auditor.

Sec. 16. Every person who, for himself or as agent for another, sells riding vehicles not manufactured within the State, shall pay two per cent. on his sales.

Sec. 17. Every auctioneer on all goods, wares or merchandise, sold by himself or agent, whether by ascending or descending bids, or at public outcry, shall pay one per cent. on the gross amount of his sales, subject to all the regulations and exemptions set forth in tenth chapter of the revised code, entitled "Auctions and Auctioneers;" but this shall not apply to tobacco warehousemen who shall pay a license of thirty-five dollars a year. Nor to persons who keep a warehouse exclusively for the sale of cotton where all who wish may exhibit cotton for sale, but the person keeping such warehouse shall pay a license tax of fifty dollars.

Sec. 18. Every commission merchant shall pay a tax of one-eighth of one per cent. on his sales as commission merchant, of all articles not the growth or manufacture of this State; Provided, That when spirituous, vinous or malt liquors are sold by commission merchants, they shall pay a tax of five per cent. on their sales of such liquors.

Sec. 19. Every person whose occupation or business is to keep horses or vehicles for hire or to let, shall pay a tax of two dollars for every horse for that purpose, at any time during the year, to be collected by the sheriff quarterly; Provided, That this section shall not apply to draymen.

Sec. 20. Every itinerant dentist, medical practitioner, portrait or miniature painter, daguerrean artists and other persons taking likenesses of the human face, ten dollars for each county in which he carries on his business; Provided, That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed his income as required by law, shall be exempt from the tax imposed in this paragraph.

Sec. 21. Every person that peddles goods, wares or merchandise, either by land or water, or any drugs, nostrums or medicines, whether such person shall travel on foot or with a conveyance or otherwise, except manufacturers or their agents, selling by sample, shall have obtained from the commissioners an order to the sheriff to grant him peddler's license, to expire at the end of six months from its date, and the sheriff, on production of a copy of such order certified by the clerk of said commissioners, shall grant such license for his county on receipt of ten dollars tax, to-wit: 1st. That not more than one person shall peddle under the license. 2d, That nothing in this section contained hall prevent any person freely selling live stock, vegetables, fruit, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture within this State. 3d, That nothing herein contained shall release peddlers from paying the tax imposed in this act, or persons who deal in the same species of merchandise, which tax shall be collected or received in the same manner as is the case of other merchants and traders.

Sec. 22. Every itinerant who deals in or puts up lightning rods, five dollars for each county in which he carries on business.

Sec. 23. Every company or gipsies or strolling company of persons who make a support by pretending to tell fortunes or begging, fifty dollars in each county in which they offer to practice any of their craft, 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 penalties imposed by law.

Sec. 24. Every drummer, or travelling agent of any person who shall sell any spirituous liquors, vinous or malt liquors, goods, wares or merchandise, by sample or otherwise, whether delivered or to be delivered, except agricultural implements and fruit trees, and articles of his own growth or manufacture shall, before making any such sale, obtain a license to sell one year from the public treasurer, by paying said treasurer an annual tax of fifty dollars, but shall not be liable to be taxed in any county because of his sales. Any person violating the provisions of this paragraph shall be deemed guilty of a petty misdemeanor, and upon conviction before any magistrate, shall be fined not exceeding fifty dollars or imprisoned not exceeding one month, and shall forfeit and pay besides two hundred dollars to the sheriff, to be collected by distress or otherwise, one-half of which shall be accounted for as other taxes, the other half to the use of the informer and the sheriff equally.

Sec. 25. The chief officers of banks, including Saving's Banks and private bankers, shall, in April and October of each year, certify on oath the amount of dividends or profits which have been earned, and shall pay on such dividends five per cent. to the public treasurer; and such insurance companies as are incorporated by this State shall, in April and October of each year, certify on oath the amount of dividends and profits which have been earned, and shall pay on such dividends two per cent. On failure to comply with the provision of this section, said banks, companies or persons shall pay as taxes one thousand dollars, to be collected by the treasurer of the State.

