

The Library
of the
University of North Carolina



Endowed by The Dialectic
and
Philanthropic Societies

C 345.1

N 87

1862-3

c. 3

UNIVERSITY OF N.C. AT CHAPEL HILL



00035472942

*This book must not be
taken from the Library
building.*

~~19 Mar '32 R~~

~~24 My '32 K~~

~~27 May '33 B~~

~~13 Jun '36 C~~

~~OCT 8 1957~~

~~JAN 31 1958~~

~~SEP 3 1959~~

~~OCT 15 1960~~

~~FEB 24 1961~~

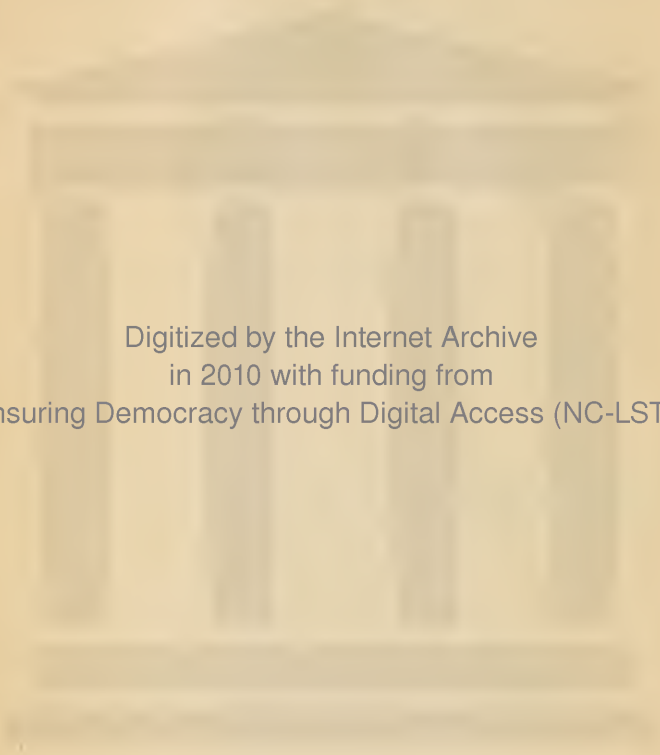
~~AUG 31 1961~~

~~AUG 31 1962~~

~~SEP 9 1963~~

~~SEP 11 1964~~

~~MAY 6 1970~~



Digitized by the Internet Archive
in 2010 with funding from
Ensuring Democracy through Digital Access (NC-LSTA)

PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

AT ITS

SESSION OF 1862--'63:

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

RALEIGH:

W. W. HOLDEN, PRINTER TO THE STATE.

1863.



PUBLIC LAWS
OF
NORTH-CAROLINA,
1862-'63.

ASYLUMS.

AN ACT CONCERNING THE NORTH-CAROLINA INSTITUTION FOR Chap. 1
THE DEAF AND DUMB AND THE BLIND.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That an act passed by the General Assembly, at the Session of 1856-'57, entitled an act concerning the institution for the deaf and dumb and the blind, chapter 4th, said act being amendatory of the Revised Code, chapter 6th, part 1st, and section 14th, be, and the same is hereby amended by striking out "*ten*" in the second section and third line, and inserting "*fifteen*." Act of 1856-'7
amended.

SEC. 2. *Be it further enacted,* That the sum of fifteen hundred dollars be, and the same is hereby appropriated, out of any money in the public treasury, not otherwise appropriated for the purpose of enabling the board of directors of the said institution to enlarge the building used for washing and ironing purposes, and to make such repairs and improvements as will be necessary for the proper preservation of the buildings and enclosures belonging to the institution; and that the president of the board of directors be authorized and empowered to draw upon the public treasurer for the same, which sum shall be expended under the supervision of the board of directors. Appropriation
for improve-
ments.

Appropriation
for shoemak-
ing.

SEC. 3. *Be it further enacted*, That the sum of five hundred dollars be, and the same is hereby appropriated out of any money in the public treasury not otherwise appropriated, for the purpose of enabling the board of directors of the said institution, to establish, in connexion with the institution, a department for the purpose of teaching a portion of the male pupils the trade of shoe-making, which sum the president of the board of directors of the institution, is hereby authorized to draw from the public treasurer, when the board of directors shall have established the said department, and shall direct the same to be drawn.

Who shall be
received as pu-
pils.

SEC. 4. *Be it further enacted*, That the president and board of directors, shall, on application, receive into the institution, as pupils, all white deaf mutes and blind persons, resident of the State, not physically or mentally imbecile, who may be over the age of seven and under the age of twenty-one, without any charge for board or tuition, except those pupils who are able to pay for board; tuition being free to all classes.

County Courts
to impose tax.

SEC. 5. *Be it further enacted*, That the justices of the court of pleas and quarter sessions of the county wherein any such pupil may be a resident, shall annually levy and cause to be collected, for and during the term of eight years, a tax of seventy-five dollars for each pupil received into the institution, which shall be collected by the sheriff, or other tax collector, and paid into the public treasury along with the state taxes for the use of the institution; *Provided, however*, that in the event the parent or guardian of any pupil, shall pay the sum of seventy-five dollars annually, no such tax shall be levied and collected.

If Counties fail
to lay tax,
amount to be
deducted from
school fund.

SEC. 6. *Be it further enacted*, That if any county shall fail for the space of one year after the admission of a pupil, for whose board and education such county ought to contribute as aforesaid, to pay to the public treasurer its proper tax, the amount thereof shall be paid to the said treasurer by "the president and directors of the literary fund of North-Carolina," for the use of the institution, and shall be deducted by said board of literature out of the share, next to be distributed, of such county, in the common school fund

SEC. 7. *Be it further enacted*, That this act shall be in force from and after its ratification, and that all laws and clauses of laws, coming in conflict with its provisions, be, and they are hereby repealed. [*Ratified the 20th day of December, 1862.*]

AN ACT FOR THE SUPPORT OF THE INSANE ASYLUM OF NORTH- *Chap. 2.*
CAROLINA.

SECTION 1. *Be it enacted by the General Assembly of the* *Appropriation.*
State of North-Carolina, and it is hereby enacted by the au-
thority of the same, That for the purpose of supporting and
maintaining the insane asylum for the years 1863 and 1864,
and for the further purpose of indemnifying the treasurer
of the State for the sum of fourteen thousand, five hundred
dollars, drawn from the treasury over and above the amount
appropriated by law for the years 1861 and 1862, the sum
of one hundred and thirty-nine thousand dollars is hereby
appropriated.

SEC. 2. *Be it further enacted*, That the treasurer of the *Treasurer to*
State be, and he is hereby authorized and required to pay *pay from time*
to the order of the executive committee for the insane asy- *to time.*
lum, from time to time for the support of the asylum, for
the years 1863 and 1864, so much of the sum of one hun-
dred and twenty five thousand dollars, as may be necessary,
provided the aggregate amount for each year shall not ex-
ceed the sum of sixty-two thousand, five hundred dollars,
(\$62,500.)

SEC. 3. *Be it further enacted*, That this act shall be in
full force and effect from and after its ratification. [*Rati-*
fied this 20th day of December, 1862.]

AUDITOR OF PUBLIC ACCOUNTS.

Chap. 3. AN ACT TO ESTABLISH THE OFFICE OF AUDITOR OF PUBLIC ACCOUNTS.

Auditor to be biennially elected.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That an auditor of public accounts shall be biennially elected by the General Assembly in the same manner as the public treasurer is elected, who shall enter upon the duties of his office on the first day of January, and continue in office for two years, and until his successor is appointed.

Auditor to give bond, &c.

SEC. 2. *Be it further enacted,* That the person thus elected auditor, before entering upon the duties of his office, shall give bond, with sufficient sureties, in the sum of twenty-five thousand dollars, payable to the State of North Carolina, conditioned for the faithful performance of his duties, which bond shall be taken by the Governor and deposited in the office of treasurer for safe keeping, and he shall also take before some justice of the peace the oath prescribed by law for the qualification of public officers, and likewise an oath of office.

Duties of Auditor.

SEC. 3. *Be it further enacted,* That it shall be the duty of the auditor aforesaid to receive, audit and adjust all accounts or claims against the State arising out of the military service or in the civil administration of the government, ascertain and certify the amounts or balance if any due thereon, with the vouchers and evidence, and file the same in the office of the comptroller; the auditor shall also keep accounts in books prepared for that purpose of all claims so audited and adjusted, and of the public property in the custody or care of any officers or agents entrusted with the purchase or care of the same, and shall perform such other duties as may be prescribed by law.

What claims shall be audited.

SEC. 4. *Be it further enacted,* That all claims that may be presented against the State for expenses incurred for arming, equipping, subsistence and transportation of troops, munitions of war, bounty paid to said troops, either in the military or naval service of the State, and other expenses

incurred in the public defence, shall be audited and settled by said auditor upon principles of equity and justice, and according to the rules established by the existing board of claims in similar cases.

SEC. 5. *Be it further enacted*, That upon the certificate of the auditor, the Governor shall issue his warrant on the treasurer in favor of the claimant for the amount certified to be due him. Governor's warrant.

SEC. 6. *Be it further enacted*, That the auditor shall be entitled to receive a salary of twenty-five hundred dollars a year for his services, to be paid as prescribed in chapter 102, section 1, Revised Code, and he shall also have power, if he deem it necessary, to appoint not exceeding two clerks at a salary of \$1,000 each per year. Auditor's salary.

SEC. 7. *Be it further enacted*, That this act shall be in force immediately after its ratification. [*Ratified this 20th day of December, 1862.*]

BANK OF THOMASVILLE.

AN ACT TO AMEND AN ACT ENTITLED "AN ACT FOR THE RELIEF OF THE BANKS AND THE PEOPLE." Chap. 4.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That an act passed and ratified the 24th day of November, 1860, chap. 4, be and the same is hereby extended, so as to include in its provisions the bank of Thomasville. Act of 1860 extended to this Bank.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified this 22d day of December, 1862.*]

CHEROKEE LANDS.

Chap. 5. AN ACT TO AUTHORIZE THE AGENT OF CHEROKEE LANDS TO REFUND THE PURCHASE MONEY IN CERTAIN CASES.

Purchase money to be refunded in certain cases.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the agent for Cherokee lands, be and he is hereby authorized to refund the purchase money with interest to the purchasers of unsold surveyed lands authorized to be brought into market in the 7th section of the 169th chapter of acts of the General Assembly of 1852, wherein the tracts so purchased had been previously donated by an act of the General Assembly to companies or individuals for the erection of iron works.

SEC. 2. *Be it further enacted,* That the agent be allowed a credit for the moneys so refunded in settlement with the treasurer of the State.

SEC. 3. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified this 12th day of December, 1862.*]

COUNTY RECORDS.

Chap. 6. AN ACT FOR THE RELIEF OF SUCH PERSONS AS MAY SUFFER FROM THE BURNING OF THE COURT HOUSE AND RECORDS OF HERTFORD COUNTY.

WHEREAS, in the month of February last, the court house and records of Hertford county, by the federal army were destroyed by fire, and whereas great inconvenience and injury may happen therefrom to the people, and for remedy whereof,

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That whenever the office of any registry shall have been, or may be destroyed by fire or other accident and the records thereof be burnt or destroyed, the copies of all such proceedings, instruments and papers as are of record or registry, certified by the proper officer,

Copies of records to be received in evidence.

though without the seal of office, shall be received in evidence wherever the original or duly certified exemplifications would be.

