ORDER PROVIDING TAXES FOR SOUTH CAROLINA FOR 1868.

HEADQ'RS SECOND MILITARY DIST., CHARLESTON, S. C., December 3, 1867.

General Orders, No. 139.—I. To provide for the support of the provisional government of South Carolina for the year commencing on the first day of October, 1867, and ending on the thirtieth day of September, 1868, the Act of the General Assembly, "To raise supplies for the year commencing in October, one thousand eight hundred and sixty-six," approved December 21, 1866, will, as hereinafter modified, be continued in force until superseded by legislation or until otherwise ordered by proper authority.

ARTICLES TAXED "AD VALOREM."

1. On all real estate, twenty-five cents on every hundred dollars: *Provided*, that on such lands as may be in the possession of the Bureau of Refugees, Freedmen and Abandoned Lands on the first day of January next, and the owner or claimant is thereby deprived of its occupation and use, such tax shall not be collected; on the capital stock of all gas-light companies, twenty-five cents on every hundred dollars; on articles manufactured for sale, barter, or exchange, between the first day of January, one thousand eight hundred and sixty seven and the first day of January, one thousand eight hundred and sixty-eight, twenty cents on every hundred dollars, to be paid by the manufacturer; on the market value of the gross amount of spirituous liquors manufactured from the first day of January to the thirty-first day of December, 1868, five per cent., to be paid quarterly, at the end of each quarter, to the Tax Collectors of the Districts in which it was manufactured; on buggies, carriages, gold and silver plate, watches, jewelry and pianos, on hand on the first day of January, 1868—except when held by dealers for the purpose of sale—one dollar on every hundred dollars.

"TAX ON INCOMES."

2. Upon all gross incomes derived from employments, faculties and professions, including the profession of dentistry (whether in the profession of the law the income be derived from the costs of suit, or fees, or other source of professional incomes), excepting clergymen, two and one-half dollars on every one hundred dollars; on commissions received by brokers, vendue masters, factors, commission merchants, dealers in exchange (foreign or domestic), or in mortgages, bonds and other negotiable papers, two and one-half dollars on every one hundred dollars; from premiums received by insurance companies or underwriters, two dollars on every one hundred dollars; from the receipts of express or other transportation companies, earned within the limits of the State, one dollar on every hundred dollars; and from the receipts of telegraph companies earned within the limits of the State, two and one half dollars on every hundred dollars; from the sale of newspapers or magazines one dollar on every one hundred dollars; on the gross receipts of newspapers published in the State, twenty cents on every hundred dollars; from the sale of goods, wares, or merchandize, embracing all the articles of trade, sale, barter or exchange (Cotton taxed by the United States excepted), which any person shall make between the first day of January and the thirty-first day of December, 1868, to be paid quarterly at the end of each quarter, to the several Tax Collectors, twenty cents on every hundred dollars; on the gross profits of all banks or banking institutions, two dollars on every hundred dollars; on the gross incomes derived from the arts of photographing or daguerreotyping, one dollar on every hundred dollars; on all incomes from salaries, rents, dividends and money at interest, one dollar on every hundred dollars in excess of five hundred dollars; on the gross incomes of all railroads (not exempted by law), from earnings within the State, one dollar on every hundred dollars. All persons keeping hotels shall pay a tax of two dollars on every hundred dollars of gross income; all persons keeping restaurants or eating houses shall pay a tax of two dollars on every hundred dollars of gross income; all persons keeping livery stables shall pay a tax of two dollars on every hundred dollars of gross income; all butchers and hucksters shall pay a tax of one dollar on every hundred dollars of gross income; all persons keeping billiard tables shall pay a tax of five dollars on every hundred dollars of gross income; all persons keeping bowling alleys shall pay a tax of five dollars on every hundred dollars of gross income; all persons keeping bar rooms, whether connected with a hotel or otherwise, shall pay a tax of ten dollars on every hundred dollars of gross income; all persons keeping ferries or bridges shall pay a tax of one dollar on every hundred dollars of gross income; all persons keeping toll gates shall pay a tax of one dollar on every hundred dollars of gross income; each person or company keeping a public race track shall pay a tax of one hundred dollars; upon each public hack, stage coach, baggage wagon and omnibus drawn by two or more horses, there shall be paid a tax of ten dollars, and upon each dray and cart or baggage and express wagon drawn by one horse, a tax of five dollars.