Sec. 26. Every insurance company not incorporated in this State, doing business therein, shall pay an annual tax of one per cent. to the treasurer of the State, upon the gross receipts derived from the premiums charged for insurance obtained therein, unless the company shall exhibit to the Governor, auditor and treasurer a sworn statement of investments in real property situate in this State, loans secured by mortgage to the citizens of the State of an amount equal to one-half of such gross receipts, when the tax shall be one-half of one per cent., said tax to be paid quarterly, viz: on the first days of April, July, October and January in each year. Each general agent shall be required on the above named days to make a statement to the treasurer, under oath, that the amount by him returned is a full and correct statement of such quarter. On failure to comply with the provisions of this section, every such company shall pay as a tax two thousand dollars, and the principal agent shall be liable therefor. Every such company shall be required to appoint a general agent, who shall obtain a license from the treasurer before transacting any business therein and before such license is granted, the applicant shall show to the treasurer his appointment as general agent, under seal of the company, and thereupon the license shall be granted by the payment of one hundred dollars, and such license shall be renewed annually by the payment of said sum. And it shall be the duty of said general agent to furnish each of his sub-agents with a commission authorizing him to do business. And any one found soliciting insurance without such commission, shall be deemed guilty of a misdemeanor and be fined not less than one thousand dollars and imprisoned not less than ninety days. The agent affecting insurance shall, on the first days of April, July, October and January, make returns to the sheriff of the county in which the insurance is affected, of all the business done by him during the preceding quarter in said county, and shall pay to him the county tax assessed on such business; the general agent shall also, on the first days of April, July, October and January, make return to the sheriff of each county of the amount of gross receipts for premiums received from such county for such quarter. It shall further be required of the general agent or his local agent, to pay to the sheriff of each county the county tax assessed upon the gross receipts of premiums collected in such county, at the time and in the manner as required by the State, and no municipal corporation shall be allowed to add any additional tax: Provided, That no county or corporation shall be allowed to tax insurance agents for license. On failure to make returns, or to pay as aforesaid, said agent shall pay twenty-five dollars for each policy effected or negotiated by him in such county.

Sec. 27. No person shall follow any of the trades or professions taxed by this act, or in any other act, imposing taxes on trades, and professions and franchises, without first obtaining a license from the sheriff of the county in which the trade or the profession is to be followed, or the franchise enjoyed, or the Treasurer of the State when the Treasurer is required to grant licenses. Such license shall give to the person obtaining it the right to practice the trade or profession, or to enjoy the franchise therein specified, in the county of the sheriff by whom it is issued, and in no other, unless the law imposing the tax shall otherwise direct, from its date to the following first day of April; Provided, That nothing in this section shall apply to licensed practicing physicians, lawyers or dentists.

Sec. 28. The form of the license shall be in substance as follows:

Received this day of 18 of dollars, of which dollars is the tax to State of North Carolina, and dollars is the tax to the county of , for his license to practice the trade (or profession) of until the first day of April next.

Signed,

A B
Sheriff of County.

(Countersigned.)
C D
Register of Deeds for County.

Sec. 29. Any person proposing to follow any taxed trade or profession may take out a license in advance of the time when he proposes to begin such trade or profession, in advance of the expiration of a license already held by him. In such case the license shall be truly dated, and shall specify the time at which it shall begin to be of force, as well as the time when it shall expire, which shall always be on the first days of January, April, July or October.

Sec. 30. No license issued by the sheriff shall be valid until the same shall have been exhibited to and countersigned by the register of deeds of the county, who shall receive for the services imposed on him by this act in reference to licenses, a fee of twenty-five cents from every person licensed.

Sec. 31. The register of deeds shall keep a book, in which he shall record the name of the person licensed, the trade or profession to be followed, or the franchise to be enjoyed, the date at which it begins to run and the amount of the tax, and he shall, on the third Monday in January, April, July and October, send a certified copy of such record for the quarter last preceding, to the Auditor of the State, who shall charge the sheriff with the amount so appearing due. If any register shall fail to perform the duty hereby imposed on him, he shall forfeit to the State a penalty of two hundred dollars, to be recovered of him and the sureties to his official bond, on motion in the superior court for the county of Wake; and on such motion a certified copy of his official bond and the record of the Auditor of the State, shall be prima facie evidence of his official delinquency. Upon which shall be entered up judgment in the above action, without further defence.

Sec. 32. Every person who shall practice any trade or profession, or use any franchise taxed by the law of North Carolina, without first having paid the tax and obtained a license as herein required, shall be deemed guilty of a misdemeanor, and shall also forfeit and pay to the State a penalty not to exceed twenty dollars, at the discretion of the court, and in default of the payment of such fine, he may be imprisoned for not more than one month, at the discretion of the court, for every day on which he shall practice such trade or profession, or use such franchise; which penalty the sheriff of the county in which it has occurred shall cause to be recorded before any justice of the peace of the county.

Sec. 33. The sheriff shall immediately report to the register of deeds all sums recovered by him as pen