SEC. 2. *Be it further enacted*, That all such copies, when the court shall be satisfied of the genuineness, may be ordered to be recorded or registered. To be recorded.

SEC. 3. *Be it further enacted*, That all original papers once admitted to record or registry, whereof the record or registry is destroyed, may, on motion, be again recorded or registered, on such proof as the court shall require. Original papers to be recorded.

Whenever any conveyance of real estate, or any right or interest therein shall have been lost, the registry thereof being also destroyed, any person claiming under the same, may cause the boundaries thereof to be established in the manner provided for processioning land, or he may proceed in the following manner to establish both the boundaries and the nature of his estate: He shall file his petition, setting forth the location and boundaries of his land, whose land it adjoins and the estate claimed therein, and praying to have his own boundaries established, and the nature of his estate declared. Whenever conveyance of real estate is lost, how to establish boundaries, &c.

All persons claiming any estate in the premises, and those whose lands adjoin, shall be notified of the proceedings, and thereupon, unless they or some of them shall by answer on oath, deny the truths of the matter alleged or some of them, the court shall order a surveyor to run and designate the boundaries of the petitioner's land, return his survey with the plot thereof to the court, which, when confirmed, shall with the declaration of the court as to the nature of the estate of the petitioner, be registered, and have as to the persons notified, the effect of a deed for the same, executed by the person possessed of said land next before the petitioner; *Provided, however*, That in cases wherein the process of surveying shall be disputed, and the surveyor shall be forbidden to proceed by any person interested, the same proceedings shall be had as in like cases of processioning land. The petitioner shall set forth the whole substance of the conveyance as truly and specifically as he can, and if any of the persons notified shall by answer deny the truth thereof, the court may cause proper issues to be submitted to a jury concerning the exe-

ention and contents of the same and the true boundaries of the land claimed, and on their verdict and the pleadings, the court shall adjudge the rights of the parties and declare the contents of the deed, if any deed be found by the jury, and allow the registration of such judgment and declaration which shall have the force and effect of a deed.

How to establish a will which has been destroyed.

SEC. 4. *Be it further enacted*, That any person desirous of establishing the contents of a will destroyed, as aforesaid, there being no copy thereof, may file his petition, setting forth the entire contents thereof according to the best of his knowledge, information and belief, and all persons having any interest under the same, shall be made parties, and if the truth of such petition be denied, the court may direct proper issues to be made up and the matter in controversy tried by a jury, whether will was recorded, and if so recorded, the contents thereof, and the declarations of the court shall be recorded as the will of the testator; any devisee or legatee shall be a competent witness as to the contents of every part of said will, except such as may concern his own interest in the same.

How to perpetuate destroyed judgments, &c.

SEC. 5. *Be it further enacted*, That every person desirous of perpetuating the contents of any destroyed judgments, order or proceedings of court, or any paper admitted to record or registration, or directed to be filed for safe keeping, other than wills or conveyances of real estate, or some right or interest therein, may file his petition, setting forth the substance of the whole record, proceeding or paper which he desires to perpetuate, and if on the hearing the court shall declare the existence of such record, proceeding, or paper, at the time of the burning of the office wherein the same was lodged or kept, and that the same was there destroyed, and shall declare the contents thereof, such declaration shall be recorded or registered, or filed, according to the nature of the paper destroyed.

Color of title to land in seven years.

SEC. 6. *Be it further enacted*, That every person who shall have been in the continual, peaceable, and quiet possession of any land, tenements or hereditaments situated in the county claiming, using, and occupying them as his own for the space of seven years, under known boundaries, the title thereto being out of the State, shall be deemed to have

been lawfully possessed under color of title of such estate therein, as has been claimed by him during his possession, although he may exhibit no conveyance therefor; *Provided*, Proviso. that such possession shall have commenced before the destruction of the registry office, and also that any such person, or any person claiming by, through, or under him, will make affidavit and produce such proof as shall be satisfactory to the court, that the possession was rightfully taken; and if taken under a written conveyance, that the registry thereof was destroyed by fire as aforesaid, and that neither the original nor any copy thereof is in existence; *And provided further*, that such presumption shall not arise against *femes covert*, infants, persons of non-sane memory, and persons residing out of the State who were such at the time of possession taken and were not therefore barred, nor were so barred at the time of the burning of the office.

SEC. 7. *Be it further enacted*, That suits on official or other bonds lodged in any office, which are destroyed with the registry thereof, may be prosecuted by petition against the principal and sureties thereto, and the proceedings shall be as in courts of equity. Suits on official bonds.

SEC. 8. *Be it further enacted*, That the court may allow other witness tickets to be filed in place of such as may be destroyed, upon the oath of the witness or other satisfactory proof. Witness tick-ets.

SEC. 9. *Be it further enacted*, That where any conveyance executed by any person, or sheriff, clerk and master, or commissioner of court has been lost and the registry thereof destroyed as aforesaid, and there is no copy thereof, such person whether in or out of office, may execute another of like tenor and date, reciting therein that the same is a duplicate, and such deed shall be evidence of the facts therein recited, in all cases wherein the parties thereto are dead or are incompetent witnesses to prove the same, to the same extent as if it was the original conveyance. Duplicate conveyances.

SEC. 10. *Be it further enacted*, That the records of any court, in or out of the State, and all transcripts of such records, and the exhibits filed therewith in any case, shall be admissible to prove the existence and contents of all deeds, wills, conveyances, depositions and other papers, copies Transcripts admissible as proof.

whereof are therein set forth or exhibited, in all cases where the records and registry of such as were and ought to have been recorded or registered, or the original of such as were not proper to be recorded or registered, have been destroyed as aforesaid, although such transcript or exhibits may have been informally certified, and when offered in evidence, shall have the like effect as though the transcript or record was the record or transcript of the record of the court whose records are destroyed, and the deeds, wills, and conveyances, depositions and other papers therein copied, or therewith exhibited were original.

Copies to be recorded on application to Court.

SEC. 11. *Be it further enacted*, That the copies aforesaid of all such deeds, wills, conveyances, and other instruments proper to be recorded or registered, as are mentioned in the preceding section, may be recorded or registered on application to the court, and due proof that the originals thereof were genuine.

Rules to be observed.

SEC. 12. *Be it further enacted*, That the following rules shall be observed in petitions and motions under this act; the facts stated in every petition or motion shall be verified by affidavit of the petitioner, that they are true according to the best of his knowledge, belief and information; the instrument or paper sought to be established by any petitioner shall be fully set forth in its substance, and its precise language shall be stated where the same is remembered; all persons interested in the prayers of the petition or decree shall be made parties; no petition to declare the contents of a deed, or will, or any matter or record, shall be filed but within the time of the ratification of this act, and five years next after the close of the war now existing between the Confederate States of America and the United States: *Provided, however*, That infants, *femes covert*, persons of non-sane memory and non-residents may file such petition within one year after the disability is removed; petitions to establish a registered paper may be filed in the county or superior court; and petition to establish a record of the county court, superior court and court of equity, shall be filed in court where the record is sought to be established; other petitions may be filed either in the county or superior courts; the costs of every suit under this act shall be

Proviso.

paid as the court may decree; appeals shall be allowed as in all other cases, and where the error alleged shall be an erroneous finding by the superior court of a matter of fact, the same may be removed, on appeal to the supreme court, and the proper judgments directed to be entered below.

SEC. 13. *Be it further enacted*, That nothing in this act contained, shall be so construed as to restrain the parties from seeking the aid of the courts of equity in any matter proper for its jurisdiction. Equity may be resorted to.

SEC. 14. *Be it further enacted*, That the records and registries allowed by the court in pursuance of this act, shall have the same force and effect as original records and registries. Same force as original records.

SEC. 15. *Be it further enacted*, That the provisions contained in the act passed at the session of the General Assembly, held on the third Monday of November, 1832, chapter ninety-six, entitled, "an act in addition to an act passed at the last session of the General Assembly of the State, in relation to the recovery of the records of Hertford county," shall hereby be extended to said county, to all intents and purposes, so far as the same may be applicable to the destruction of the registry and records of said county. [*Ratified the 20th day of December, 1862.*] Extended to Hertford county.

COURTS.

AN ACT TO ESTABLISH THE EIGHTH JUDICIAL CIRCUIT, AND FOR OTHER PURPOSES. Chap. 7.

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That hereafter the seventh judicial circuit shall be composed of the following named counties, and the superior courts thereof shall be held at the following time, to wit: Polk county, on the first Monday in March and September; Rutherford county, on the second Monday in March and September; McDowell county, on the third Monday in March and September; Mitchell county, on the fourth Monday in March and September; Burke county, Courts when held.

on the first Monday after the fourth Monday in March and September; Watauga county, on the second Monday after the fourth Monday in March and September; Caldwell county, on the third Monday after the fourth Monday in March and September; Catawba county, on the fourth Monday after the fourth Monday in March and September; Lincoln county, on the fifth Monday after the fourth Monday in March and September; Cleaveland county, on the sixth Monday after the fourth Monday in March and September; Gaston county, on the seventh Monday after the fourth Monday in March and September.

Eighth Circuit,
and Courts
when held.

SEC. 2. *Be it further enacted*, That in addition to the judicial circuits that now exist, there shall be an additional one called the eighth judicial circuit, which shall be governed by the same laws, rules and regulations as the other judicial circuits in this State, composed of the following named counties, and the superior courts thereof shall be held at the following time, to wit: Clay county, on the first Monday in April and September; Cherokee county, on the second Monday in April and September; Macon county, on the third Monday in April and September; Jackson county, on the fourth Monday in April and September; Haywood county, on the first Monday after the fourth Monday in April and September; Transylvania county, on the second Monday after the fourth Monday in April and September; Henderson county on the third Monday after the fourth Monday in April and September; Madison county, on the fourth Monday after the fourth Monday in April and September; Yancey county, on the fifth Monday after the fourth Monday in April and September; Buncombe county, on the sixth Monday after the fourth Monday in April and September; and shall continue two weeks successively.

Additional
Judge and So-
licitor.

SEC. 3. *Be it further enacted*, That one judge of the superior court, in addition to the seven now authorized by law, shall be elected, who shall hold and exercise his office under the same laws, rules and regulations as the judges of the superior court now hold their offices; and there shall be one additional solicitor for the said eighth judicial circuit, who shall be elected and hold his office, under the same laws, rules and regulations as now exist by law in like cases,

Provided, nevertheless that the solicitor elect for the seventh judicial circuit shall be assigned to the eighth judicial circuit and a new one shall be elected in his stead for the seventh judicial circuit.

SEC. 4. *Be it further enacted*, That all process issuing and to be issued from said superior courts, or any of them, shall be made returnable under the same laws, rules and regulations as heretofore, at the times respectively in this act mentioned, and the clerks respectively of said courts, are required to issue all process returnable accordingly under the same penalties and forfeitures for failing so to do, as now exist by law, and all sheriffs and other officers are directed to return all process now issued and in their hands at the times hereinbefore mentioned respectively, under like fines and penalties for failing so to do as now exist by law. Process.