"TAXES IMPOSED FOR CERTAIN PRIVILEGES."

3. All persons representing for gain or reward any play, comedy, tragedy, interlude, or farce, or other employment of the stage, or any part therein, or exhibiting wax works or other shows of any kind whatsoever, shall pay a tax of ten dollars per day, to be paid into the hands of the Clerks of the Courts, or of a Magistrate in the absence of Clerk, who shall be bound to collect and pay the same into the public treasury, except in cases where the same is now required by law to be paid to corporations or otherwise. Upon every taking out of a charter, except for religious, charitable and educational institutions, there shall be levied a tax of twenty dollars; upon each renewal of a charter liable to tax under this order, ten dollars, and all companies incorporated in other States shall pay for the privilege of carrying on their business in this State the same charter fee as is required of companies incorporated in this State. All circus exhibitions, to be paid at the time, fifty dollars per day; each and every person keeping a dog or dogs, shall pay a tax of one dollar for each dog. For the privilege of selling lottery tickets within the limits of this State, five hundred dollars per month, to be paid monthly or quarterly in advance to the Treasurer of the State of South Carolina, who, upon such payment, shall grant a license for the time for which such payment has been made, but not for less than one month.

"SPECIAL TAX."

4. A capitation tax of one dollar shall be paid by every male person between the ages of twenty-one and sixty, residents of the State on the first day of January, one thousand eight hundred and sixty-eight, except such as are incapable of earning a support by reason of mental or physical disability, *provided*, that double executions for the nonpayment of the capitation tax of the past year shall not be enforced, and that in all cases where execution has not been levied and no costs have been incurred, the tax may be discharged by the payment of the original amount on or before the first day of March, 1868.

5. All taxes levied under the provisions of this order shall be paid to the Tax Collector or for the District or Parish in which said property is located, except that tax on railroad companies, shall be returned to and paid directly into the Treasury of the State, and this return shall be made quarterly.

6. All individual taxes will be assessed directly upon and collected directly from the individuals from whom they are due.

7. The houses and lots on Sullivan's Island shall be returned to the Tax Collector of the tax District in which they are situated, in the same manner as other town lots and houses, and shall be liable to the same rates of taxation.

8. Before the collection of the taxes herein provided for, every Assessor or Tax Collector (acting in the capacity of Assessor) in this State, shall proceed to make an *ad valorem* assessment of all lands, buildings and improvements, without distinction as to city, town or country property, and upon all other property, upon which an *ad valorem* tax has been levied, with reference to the market value of such property in United States currency, and without any previous assessment; and such assessments shall be subject to revision by military authority. Each Assessor and each Tax Collector acting as Assessor, before entering upon his duties as Assessor, shall take and subscribe before the Clerk of the Court of the District the following oath, which shall be endorsed on his commission, viz: "I, A. B., do promise and swear, that I will, to the best of my ability, execute the duties of Assessor for my Collection District, and will, without favor or partiality, ascertain and assess the actual value of the property, real and personal, upon which *ad valorem* tax is levied, before and for the purpose of levying such tax."

9. Each Tax Collector shall attend at the Court House of the Tax District (or if there be no Court House, at some other public place), daily for one week previous to making his final return, for the receipt of taxes of his respective district or Parish. All taxes on property imposed by the provisions of this order shall have reference both as to possession and valuation to the first day of January, eighteen hundred and sixty-eight, except where some other date is specially designated. All taxes on income imposed by the provisions of this act shall have reference to the amount of such income received between the first day of January, one thousand eight hundred and sixty-seven, and the first day of January, one thousand eight hundred and sixty-eight, and all such income tax shall be due and only payable on or before the thirty-first day of March, 1868.