SEC. 5. *Be it further enacted*, That the spring term of said superior courts herein provided for, shall not be held until such times as the spring terms of the other superior courts in this State may be held, and all process issued, issuing and to be issued from said superior courts, shall be returnable at the fall terms of said superior courts under the provisions and regulations of an act entitled "An act to change the jurisdiction of the courts and the rules of pleading therein," passed at the second extra session of the General Assembly, held A. D. 1861, until such time as the Legislature may direct the spring terms of the several superior courts of the State to be held, when all the provisions of this act shall operate, and be of force and effect. Process.

SEC. 6. *Be it further enacted*, That the courts of pleas and quarter sessions of the several counties, embraced in the seventh and eighth judicial circuits, shall be held in their respective counties at the following time, to wit: Polk county, on the first Monday in March, June, September and December; Rutherford county, on the second Monday in March, June, September and December; McDowell county, on the third Monday in March, June, September and December; Mitchell county, on the fourth Monday in March, June, September and December; Burke county, on the first Monday after the fourth Monday in March, June, September and December; Watauga county, Courts of Pleas and Quarter Sessions in Eighth District, when held.

on the second Monday after the fourth Monday in March, June, September and December; Caldwell county, on the third Monday after the fourth Monday in March, June, September and December; Catawba county, on the fourth Monday after the fourth Monday in March, June, September and December; Lincoln county, on the fifth Monday after the fourth Monday in March, June, September and December; Cleaveland county, on the sixth Monday after the fourth Monday in March, June, September and December; Gaston county, on the seventh Monday after the fourth Monday in March, June, September and December; Clay county, on the first Monday in April, July, September and December; Cherokee county, on the second Monday in April, July, September and December; Macon county, on the third Monday, in April, July, September and December; Jackson county, on the fourth Monday in April, July, September and December; Haywood county, on the first Monday after the fourth Monday in April, July, September and December; Transylvania county, on the second Monday after the fourth Monday in April, July, September and December; Henderson county, on the third Monday after the fourth Monday in April, July, September and December; Madison county, on the fourth Monday after the fourth Monday in April, July, September and December; Yancey county, on the fifth Monday after the fourth Monday in April, July, September and December; Buncombe county, on the sixth Monday after the fourth Monday in April, July, September and December.

Process.

SEC. 7. *Be it further enacted*, That all process issuing, and to be issued from said courts of pleas and quarter sessions, or any of them, shall be made returnable respectively, under the same laws, rules and regulations as heretofore, at the times respectively in the sixth section of this act mentioned; and the clerks respectively of said courts of pleas and quarter sessions are directed and required to issue all process issuable from said last named courts, returnable accordingly, under the same fines and penalties for failing so to do, as now exist by law; and all sheriffs and other officers are required to return all process now issued and in their hands at the times respectively, in the sixth section of this

act mentioned, under like fines, penalties and forfeitures for failing so to do, as now exist by law; *Provided, nevertheless*, that process issuing and to be issued from said courts of pleas and quarter sessions shall be made returnable, except as to the time of return and the time of holding said last named courts, as now provided by an act entitled "an act to change the jurisdiction of the courts, and the rules of pleading therein," passed at the second extra session of the General Assembly, held A.D. 1861, until said last mentioned act is repealed, in so far as the same makes provision as to the issue and return of process in said last named courts, when all the provisions of this act shall operate and be of force and effect.

SEC. 8. *Be it further enacted*, That all laws, and clauses of laws, coming in conflict with the provisions of this act be, and the same are hereby repealed; *Provided* the provisions of this act shall not be so construed as to affect the holding of any of the courts herein mentioned at the fall term thereof, in the year, A. D. 1862. Repealing clause.

SEC. 9. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 12th day of December, 1862.*]

AN ACT TO ALTER THE TIME OF HOLDING THE SUPERIOR COURTS OF LAW AND EQUITY IN THE SIXTH JUDICIAL CIRCUIT. Chap. 8.

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the several superior courts of law and equity for the counties composing the sixth judicial circuit, shall hereafter be began and held in their respective counties on the following days, to wit :

Davie—On the fourth Mondays in February and August. Courts when held.

Yadkin—On the first Mondays after the fourth Monday in February and August.

Surry—On the second Mondays after the fourth Mondays in February and August.

Alleghany—On the third Mondays after the fourth Mondays in February and August.

Ashe—On the fourth Mondays after the fourth Mondays in February and August.

Wilkes—On the fifth Mondays after the fourth Mondays in February and August.

Alexander—On the sixth Mondays after the 4th Mondays in February and August.

Iredell—On the seventh Mondays after the fourth Mondays in February and August.

Union—On the eighth Mondays after the fourth Mondays in February and August.

Mecklenburg—On the ninth and tenth Mondays after the fourth Mondays in February and August.

Cabarrus—On the eleventh Mondays after the fourth Mondays in February and August.

Rowan—On the twelfth Mondays after the fourth Mondays in February and August, and to continue as the law now provides for the Courts of Rowan county.

Process.

SEC. 2. *Be it further enacted*, that all writs and process in the hands of any sheriff in the State, returnable to any of the superior courts of law and equity of any of the counties aforesaid shall be returned by the said sheriffs to the said court at the time above prescribed for the holding thereof, notwithstanding any command on the face of said writ or process to return the same at a different time, under the same penalties and forfeitures as are now by law prescribed for failure to return process in other cases.

Act to repeal a former act.

SEC. 3. *Be it further enacted*, That nothing in this act contained shall be so construed as to repeal, abridge or modify an act passed at the second "extra session" of the General Assembly of 1860 and 1861, entitled, "an act to change the jurisdiction of the courts and alter the rules of pleading therein," or to restore the spring terms of the superior courts of law and equity to any of the counties aforesaid, until said act shall be repealed or modified.

SEC. 4. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 20th day of December, 1862.*]

AN ACT TO ESTABLISH A SUPERIOR COURT OF LAW AND EQUITY *Chap. 9.*
FOR THE COUNTY OF ALLEGHANY.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That there shall be a superior court of law and equity opened and held for the county of Alleghany, at Shiloh Church in said county, the place where the courts of pleas and quarter sessions are now held, until the county site for said county shall be selected and a court house provided, and after that, at the county site and in the said court house; which court shall have the same jurisdiction that corresponding courts in the several counties of this State now have and exercise. The first term of said court shall be opened and held on the third Monday after the fourth Monday in August, A. D., 1863. At the first term of said court the judge shall appoint a clerk and master in equity, and a clerk of the superior court of said county, who shall enter into bond as required of said officers in other counties in this State.

Courts estab-
lished, and
where held.

SEC. 2. *Be it further enacted,* That the county of Alleghany shall constitute a part of the sixth judicial circuit of this State, and the solicitor of the said circuit shall attend the superior court of said county, and shall be entitled to the same pay that he is entitled to receive for attending the other courts of this circuit.

Part of 6th
Circuit.

SEC. 3. *Be it further enacted,* That all causes pending in the superior court of law and the superior court of equity of the county of Ashe, in which either of the plaintiffs or either of the petitioners reside in the county of Alleghany, and where neither of the plaintiffs live in neither of the said counties, but one of the defendants lives in the county of Alleghany, and all indictments against any of the citizens of Alleghany, shall be removed to the superior court of law or the court of equity for the county of Alleghany, and the clerk of the superior court, and the clerk and master in equity for the county of Ashe having charge of the dockets and papers, shall transfer the cases to be removed from their dockets, in the same manner that is now by law provided for removing cases from one county to another.

Causes pending
in Ashe Courts

Clerk of the
Court.

SEC. 4. *Be it further enacted*, That the clerk of the superior court for the county of Alleghany, to be appointed as herein provided, shall hold his office until the fall term, 1865, of said court, and an election shall be held for said office for said county on the first Thursday in August, 1865, under the same rules and regulations as elections for said offices are had and held in other counties of the State.

SEC. 5. *Be it further enacted*, That if the Legislature, at its present session, shall restore the spring terms of the superior courts of law and equity in the several counties of the State, then, and in that case, the said first term of the superior court of law and equity for the county of Alleghany shall be held at the place aforesaid, on the third Monday after the fourth Monday in February, A. D., 1863, and the said appointments of clerk of the superior court, and clerk and master in equity, shall be made at that time, under the same regulations as prescribed above.

SEC. 6. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 12th day of December, 1862.*]

DISTILLATION OF SPIRITUOUS LIQUORS.

Chap. 10. AN ACT TO PROHIBIT THE DISTILLATION OF SPIRITUOUS LIQUORS.

Not lawful to
distil certain
articles.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That from and after the 1st day of January, 1863, it shall not be lawful for any person in this State, to distil any spirituous liquors out of any corn, wheat, peas, and peanuts, oats, rye, chinese sugar cane, the seed thereof, syrup, molasses, rice, dried fruit, or potatoes, or any mixture of any or either of them, and all persons violating this act, shall, for each and every act of distillation, be guilty of a misdemeanor, and on conviction thereof, shall be fined and imprisoned, the fine not to be less than five hundred dollars, and the imprisonment not to be less than sixty days; *Provided*, That this act shall not be construed to repeal, amend, or modify an ordinance passed by the

Proviso.

Convention of this State, entitled "An ordinance to prohibit for a limited time, the manufacture of spirituous liquors from grain," but said ordinance is to remain in full force and effect until the 1st day of January, 1863.

SEC. 2. *Be it further enacted*, That this act shall be in force and take effect from and after the first day of January, 1863. That persons offending against the provisions of this act, shall be deemed guilty of a distinct offense for every day or part of a day in which they shall be so offending. [*Ratified the 17th day of December, 1862.*]

Distinct offense for every day's distilling.

GRANTS, &c.

AN ACT TO ALLOW FURTHER TIME FOR THE REGISTRATION OF GRANTS, CONVEYANCES AND OTHER INSTRUMENTS. Chap. 11.

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That all grants and conveyances of lands or slaves, letters of attorney and other instruments in writing, required or allowed by law to be proved and registered within a time specified in any statute, may and shall be proved and registered, within two years, from and after the first day of January, A. D., 1863; *Provided*, That nothing herein contained, shall be held to apply to deeds of mortgage, or conveyances in trust, or to marriage settlements. [*Ratified this 17th day of December, 1862.*]

Time extended.

Proviso.

JUSTICES OF THE PEACE.

AN ACT FOR THE BENEFIT OF JUSTICES OF THE PEACE, REFUGEES FROM THEIR COUNTIES. Chap. 12.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the third section of chapter sixty-two, of the Revised Code, be so amended that justices of the peace, who now are or may hereafter become refu-

Justices who are refugees, or who fall into the hands of the enemy, not to lose their appointment.

gees from counties which have, or may hereafter fall into the hands of the common enemy, shall not lose their appointment on account of a longer absence than twelve months, and shall be restored to their official position in their counties whenever they shall be able to return to the same.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its passage. [*Ratified this 17th day of December, 1862.*]

MILITIA.

Chap. 13. AN ACT TO AMEND AN ACT ENTITLED "MILITIA BILL," RATIFIED THE 20TH DAY OF SEPTEMBER, 1861.

Militia law of
1861 amended.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the 21st section of the Militia bill, passed at the second extra session of the General Assembly, 1861, be amended as follows, viz: after the word "states," insert the words "whenever it is practicable to procure the same."

SEC. 2. *Be it further enacted*, That the words, "said officers be required to drill in uniform," in the sixth line of the twenty-sixth section be stricken out.

Brigadiers to
review once a
year.

SEC. 3. *Be it further enacted*, That the twenty-fourth section be amended to read as follows, viz: "Major Generals will command two brigades when in actual service; it shall be the duty of the brigadier general to review at least once a year the regiments composing his brigade. It shall be the duty of the colonel to assemble his regiment at least once a year for drill and review. It shall be the duty of the captain to assemble his company for drill at least once in every three months in time of war, and once in every six months in time of peace.

Colonels to as-
semble regi-
ments once a
year, and Cap-
tain their com-
panies once in
three months.

SEC. 4. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 17th day of December, 1862.*]

POWDER AND LEAD.

A BILL TO PROVIDE A SUPPLY OF POWDER AND LEAD IN THE SEVERAL COUNTIES OF THIS STATE. Chap. 14.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the Governor be authorized and requested, without delay, to provide and furnish to the several militia regiments of the State, fifty pounds of gunpowder, and two hundred pounds of lead or shot, to be deposited with the colonels commanding the militia in said regiments, to be used, if necessary, in suppressing insurrections and repelling invasions, and that the expenditures incurred in pursuance of this act, be paid out of the public treasury upon the warrant of the Governor. And this act shall be in force from its ratification. [*Ratified the 9th day of December, 1862.*]

Powder and lead to be provided by the Governor.

PROVISIONS.

AN ACT FOR THE PURCHASE OF PROVISIONS.

Chap. 15.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the Governor be authorized to appoint agents at a fixed compensation, to purchase corn, rice, bacon, and other provisions, and have the same transported for safe keeping to such points as he may select.

Agents to purchase.

SEC. 2. *Be it further enacted,* That the provisions so purchased, shall be sold under the direction of the Governor, at such prices as will cover the cost and expenses, to agents appointed by the county courts to purchase supplies for the poor or the families of soldiers in service, and if there be an excess beyond the demand for this purpose, then to the commissaries or agents of the army.

Provisions to be sold.

SEC. 3. *Be it further enacted,* That the agents appointed under this act, be required to enter into bond, with security, payable to the State of North-Carolina, in such sums as the

Agents to give bond.

Governor may direct, conditioned for the faithful discharge of their duties, and accounting for the fund which may come into their hands.

\$560,000 appropriated.

SEC. 4. *Be it further enacted*, That a sum not exceeding five hundred thousand dollars, be appropriated for the purpose of carrying out the provisions of this act.

Agents to account quarterly.

SEC. 5. *Be it further enacted*, That each and every agent so appointed, and acting under the provisions of this statute, shall render an account quarterly, on the first day of January, April, July and October, of all his receipts and disbursements under his agency, as aforesaid, and shall pay into the public treasury any balance or sum of money found to be due from him.

SEC. 6. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified this 12th day of December, 1862.*]

PUBLIC WORKS.

Chap. 16. AN ACT TO AUTHORIZE THE GOVERNOR TO EMPLOY SLAVE LABOR IN ERECTING FORTIFICATIONS AND OTHER WORKS.

Slaves to work on fortifications.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the Governor shall have power and authority to compel the services of any number of slaves in erecting fortifications and works for the defence of the State.

Each slave owner his proportionate part

SEC. 2. *Be it further enacted*, That whenever the Governor shall require a less number than the whole from any district or county, each slave owner shall furnish his proportionate part thereof.

Slaves to be returned.

SEC. 3. *Be it further enacted*, That as soon as the work for which such slaves are required shall be completed, they shall be returned forthwith to their respective owners.

Pay for labor.

SEC. 4. *Be it further enacted*, That the owners of slaves so employed shall be entitled to receive fifteen dollars per month for ordinary hands, and one dollar per day for mechanics, in addition to the rations to be furnished by the State.

SEC. 5. *Be it further enacted*, That in case any slave so employed shall escape to the enemy, or be captured or killed by them, while in the service of the State, the owner shall, on the warrant of the Governor upon the treasury, be paid his full value, to be ascertained by the auditor or board of claims, upon the certificate of the officer or agent in whose charge the slave was, as to the loss, and the affidavits of two disinterested witnesses, acquainted with the slave, as to the value.

Slaves lost to be paid for.

SEC. 6. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 20th day of December, 1862.*]

AN ACT TO AMEND THE 9TH AND 12TH SECTIONS OF CHAPTER 101 OF THE REVISED CODE. *Chap. 17.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the several courts of pleas and quarter sessions, a majority of the justices being present, shall have the power during the existence of the war, to regulate for their respective counties, the ages between which all white males and free males of color, and male slaves, shall be called upon for the repairing or making of such roads as may be necessary; and no person between the ages prescribed, shall be exempted from working on the public roads, except such as the several county courts may designate. [*Ratified the 17th day of December, 1862.*]

County Courts to regulate the ages of hands to work on public roads.

REVENUE.

AN ACT TO AMEND AN ACT PASSED AT THE SECOND EXTRA SESSION OF THE GENERAL ASSEMBLY, A. D., 1861, CHAPTER 5, ENTITLED "AN ACT TO ENLARGE THE POWERS OF THE COUNTY COURTS FOR RAISING REVENUE FOR COUNTY PURPOSES." *Chap. 18.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the first section of an act passed

Act of 1861 amended.

at the second extra session of the General Assembly, A. D., 1861, entitled "An act to enlarge the powers of the county courts for raising revenue for county purposes," be, and the same is hereby amended by striking out all the first section after the word "provided," and enacting as follows: that the tax imposed by the county courts for county purposes, shall be in the same relative proportion as for State purposes, upon the one hundred dollars valuation, for every thing where the tax is laid for State purposes according to valuation, and upon all subjects specially taxed, the tax shall be in proportion to that which is levied for State purposes.

Taxes imposed for county purposes to be in proportion to State taxes.

Repealing clause.

SEC. 2. *Be it further enacted*, That so much of the aforementioned act as is contrary to the provisions of this, is hereby repealed, and this act shall be in force from and after its passage. [*Ratified this 22d day of December, 1862.*]

Chap. 19. AN ACT TO BE ENTITLED "AN ACT TO ENABLE ALL THE INCORPORATED TOWNS IN THIS STATE TO LAY ADDITIONAL TAXES."

Towns may tax all subjects taxed by State and Counties.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That from and after the ratification of this act, it shall be allowed to the several incorporated towns of this State, and full power and authority is hereby given, to lay taxes for municipal purposes, on all persons and subjects within their corporate limits, which are now taxed for State and county purposes; *Provided* such taxation shall be uniform on all such subjects, and shall be in a proportion to the State and county taxes, equal to the wants and necessities of such incorporated towns. [*Ratified this 22d day of December, 1862.*]

Proviso.

SALARIES AND FEES.

AN ACT IN REFERENCE TO THE SALARIES OF THE JUDGES OF THE *Chap. 20.*
SUPERIOR COURTS OF LAW AND EQUITY.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That whenever it shall appear to the public treasurer, that any judge of the superior courts of law and equity in this State, has been unable to hold the said courts in any county since the first day of January, A. D., 1862., because the said county is occupied by the enemy or is threatened with invasion, rendering the holding unsafe. The treasurer shall pay the salary that is due without any abatement, for the want of a certificate from the clerk. Salary to be paid.

SEC. 2. *Be it further enacted,* That so much of the 4th section of the 102d chapter of the Revised Code, as is contrary to the provisions of section first in this bill, be, and the same is hereby declared to be suspended and of no effect, during the pendency of the present war. Former law suspended.

SEC. 3. *Be it further enacted,* That whenever any of the judges aforesaid have been unable to hold the courts in any county of this State, since the first of January, A. D. 1862, by reason of sickness, or the existence of any epidemic or dangerous disease, in or near the place of holding such courts, whereby the assembling of the people together might be injurious to the health of the citizens, and unsafe for those who are bound for their attendance on the courts, and the same shall be made to appear to the public treasurer, he shall pay the salary that may be due without any abatement for the want of the proper certificate of the clerks of such courts, and so much of the fourth section of the 102d chapter of the revised code, as is contrary to the provisions of this section, is hereby declared to be repealed. Salary to be paid.

SEC. 4. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 12th day of December, 1862.*]

Chap. 21.

AN ACT TO REGULATE THE FEES OF JAILORS.

Former law re-
pealed.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the thirty-eighth section of the 102d chapter of the Revised Code be so amended, that the courts of pleas and quarter sessions of the several counties of the State, a majority of the justices being present, shall have power to fix the fees that jailors may receive for finding prisoners kept in jail, with the fuel and other articles required by law.

Former law
amended..

SEC. 2. *Be it further enacted,* That the 33d section of same chapter be amended so as to give the same power to the county court to regulate the fees of county surveyors in like manner.

SEC. 3. *Be it further enacted,* That all laws and clauses of laws coming in conflict with this act be, and the same are hereby repealed. [*Ratified the 9th day of December 1862.*]

SALT.

Chap. 22.

AN ACT IN RELATION TO THE SUPPLY OF SALT.

WHEREAS, under instructions from His Excellency, Henry T. Clark, N. W. Woodfin and G. W. Mordecai, Esquires, on behalf of the State, did enter into a written agreement with Stuart Buchanan & Co., for the manufacture of salt at their works in the State of Virginia, and the said Woodfin did receive from the treasury the sum of thirty-five thousand dollars, for the erection of furnaces, purchasing materials, &c.

Contract con-
firmed.

SECTION 1. *Be it therefore enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the said contract be, and the same is hereby ratified and confirmed, and the said sum of thirty-five thousand dollars is appropriated for the purposes aforesaid.

SEC. 2. *Be it further enacted*, That the Governor is authorized and empowered to appoint a superintendent or to continue the present incumbent, whose duty it shall be to superintend the manufacture of salt, for the use of the people of the State, at Saltville, in the State of Virginia, under the contract aforesaid, and furnish the same to the people of the different counties under the rules and regulations hereafter prescribed, and for that purpose the said superintendent shall have power to employ such agents, laborers, &c., and purchase such materials as may be necessary for the successful prosecution of the work aforesaid.

Duty of Superintendent.

SEC. 3. *Be it further enacted*, That it shall be the duty of the superintendent to furnish and distribute to each county in the State, deducting the amount already received from agents of the State, the salt manufactured in proportion to their population, and he shall sell the same to the agents of the counties for such prices as may fully indemnify the State for the cost of manufacture and no more.

Salt to be distributed in proportion to population.

SEC. 4. *Be it further enacted*, That the justices of the peace for the several counties, twelve being present, may meet at their several court houses, in term time or in vacation, and may make such appropriations as may be necessary to purchase a supply of salt for their several counties, and they may appoint one or more agents to attend to the purchase and distributions of the same; and said agents shall not purchase from the State a larger quantity than may be necessary to supply their counties, nor shall they purchase any for their own use, nor sell the same at higher prices than the cost of the article when delivered, and any such agent violating the provisions of this act, may be indicted in any of the courts of this State having jurisdiction thereof, and on conviction, shall be punished as for a misdemeanor.

Counties may make appropriations for salt.

SEC. 5. *Be it further enacted*, That the superintendent aforesaid shall make reports every three months of the progress of the work, the quantity of salt manufactured, the manner in which the same has been distributed, and the quantity on hand, and at the same time he shall pay into the treasury any money that may be in his hands, and that may not be necessary for the prosecution of his business.