10. The taxes herein levied shall be paid only in gold and silver coin, United States Treasury notes, or notes declared to be a legal tender by the Government of the United States or notes of National Banks, or the bills receivable of this State; and also pay-certificates of Jurors and Constables for attendance on the Courts. The Tax Collectors of the several election districts shall be allowed, on all sums of money paid into their hands for taxes, a commission as follows, that is to say: The Tax Collectors of Abbeville, Anderson, Barnwell, Chester, Clarendon, Darlington, Edgefield, Kershaw, Laurens, Newberry, Orange, Richland, Spartanburg, Sumter, Union, York, Marion, St. Philip's and St. Michael's, at the rate of four per cent.; the Tax Collectors of Chesterfield, Fairfield, Greenville, Lancaster, Lexington, Marlboro', Pickens, St. Matthews, Prince George's, Winyah, St. Bartholomew's, Williamsburg, at the rate of six per cent.; the Tax Collectors of All Saints', Christ Church, Horry, Prince William's, St. George's Dorchester, St. Helena, St. James' Goose Creek, St. James' Santee, St. John's Berkeley, St. John's Colleton, St. Peter's, St. Stephen's, at the rate of eight per cent.; the Tax Collectors of St. Andrew's, St. Luke's, St. Paul's, St. Thomas' and St. Dennis', at the rate of ten per cent.: *provided*, that in any District where the gross amount of taxes paid in shall exceed the sum of thirty thousand dollars, the commissions of the Tax Collector shall be two per cent. on such excess.

11. In sales of real estate upon execution for non-payment of taxes, if the amount bid for such real estate be not greater than the amount of the execution and costs, it shall be the duty of the Sheriff to bid in the property of the State, and the title thereto shall thereupon be passed to the State, subject to such equitable rights of redemption as may hereafter be determined upon by legislative authority. Imprisonment for over due taxes is abolished; but whenever the amount of the tax, costs, &c., of any person cannot be made out of any property of which he is possessed, the Sheriff holding the execution shall make return thereof to the Commissioners of Roads or Public Buildings, or other appropriate municipal authority, who may enforce the payment of the tax due by labor upon the roads, bridges and other public works: *provided*, that the commutation value of such labor shall not be less than fifty cents for a labor day of eight hours.

12. All taxes levied by this order, except when such taxes are payable quarterly, shall be due and payable as follows: One-half on or before the thirty-first day of March, one thousand eight hundred and sixty-eight, and the remaining half on or before the thirtieth day of June, one thousand eight hundred and sixty-eight. Any person desiring to pay the whole amount of his taxes (except such as are returned quarterly) on or before the thirty-first day of March shall have the privilege of so doing, and shall be entitled to a discount of five per cent. upon the amount of taxes falling due on the 30th day of June, 1868.

13. No Tax Collector or Assessor shall receive his commissions until his returns have been received at the Treasurer's office and approved by him.

14. Taxes levied by municipalities, corporations or other local authorities, under any general or special law of the State, will conform in principle to the modifications hereinbefore made.

W. K. Blake, Esq., will sell at his residence, seven miles north-east of Greenwood, on the 24th inst. the following valuable property—horses, mules, 50 head of hogs, 10 head of cattle, sheep, geese, 3 four-horse wagons, 2 hack carriages, 1500 bushels of cotton seed, grist mill, wheat, barley, improved farming implements, household and kitchen furniture. He will also rent his tan-yard, with the necessary appurtenances for the ensuing year. Terms made known on the day of sale.

☞ By a late number of the Fernandina *Courier* we see that our old friend, Mr. C. H. Kline, formerly of our village, has assumed the editorial management of that paper. We assure him we bear no ill will, and congratulate the paper in securing the services of one so competent for the post.

☞ We direct attention to the sheriff's sale of the Greenville and Columbia Railroad. The Abbeville house, rule issued against the Sheriff of Abbeville, and return of Tax Collector, appear in a prominent place, and deserve a careful perusal.

☞ The Charleston *Courier*, one of the most valuable of our exchanges, suspended publication on the 1st inst. [illegible]

☞ We have received a very handsome [illegible] from the Messrs. [illegible]

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