Superintendent
not to report

Governor may
remove Super-
intendent.

SEC. 6. *Be it further enacted,* That that the Governor shall have power to remove from office any superintendent or salt commissioner, who shall neglect or fail to discharge the duties of his office; and he shall have power to fill all vacancies that may occur in any of said appointments.

Superintend-
ent to give
bond.

SEC. 7. *Be it further enacted,* That the superintendent appointed under this act shall give bond to the State, with sufficient security, in the sum of fifty thousand dollars, for the faithful performance of his duty; and he shall take from every agent appointed by him, whose duty it is to receive and pay out money, a bond, with good security, in the sum of twenty thousand dollars, payable to the State; and said superintendent shall receive an annual salary of two thousand dollars, and his traveling expenses.

Governor may
purchase salt
and salt works.

SEC. 8. *Be it further enacted,* That in order to supply the immediate wants of the people, the Governor is authorized to purchase a quantity of salt for that purpose, if the same can be had at a reasonable price, not to exceed one hundred thousand bushels, and distribute the same according to the provisions of this act; and he shall have power, if in his discretion he may think proper to purchase any work or works for the manufacture of salt, now in operation, and place the same under the control and management of some suitable person, who shall be governed by the same regulations, and be under the same restrictions, as are prescribed for the superintendent under this act. [*Ratified the 20th day of December, 1862.*]

SENATORIAL DISTRICT.

Chap. 23.

AN ACT TO CHANGE THE PLACE OF COMPARING THE POLLS IN THE
44TH SENATORIAL DISTRICT.

Place for com-
paring the
polls changed.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That so much of the twelfth section of the 52d chapter of the Revised Code, as relates to the comparing of the polls, in the forty-fourth senatorial district, at John Thompson's, in the county of Surry be, and the same is

hereby repealed, and that hereafter the polls of the said senatorial district, be compared at the house of Abram Bryan, in the county of Alleghany. [*Ratified the 15th day of December, 1862.*]

SHERIFF'S BONDS.

AN ACT AMENDATORY OF THE LAW IN RELATION TO SHERIFF'S BONDS. *Chap. 24.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the thirteenth section of the 105th chapter of the Revised Code, be so amended as to authorize the several county courts, a majority, or twelve of the justices being present, to increase the sheriff's bonds hereafter to be executed, to an amount not exceeding fifty thousand dollars each, whenever, in their judgment, the same may be necessary for the public good. Bonds may be increased.

SEC. 2. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 9th day of December, 1862.*]

SOLDIERS.

AN ACT FOR THE RELIEF OF OUR SICK AND WOUNDED SOLDIERS. *Chap. 25.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That an agent be appointed by the Governor, with the assimilated rank of major, to reside in the city of Richmond, Virginia, as long as the necessities of the case may require, or elsewhere, under the direction of the surgeon general, and whose duty it shall be under the direction of the surgeon general of this State, to visit the hospitals daily; to ascertain the wants of our sick and wounded, and to supply their necessities as far as practicable; to aid such as may deserve furloughs and discharges, in procuring Agent to be appointed in Richmond, Va.
His duties.

them; to distribute the medical supplies forwarded by the State among the needy and deserving; to take charge of the North-Carolina depot, and to organize and regulate it properly, and to do such other things for the benefit of our sick and wounded, as in the opinion of the surgeon general of the State may be demanded by their necessities.

Additional surgeons to be appointed.

SEC. 2. *Be it further enacted*, That two surgeons, or a greater number if deemed necessary, be appointed by the Governor, whose duty it shall be, under the direction of the surgeon general of the State, to visit the camps and hospitals in North-Carolina, and in the State of Virginia, beyond the limits of the city of Richmond, and any other place where our soldiers may happen to be, for the purpose of ascertaining their wants, and supply, as far as practicable, the necessities of our sick and wounded; to assist those in obtaining furloughs and discharges, who may deserve them; to render such additional medical and surgical aid as may be necessary, and to do such other things for the comfort and welfare of our soldiers as the surgeon general may deem best.

Their duties.

Governor may fill vacancies.

SEC. 3. *Be it further enacted*, That whenever the Governor shall be officially informed of the existence of a vacancy in the medical staff of any one of the regiments or battalions from the State of North-Carolina, but in the Confederate service, or from any hospital of this State, or of the protracted absence of any surgeon from his post, on account of sickness or other cause, it shall be his duty to appoint some competent medical man to fill the same, until a medical officer is duly and permanently assigned thereto, by the Confederate authorities.

Surgeon-General to provide against the spread of small pox.

SEC. 4. *Be it further enacted*, That in the event of the return of our soldiers to the State, afflicted with small pox or other contagious disease, or the sudden appearance of such disease in any locality within the limits of North-Carolina, it shall be the duty of the surgeon general of the State, to secure proper medical attention for the said soldiers, and to provide against the spread of the disease among the people.

Depot of supplies

SEC. 5. *Be it further enacted*, That the surgeon general be authorized to establish in the city of Raleigh or elsewhere, as he may deem best, a depot for the collection of such

supplies of medicines, hospital stores, clothing, &c., as may be required for the relief of the sick and wounded, and to engage the services of such employees as may be necessary for the proper management of the same—the salaries of said employees to be determined by the Governor.

SEC. 6. *Be it further enacted*, That the surgeon general is authorized to establish and maintain “way-side hospitals,” at such points within the limits of the State, as the necessities of the soldiers may require. Wayside Hospitals.

SEC. 7. *Be it further enacted*, That the sum of three hundred thousand dollars (\$300,000) be, and is hereby annually placed at the disposal of the Governor to be used by him for carrying out the purposes of this act. \$300,000 appropriated.

SEC. 8. *Be it further enacted*, That this act shall be in force from the date and day of its ratification. [*Ratified this 19th day of December, 1862.*]

A BILL TO AMEND THE ORDINANCE OF THE CONVENTION, ENTITLED “AN ORDINANCE TO MAKE SOME PROVISION FOR THE FAMILIES OF SOLDIERS DYING IN SERVICE, RATIFIED 22D FEBRUARY, 1862, AND FOR OTHER PURPOSES.” Chap. 26.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the ordinance of the Convention, ratified February 22d, 1862, making some provision for the families of soldiers dying in service, be so amended as to apply to all soldiers who died in the service previous to the ratification of said ordinance; *Provided*, That the bounty given by the ordinances of May 6th, 1862, and May 12th, 1862; and the arrearages due to deceased soldiers, shall only be paid to the widow of the deceased soldier, or to his children, if the wife be dead; and if the soldier leave neither widow nor children, then to his father; and if his father be dead, then to his mother; *Provided, further*, that all persons who claim the benefit of this act, shall be subject to the provisions of the second section of the ordinance to which this is an amendment. Ordinance of Convention amended.
Provisos.

Duty of Pay-
master.

SEC. 2. *Be it further enacted*, That the paymaster of the State be authorized to pay bounty due to sick, disabled, and furloughed soldiers, upon their affidavit of the bounty due, and upon satisfactory proof of their identity, and being actually in the military service from this State.

May adminis-
ter oaths.

SEC. 3. *Be it further enacted*, That the paymaster of the State is hereby authorized to administer the oaths to sick, disabled and furloughed soldiers, directed to be taken by the second section of this act. [*Ratified the 9th day of December, 1862.*]

Chap. 27. AN ACT SUPPLEMENTARY TO AN ACT PASSED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY, AND RATIFIED ON THE 9TH DAY OF DECEMBER, 1862, ENTITLED "AN ACT TO AMEND THE ORDINANCE OF THE CONVENTION ENTITLED, 'AN ORDINANCE TO MAKE SOME PROVISION FOR THE FAMILIES OF SOLDIERS DYING IN THE SERVICE,' RATIFIED THE 22D DAY OF FEBRUARY, 1862, AND FOR OTHER PURPOSES."

Preceding act
to be in force
from its ratifi-
cation.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That an act, passed at the present session of the General Assembly, and ratified the 9th day of December, 1862, entitled, "An act to amend the Ordinance of the Convention, entitled, 'An ordinance to make some provision for the families of soldiers dying in the service, and for other purposes, ratified the 22d day of February, 1862,'" be so amended as to be in full force from and after its ratification.

SEC. 2. *Be it further enacted*, That this act shall go into operation from and after its ratification. [*Ratified the 17th day of December, 1862.*]

AN ACT TO AMEND SECTION SECOND OF AN ORDINANCE OF THE CONVENTION, RATIFIED THE TWELFTH DAY OF MAY, A. D. 1862, ENTITLED, "AN ORDINANCE TO REPEAL AN ORDINANCE PASSED AT THE PRESENT SESSION OF THIS CONVENTION, ENTITLED, 'AN ORDINANCE AMENDATORY OF AN ORDINANCE TO RAISE NORTH-CAROLINA'S QUOTA OF CONFEDERATE TROOPS, PASSED AND RATIFIED THE NINETEENTH DAY OF FEBRUARY, A. D., 1862; AND TO EXTEND THE PROVISIONS AS TO BOUNTY TO CERTAIN OTHER PERSONS.'" *Chap. 28.*

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the words "citizens of this State," be inserted after the word "volunteers," in the fourth, eighth, twelfth, sixteenth and nineteenth lines, and also after the word "persons," in the twenty-first line. *Amendment.*

SEC. 2. *Be it further enacted,* That no person who is not a citizen of this State, at the time of entering into service shall be entitled to the bounty of this State, and that the captain or commanding officer be required to specify upon oath, the citizenship of each person whose name may appear upon the pay-roll presented to the paymaster. *No person entitled to bounty who is not a citizen.*

SEC. 3. *Be it further enacted,* That this act shall apply to all who have not heretofore received their bounty from this State.

SEC. 4. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 22d day of December, 1862.*]

WAYS AND MEANS.

AN ACT TO BE ENTITLED "AN ACT TO PROVIDE WAYS AND MEANS FOR SUPPLYING THE TREASURY." *Chap. 29.*

SEC. 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the public treasurer be, and he is hereby authorized and required, at as early a day as practicable, to have prepared and to issue treasury notes upon the faith *Treasurer to issue notes.*

and credit of the State, in the following proportions, namely : fifty thousand dollars in five cent notes ; fifty thousand dollars in ten cent notes ; one hundred thousand dollars in twenty-five cent notes ; one hundred thousand dollars in fifty cent notes ; one hundred thousand dollars in seventy-five cent notes ; three hundred thousand dollars in one dollar notes ; four hundred thousand dollars in two dollar notes ; and four hundred thousand dollars in three dollar notes, which notes shall bear no interest and shall be receivable in payment of all public dues, shall be made payable to bearer, and be signed by the public treasurer or by some person or persons to be by him duly authorized and appointed to sign the same, and who shall receive a reasonable compensation for such service, to be fixed by the treasurer, and paid out of the public treasury, and said notes shall be redeemable on or before the first day of January 1866.

Treasurer to
keep account.

SEC. 2. *Be it further enacted*, That the public treasurer, in a book kept for the purpose, shall keep an accurate account of all the treasury notes of the various denominations paid out under the provisions of this act, and also an accurate account of all sums returned to the treasury, which books shall be at all times open to the inspection of the General Assembly ; and for the keeping of such books the treasurer shall be allowed, if he deem it necessary, to employ some suitable person to act as clerk.

Character of
the notes to be
issued.

SEC. 3. *Be it further enacted*, That the fundable treasury notes hereafter issued shall be fundable only in six per cent coupon bonds, payable twenty years after date, the interest payable semi-annually at the treasury ; said bonds being of the denominations of five hundred dollars and one thousand dollars ; and the treasurer shall issue no more eight per cent bonds, except for fundable treasury notes already issued by the treasurer on the deposit of the treasury notes ; and all the fundable treasury notes now on hand, signed, dated and numbered, shall have written or printed across the face, the words " fundable only in six per cent bonds," which notes shall be fundable at the pleasure of the holder, in the coupon bonds of the State, payable first of January, 1893, bearing six per cent interest, payable semi-annually at the treasury.

SEC. 4. *Be it further enacted*, That the public treasurer be, and he is hereby authorized, from time to time, as the exigencies of the treasury may require, to sell six per cent coupon bonds of the State, payable 1st of January, 1893, the interest payable semi-annually at the treasury, to the amount of five millions of dollars.

Treasurer may
sell bonds.

SEC. 5. *Be it further enacted*, That the public treasurer be authorized and required to employ a suitable agent, at such reasonable compensation as may be agreed upon between them, to collect as speedily as possible the debt due to North Carolina from the Confederate Government; and out of the money so collected that he pay off the first of January, 1865, the State bonds bearing eight per cent interest unless the holders of said bonds will exchange them for six per cent bonds payable on the first of January, 1893, with coupons for the interest, payable semi-annually at the treasury, in which case he is hereby authorized and directed to make such exchange. And the treasurer is hereby further directed, out of the money to be collected from the Confederate Government, or arising from the sale of State bonds, to pay the banks the money the State owes them in the way of temporary loans; and in the event the Confederate Government should pay the debt due to the State, and the treasurer should be unable to apply it as aforesaid, then, with the advice of the Governor, he may invest and apply it, or any part of it, for the benefit of the State, in such way as he, with the advice of the Governor, shall deem best.

Confederate
debt to be col-
lected.

How applied.

SEC. 6. *Be it further enacted*, That in addition to the issue of treasury notes provided for in the first section of this act, the public treasurer be authorized to issue three millions more in treasury notes of larger denominations, to wit: one million in five dollar notes, one million in ten dollar notes, half a million in twenty dollar notes, and half a million in fifty dollar notes; which notes shall be receivable in payment of all public dues, and redeemable at the treasury, in specie or current notes, on or before the 1st day of January, 1866, or fundable in six per cent. coupon bonds having twenty years to run.

Treasurer may
issue three
millions more.

SEC. 7. *Be it further enacted*, That the public treasurer

Notes to be
signed, coun-
tersigned, &c.

cause the notes provided for in the preceding section, to be prepared, and they shall be signed by the public treasurer, and countersigned by the comptroller; and each of these offices shall keep, in proper books, separate and accurate accounts, showing the number, date, and amount of each of said notes, signed and countersigned by them respectively, and also accounts showing all such said notes as may be paid or redeemed, and cancelled, from time to time, and the treasurer shall account, monthly, for all such said notes as shall have been countersigned by the comptroller and delivered to the treasurer for issue.

May employ
person to sign.

SEC. 8. *Be it further enacted*, That the treasurer have authority to employ some discreet person, if necessary, to be approved by the Governor, and whose appointment shall be published in three newspapers published in the city of Raleigh, to sign coupons and State bonds and treasury notes authorized to be issued under the 6th section of this act.

Penalty for
forging notes
or bonds.

SEC. 9. *Be it further enacted*, That if any one shall falsely forge, or knowingly pass, or offer to pass any false, forged, or counterfeit paper, purporting to be a treasury note or bond, or coupon of any such bond, issued under this or any other act of this State, he shall be liable to indictment in the superior courts in the county in which such offence may be committed, and on conviction thereof, shall suffer all the pains and penalties according to the 59th section of the 34th chapter of the Revised Code.

SEC. 10. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 20th day of December, 1862.*]

WILLS, LETTERS OF ADMINISTRATION, &c., IN
COUNTIES IN POSSESSION OF THE ENEMY.

AN ACT TO PROVIDE FOR THE PROBATE OF WILLS AND GRANT-
ING LETTERS OF ADMINISTRATION WHEN THE COUNTY OF THE
RESIDENCE OF TESTATORS OR INTESATES IS IN THE POSSES-
SION OF THE ENEMY. Chap. 30.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That if in any county, courts are not held by reason of the public enemy, the court of pleas and quarter sessions of the county, the court house whereof is nearest to the court house of such county, where courts are held, shall have jurisdiction of the probate of wills, and shall have power to grant letters testamentary and of administration upon the estate of deceased persons resident in such first mentioned county, at the time of their death, and to appoint guardians, taking bond as is now required by law; *Provided,* That the county court of the county where any executor or executrix may have his or her actual residence, shall have full power to take probate of wills and grant all orders necessary to the due execution of the same. Nearest Courts to have jurisdiction.

SEC. 2. *Be it further enacted,* That such court shall cause a full and complete record to be made of its proceedings, a transcript whereof in each case, together with a certified copy of the original will, administration bond, and guardian bonds, inventory, and accounts of sale, and of the record hereinafter directed to be made in cases of special administration, shall be transmitted by the clerk, whenever the same may be done, to the office of the clerk of the county court of the county where the deceased had his usual residence at the time of his death, and the same shall be transcribed by him in a book to be kept for that purpose, and shall thereupon, become a part of the records of such county court, and may be given in evidence in any case where the original record or instrument would be competent. Transcript to be made.

SEC. 3. *Be it further enacted,* That so long as the courts shall be suspended for the reason aforesaid, in the county of the testator or intestate's residence, the court issuing letters Jurisdiction of year's provision, &c.

testamentary or of administration, shall have jurisdiction of petitions for years' provision, legacies, distributive shares, division of shares, or for sale of personal property for the payment of debts or distribution, and the executor or guardian or administrator may sue and be sued in the county where he shall be qualified, and whenever any such petition shall be filed or suit instituted, the same may be prosecuted to judgment unless the same shall be removed by consent, to the county of the testator or intestate's residence.

Administra-
tion *pendente*
lite.

SEC. 4. *Be it further enacted*, That the courts of pleas and quarter sessions on which jurisdiction is hereby conferred, shall also have power to grant letters of administration *pendente lite* in manner now provided by law.

Special Court
to grant ad-
ministration.

SEC. 5. *Be it further enacted*, That when any person, resident in any county where courts cannot be held by reason of the presence of the public enemy, shall die intestate, any three justices of the peace of the county in which the property of intestate is situate, may meet together (at the court house, when practicable,) and grant to some discreet person letters of special administration: and shall have power to authorize him not only to collect the estate, and sell so much of the crop, stock and provisions on hand as they shall deem advisable, but to sell also, or remove such other personal property of the intestate as they shall think in immediate danger of loss or destruction, a schedule whereof shall be made out by said justices.

Bond to be
taken.

SEC. 6. *Be it further enacted*, That before granting such administration, the justices shall take from such person bond with approved security, in such sum as they shall direct, conditioned for his faithful administration of the estate, and for his faithfully accounting for and delivering the estate to such person as may be appointed administrator.

Justices to
make a record.

SEC. 7. *Be it further enacted*, That the said justices shall make a record of their proceedings, and of the schedule aforesaid, which, together with the said bond, they shall return under their hands and seals, to the office of the clerk of the county court of the county where the deceased had his residence, whenever such return may be made, or if sooner, an administrator shall be appointed under the provisions of this act, to the office of the clerk of the county

court of the county wherein letters of administration are issued, and the same shall be full and sufficient evidence of the appointment of such administrator, and of his authority, and of the execution of the bond.

SEC. 8. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 20th day of December, 1862.*]



RESOLUTIONS

OF A PUBLIC NATURE, PASSED BY THE

GENERAL ASSEMBLY

OF

NORTH-CAROLINA,

1862-'63.

RESOLUTIONS, DECLARING THE SEPARATION BETWEEN THE CONFEDERATE AND UNITED STATES FINAL, AND TO SUSTAIN THE PRESIDENT OF THE CONFEDERATE STATES AND THE GOVERNOR OF NORTH-CAROLINA.

Resolved, That the Confederate States of America have the means and the will to sustain and perpetuate the Government they have established, and to that end North-Carolina is determined to contribute all of her power and resources. The government to be maintained.

Resolved, That the separation between the Confederate States and the United States is final, and that the people of North-Carolina will never consent to reunion at any time or upon any terms. Separation final.

Resolved, That we have full confidence in the ability and patriotism of His Excellency President Davis, and that his administration is entitled to the cordial support of all patriotic citizens. Confidence in the administration.

Resolved, That we heartily approve of the policy for the conduct of the war set forth by His Excellency Governor Vance, in his inaugural address and message to the Confidence in Gov. Vance.

General Assembly, and that he ought to be unanimously supported in the manly and patriotic stand he has taken for our independence. [*Ratified the 10th day of December, A. D., 1862.*]

RESOLUTIONS PROVIDING FOR A ROLL OF HONOR.

✓ WHEREAS, It is becoming, that every State should show its gratitude to its defenders; and whereas, our noble soldiers, by their patient endurance, their heroic fortitude, and their undaunted valor, are doubly entitled to our gratitude and the admiration of the world; and whereas, our noble women have materially contributed to the defence of the country, by their active benevolence, which alleviates the sufferings and promotes the comfort and efficiency of our soldiers; therefore,

Resolved, That this General Assembly authorize the Governor to prepare a book to be called the "Roll of Honor," in which shall be placed the name, rank, regiment, and residence of every soldier of this State, who has died or may die in the service of his country during the present war.

Resolved, That in the same book shall be placed the name, rank, regiment and residence, of every soldier of this State who has distinguished himself in the service of his country during the present war.

Resolved, That this General Assembly hereby records its heartfelt gratitude, to the noble women of this State, who have done so much to alleviate the sufferings of our soldiers, and to sustain our most righteous cause; and the Governor may, if he thinks expedient, record the distinguished names on the Roll of Honor. [*Ratified the 20th day of December, 1862.*]

A RESOLUTION IN REFERENCE TO A FUND IN THE HANDS OF THE BOARD OF CLAIMS HERETOFORE APPROPRIATED BY AN ORDINANCE OF THE CONVENTION.

Resolved, That the amount of money appropriated for contingent expenses of the board of claims, as far as the same

Governor to prepare a book to be called "roll of honor."

Names to be recorded.

Thanks to the women of the State.

Contingent fund to go to Auditor.

is yet unexpended, be, and it is hereby appropriated for contingent expenses, in the office of the auditor of public accounts, and all such statement as is required to be endorsed in respect thereof, shall be filed in the auditors office. [*Ratified this 22d day of December, 1862.*]

RESOLUTIONS REQUIRING THE GOVERNOR TO APPOINT COMMISSIONERS TO EXAMINE AND REPORT THE CONDITION OF THE AGENCY ON CHEROKEE LANDS IN JACKSON COUNTY AS CONNECTED WITH TURNPIKE ROADS.

Resolved, That two commissioners be appointed by the Executive, whose duty it shall be to examine the books and papers of said office in Jackson county and report to the Executive office against the first day of June next. First, the amount of stock subscribed and paid into the Keowee and Tuckaseege Turnpike Company; second, the cause which delays the collection of tolls on said road. Commissioners
to be appointed

Resolved further, That the commissioners appointed, under the first resolution, shall receive three dollars per day for every day they may be necessarily engaged in such examinations and report, to be paid out of the fund in said agent's hands. [*Ratified the 22d day of December, A. D., 1862.*] Compensation
for services.

A RESOLUTION IN RELATION TO THE BILLS OF THIS SESSION OF THE LEGISLATURE.

Resolved, That after the third day of any succeeding session of the present General Assembly, the bills, resolutions, reports and other business pending at the time of the adjournment of the next preceding session shall be taken up for action in their regular order, as if there had been no adjournment. [*Ratified the 20th day of December, A. D., 1862.*] Business in
regular order.

RESOLUTION PROTESTING AGAINST THE SEIZURE OF IRON BY THE CONFEDERATE GOVERNMENT, BELONGING TO THE STATE OF NORTH-CAROLINA, AND NOW IN THE POSSESSION OF THE WILMINGTON, CHARLOTTE, AND RUTHERFORD RAILROAD COMPANY.

Protest

Resolved, That the Confederate government have no right to seize the iron or any part thereof, not laid down, in the possession of the Wilmington, Charlotte, and Rutherford Railroad Company, and we do hereby enter our protest against any act on the part of the Confederate government to seize the same, it being the property of the State of North-Carolina.

Governor to
transmit copy
to Secretary of
War.

Resolved, That His Excellency, the Governor, be requested to transmit, if necessary, to the secretary of war this resolution and the report, and to insist that the iron alluded to shall not be seized and taken from the company and State; but while we deny the right, at the same time, in case it shall, in the opinion of the Governor, be necessary for the public defence to use this iron, we hereby authorize the Governor to deliver the same to the Confederate government, either upon condition that it shall be returned in kind or a reasonable compensation made in money, as may be agreed upon between them. [*Ratified the 20th day of December, 1862.*]

A RESOLUTION IN REFERENCE TO THE AUDITOR OF PUBLIC ACCOUNTS.

Resolved, That the room in the Capitol, occupied by the engrossing clerks, be, and the same is hereby set apart as an office for the auditor of public accounts. [*Ratified the 22d day of December, 1862.*]

A RESOLUTION TO PURCHASE THE ORDINANCES AND RESOLUTIONS OF THE LATE CONVENTION.

Resolved, That a message be sent to the Senate, proposing to purchase a copy of the ordinances and resolutions of

the late convention for each member of the House and Senate, and their several officers. [*Ratified the 24th day of December, 1862.*]

RESOLUTION IN RELATION TO THE SEIZURE AND TRANSPORTATION FROM THE STATE OF R. J. GRAVES, A CITIZEN OF ORANGE COUNTY.

WHEREAS, The General Assembly of North-Carolina is informed that one R. J. Graves, a citizen of the county of Orange, hath been seized at his residence in said county, by a person professing to be a public officer from Richmond, in Virginia, and hath been transported to, and is now detained as a prisoner in the said city of Richmond; and, whereas, the said Graves, nor any other citizen of this State, is liable thus to be seized and transported beyond the limits thereof, without the order and approbation of the proper authority of this State, but on the contrary, he and they are not liable to arrest except only on the warrant of a proper judicial officer, and if crime be imputed, they are, by the express provisions of the Confederate and of the State constitutions, answerable only to the civil tribunals and have a right to a hearing and trial before the courts of the Confederacy or of the State, according to the nature of the offence with which they stand charged; such trial to be had in open court, according to due course law; and, whereas, it is the duty of the Governor of North-Carolina, to protect from unlawful violence, as far as possible, every one of her citizens, and to ensure to each a fair trial in a lawful court, having jurisdiction of his case. Therefore,

Resolved, That His Excellency, the Governor, be requested immediately to demand of the authorities at Richmond, by whose order the said R. J. Graves was seized and transported, and is now detained; that he be immediately returned to this State, to the end that he may be delivered over to the civil authorities here, either of this State or of the Confederate States for examination, and if sufficient cause appear for commitment and trial, so that if innocent

Transportation of Mr. Graves.

No citizen liable to be so transported without the approbation of the proper authority.

Governor to demand Mr. Graves.

of the matter laid to his charge, he may be acquitted, or if guilty, be convicted and punished by due course of law. [Ratified this 20th day of December, 1862.]

RESOLUTION TO PAY EXPENSES OF COMMISSIONERS TO RICHMOND.

Resolved, That a sum of money be, and the same is hereby appropriated, sufficient to pay the expenses of the commissioners who have lately visited Richmond on public business by the direction of the General Assembly. [Ratified the 20th day of December, A. D., 1862.]

RESOLUTIONS TO EMPLOY FREE PERSONS OF COLOR ON FORTIFICATIONS, &c.

One-fourth free colored to one-fourth male slaves.

WHEREAS, General Whiting has made a requisition upon the county of Robeson for one fourth of the male slave population of said county, for the purpose of working upon the defences of the State, and whereas there are an unusually large number of free persons of color not subject to militia duty residing in said county,

Slaves to make up deficiency.

Be it therefore resolved, That when the county of Robeson, and all other counties of the State, will furnish a number of free persons of color between the ages of sixteen and fifty, equal to one-fourth of the male slave population of said county, the requisition aforesaid will be in all respects complied with.

Duty of Sheriff.

Be it further resolved, That should there not be a sufficient number of free persons of color to meet the requisition between the ages above named, the balance will be furnished *pro rata* of the male slave population of said county.

Penalty on Sheriffs.

Be it further resolved, That it shall be the duty of the sheriff of Robeson county and all other counties of the State, whenever a requisition is made by Confederate or State authority for any portion of the slave population of said county, to work upon breastworks or fortifications, to

summons all the free colored population of said county between the ages of sixteen and fifty years of age, to report themselves at their respective county seats on such a day as he may designate, and to draw from said number as many as may be necessary to meet the requisition.

Be it further resolved, That whenever the sheriff shall have been duly notified of any requisition as aforesaid and shall fail to comply with the provisions of these resolutions he shall forfeit and pay the sum of five hundred dollars, to be recovered before any court having competent jurisdiction, upon motion by the county solicitor, giving ten day's notice. Penalty on sheriffs.

Be it further resolved, That the sheriff shall be paid for the services enjoined by the provisions of the foregoing resolutions, such compensation as the county court, a majority of the justices being present and presiding, shall in their discretion allow. Sheriff's compensation.

Be it further resolved, That all free persons of color who are actually engaged in the manufacture of salt, and all mechanics whose services are essential to the community, are hereby exempt from the provisions of the above resolutions. Exempts.

Be it further resolved, That all free persons of color employed as above shall receive the same compensation that the slaves thus employed would be entitled. Wages.

Be it further resolved, That these resolutions be in force and take effect from and after their passage. [*Ratified the 19th day of December, 1862.*]

RESOLUTIONS INSTRUCTING OUR SENATORS AND REQUESTING OUR REPRESENTATIVES IN CONGRESS TO URGE A REPEAL OF CERTAIN CLAUSES OF THE MILITARY EXEMPTION ACT OF THE CONFEDERATE CONGRESS.

WHEREAS, The Confederate Congress in an act known as the "Military Exemption Bill," by the exemption of such persons as may be the owners of twenty or more negroes, and also such as own five hundred head of cattle, five hundred head of sheep, or two hundred and fifty head of horses

or mules, have, in the opinion of this General Assembly, made unjust discrimination between such persons, and their less fortunate fellow-citizens, contrary to the spirit of our institutions, and in direct violation of the third section of our Bill of Rights, declaring "that no man, or set of men, are entitled to exclusive or separate emoluments, or privileges from the community, but in consideration of public services;" therefore, be it

The repeal of
certain clauses
urged.

Resolved by this General Assembly, That we do not believe there exists a necessity for such distinctions, and we most respectfully ask our senators and representatives in Congress to bring this matter to the consideration of Congress, and urge a repeal of said clauses, at the earliest possible day.

Resolved; That the Speaker be requested to transmit a copy of these resolutions, to our members in Congress, immediately after their adoption. [*Ratified the 17th day of December, 1862.*]

RESOLUTION ON PRINTING THE INAUGURAL ADDRESS OF THE GOVERNOR.

Resolved, That the public printer be required to print the inaugural address of His Excellency, Governor Vance, as other public documents are printed, in order that the same may be preserved among the public documents. [*Ratified this 17th day of December, 1862.*]

RESOLUTION IN RELATION TO SECRET ACTS AND RESOLUTIONS.

Resolved, The House of Commons concurring, that it shall be the duty of the secretary of State, to keep in a secure and separate repository all secret acts and resolutions of the General Assembly, to which no person shall have access, except the Governor of the State, or a member of his staff, or his private secretary. [*Ratified this 9th day of December, 1862.*]

RESOLUTIONS VACATING CERTAIN OFFICES.

Resolved, That by reason of the acceptance by General James G. Martin, adjutant general of North-Carolina, of the office of brigadier general in the army of the Confederate States, the said office of adjutant general, was surrendered and is declared to be vacant.

Resolved, That by reason of the acceptance by William A. Jenkins, Esquire, attorney general of the State of North-Carolina, of the office of lieutenant colonel of the forty-sixth regiment of North-Carolina troops, to serve for three years or during the war with the United States, the said office of attorney general was surrendered, and it is declared to be vacant.

Resolved, That by reason of the acceptance by Thomas Settle, Esquire, solicitor of the fourth judicial circuit, of the office of captain in the volunteer service for twelve months, of North-Carolina troops, the said office of solicitor was surrendered, and is declared to be vacant. [*Ratified the 17th day of December, A. D., 1862.*]

RESOLUTIONS EXPRESSING THE SATISFACTION OF THE GENERAL ASSEMBLY WITH THE SPIRIT OF THE PEOPLE IN SUSTAINING THE WAR, AND WITH THE CONDUCT OF OUR TROOPS.

Resolved, That the General Assembly have observed with profound satisfaction, the spirit and manner in which the people of this State have conducted themselves since the commencement of hostilities, in their contributions of men and supplies to the common cause, and their patient endurance of hardships, privations and trials, which a state of war necessarily brings with it. Satisfaction expressed.

Resolved, That the heroic fortitude of our troops under their sufferings in the camp, and under forced marches; their subordination to those who have been placed over them; their determination and valor on the field of battle, and their unselfish and patriotic devotion to the cause of independence, have won for them the gratitude and thanks of our people, and have excited the admiration of the civilized world. Gratitude to the soldiers.

Assurance to
soldiers.

Resolved, That the General Assembly in an especial manner, tenders to the soldiers of this State, the assurance that their services and sacrifices are most gratefully appreciated. Every North-Carolinian now and in the future, will point with pride to that page in our history which will so gloriously illustrate their achievements, and when peace shall have been restored, and they have been welcomed to the bosom of the State, they shall realize in fuller measure the estimate placed upon their conduct by their fellow-citizens at home.

Tribute to the
women of the
State.

Resolved further, That equal to our appreciation of the valor and patriotism of our troops in the field, is our admiration of the self-sacrificing and noble devotion of the women of our country in encouraging the soldiers on the way to the field of duty and of danger; in their untiring efforts to supply them with every comfort which their ingenuity can invent, and their indefatigable ministrations at the couch of suffering, whether it be by disease or by wounds received in defence of their country.

Independence
looked to with
confidence.

Resolved, That this devotion to the cause of liberty and independence for which we now are struggling, is alike sustaining to the soldier on duty and to the patriot at home, and inspires all with that energy and zeal which enables us to look with confidence to its successful termination, and to a confederate government established upon an equitable basis, and entitled to the highest position among the nations of the earth. [*Ratified the 9th day of December, 1862.*]

RESOLUTION REQUESTING THE GOVERNOR TO CORRESPOND WITH RAILROAD AND OTHER COMPANIES IN RELATION TO THE TRANSPORTATION OF SALT FROM WILMINGTON, &C.

Governor to
correspond.

Resolved, That the Governor be requested to correspond with the railroad and steamboat companies connected with the city of Wilmington, and have (if the same be practicable) all the salt now on hand belonging to the State, and all that may be hereafter made, transported to some point in the interior, and that like facilities be extended to such individuals and companies and also to the agents of the

different counties of the State, who are purchasing for their counties as he may deem advisable. [*Ratified the 8th day of December, 1862.*]

RESOLUTIONS PROTESTING AGAINST THE BURNING OF COTTON
IN EASTERN NORTH-CAROLINA.

Resolved, That in the opinion of the General Assembly of the State of North-Carolina the recent order of Brigadier General French, directing the burning of all cotton East of the line of the Wilmington and Weldon and Petersburg Railroad, not removed prior to the 15th day of December, is unwise, unjust and impolitic, and if carried into effect will be a wanton and unnecessary destruction of property. Gen. Whiting's order condemned.

Resolved, That this General Assembly has entire confidence in the patriotism of the people residing in that section of the State, and believes that they would cheerfully give their pledge of honor to burn their own cotton with their own hands rather than it should fall into the hands of the public enemy, if requested to do so by the military authorities. People will burn their own cotton.

Resolved, That His Excellency Governor Vance be requested to transmit a copy of these resolutions to His Excellency the President of the Confederate States and earnestly protest against the execution of this unnecessary order. [*Ratified the 9th day of December, 1862.*] Protest.

A RESOLUTION TO PROHIBIT THE TRANSPORTATION OF ARTICLES
OF PRIME NECESSITY, BEYOND THE LIMITS OF THE STATE.

Resolved, That the Governor be authorized to lay an immediate embargo on all articles of clothing, wool, shoes, leather, cloth of any kind, cotton yarns, provisions, wheat, flour, meal, pork, bacon, hogs, cattle, salt or any other article of prime necessity, except articles held by properly authorized agents of this and the Confederate States, and any other State of the Confederate States; and this resolution shall Governor to lay embargo.

have the force and effect of law, for the space of thirty days from and after its passage. [*Ratified the 22d day of November, 1862.*]

RESOLUTIONS OF THANKS TO THE OFFICERS AND SOLDIERS OF
NORTH-CAROLINA.

Thanks to the
Army.

Resolved, by the Senate and House of Commons of the State of North-Carolina, That the officers and soldiers from this State have, by their distinguished bravery, conferred honor upon themselves, and renown upon their State.

Resolved, That the thanks of the people of this State are due, and are hereby, through the Legislature, tendered to them, for the patience with which they have borne the privations of camp life, and for the gallantry displayed by them on every battle field.

Resolved, That every energy of the State shall be devoted to sustain our brave soldiers in the field, and to provide comfortably for their families at home.

*Resolved, That the Governor be requested to communicate these resolutions with the proceedings had thereon, in both Houses, to the colonels of their regiments, with the request that it be read to their commands. [*Ratified the 6th day of December, 1862.*]*

STATE OF NORTH-CAROLINA, }
OFFICE OF SECRETARY OF STATE, }
March, 1863. }

I, J. P. H. RUSS, Secretary of State, in and for the State of North-Carolina, do hereby certify that the Acts and Resolutions contained in this Pamphlet, are true copies of the original Acts and Resolutions, passed by the General Assembly of this State, at its late session.

J. P. H. RUSS, *Secretary of State.*

PUBLIC LAWS

OF THE

STATE OF NORTH-CAROLINA,

PASSED BY THE

GENERAL ASSEMBLY,

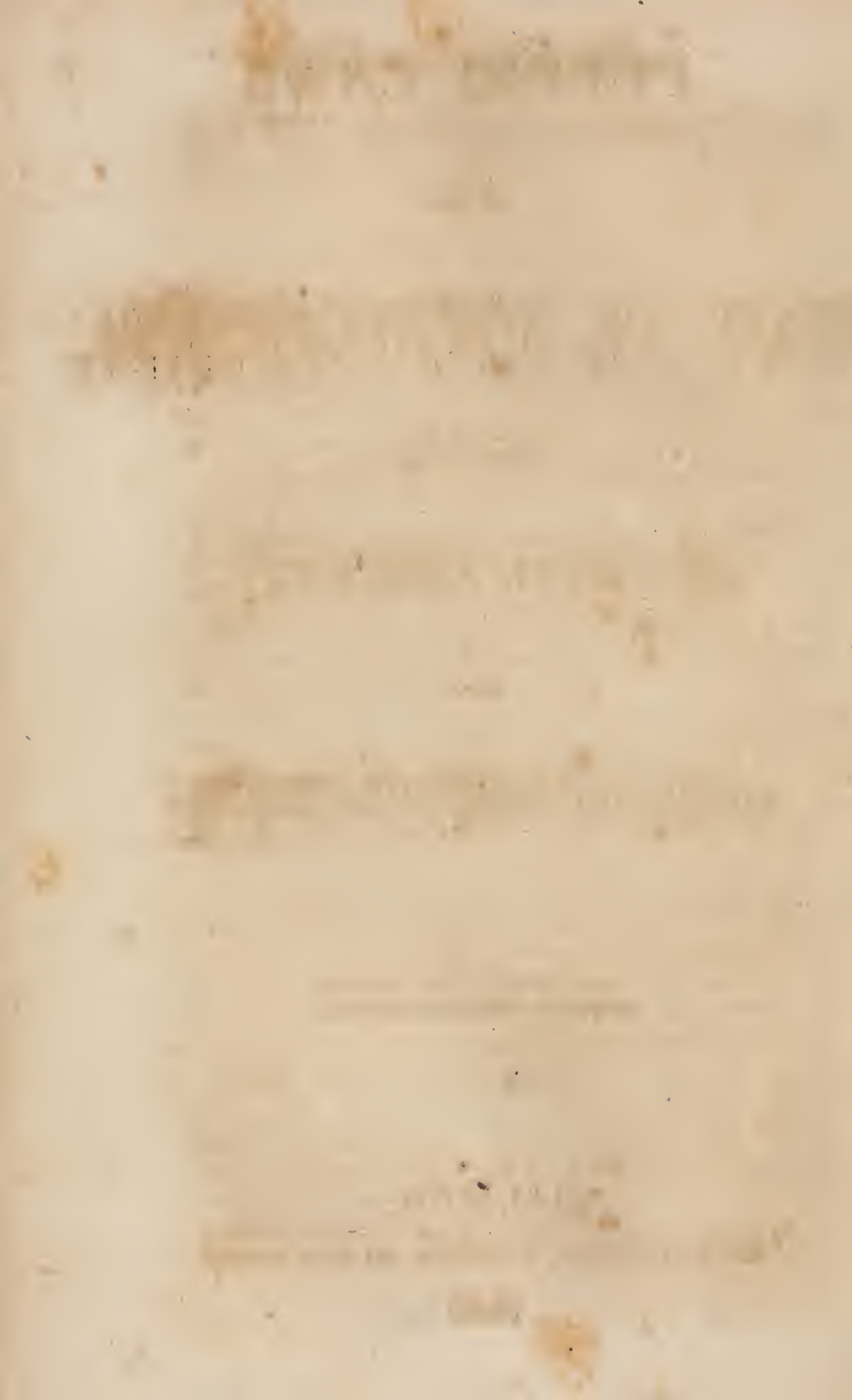
AT ITS

ADJOURNED SESSION OF 1862-'63:

RALEIGH:

W. W. HOLDEN, PRINTER TO THE STATE.

1863.



PUBLIC LAWS
OF THE
STATE OF NORTH-CAROLINA,
PASSED BY THE
GENERAL ASSEMBLY,
AT ITS
ADJOURNED SESSION OF 1862-'63.

APPEALS.

AN ACT TO AMEND THE 1ST SECTION OF THE 4TH CHAPTER OF *Chap. 31.*
THE REVISED CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That any party, plaintiff or defendant, who may be interested in the judgment rendered in the county court, and therewith shall be dissatisfied, may appeal to the superior court of the county upon like terms as are prescribed for appeals in other cases; and that both the widow petitioning for a years allowance and the representative of the estate shall be deemed such parties. Parties may appeal.

SEC. 2. *Be it further enacted,* That this act shall be in force from and after its passage. [*Ratified the 10th day of February, 1862.*]

AUDITOR OF PUBLIC ACCOUNTS.

Chap. 32. AN ACT TO PROVIDE FOR THE COMPLETION OF THE CLAIM OF NORTH-CAROLINA AGAINST THE CONFEDERATE GOVERNMENT, AND FOR OTHER PURPOSES.

Duties of Auditor.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That in addition to the duties already assigned to him, the auditor shall go on to prepare the accounts of the disbursements of North-Carolina, because of the war, in the manner heretofore required of the board of claims.

Auditor's Clerk.

SEC. 2. *Be it further enacted,* That the salary of the principal clerk of the auditor's department shall be fifteen hundred dollars *per annum*; and if in his opinion it be necessary, the auditor is hereby empowered to employ a third clerk at a salary of one thousand dollars *per annum*, whose term of office shall expire upon the 1st day of January 1864.

Records transferred.

SEC. 3. *Be it further enacted,* That all records and papers belonging to the board of claims be transferred to the custody of the auditor, to be by him disposed of as heretofore provided.

Former acts repealed.

SEC. 4. *Be it further enacted,* That section six, (6,) of chapter in the Revised Code, upon the subject of the comptroller; and so much of section eighty-one (81) of the chapter upon the militia as provides for the method in which the expenses therein mentioned shall be examined and approved, having been superseded by the act in relation to the auditor, be and the same are hereby repealed. [*Ratified the 10th day of February, 1863.*]

Chap. 33. AN ACT TO AUTHORIZE THE AUDITOR OF PUBLIC ACCOUNTS TO ADMINISTER OATHS.

Auditor may administer oaths.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That it shall be lawful for the auditor of public

accounts to require affidavits from claimants against the State, their agents or attornies, in all cases where he may deem it expedient, and to administer the oaths so required, and to swear any and every witness offered before him, touching any matter to be investigated by him, and any person swearing falsely and corruptly upon any such oath as aforesaid, shall be deemed guilty of perjury, and punished as in cases of perjuries committed in trials in courts of justice in cases not involving life. [*Ratified the 10th day of February, 1863.*]

CATTLE AND OTHER STOCK.

AN ACT TO SUSPEND THE 3D, 4TH AND 5TH SECTIONS OF THE
17TH CHAPTER OF THE REVISED CODE

Chap. 34.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the third, fourth, and fifth sections of the seventeenth chapter of the Revised Code, entitled "Cattle and Stock," be, and the same is hereby suspended during the existence of the war. [*Ratified the 11th day of February, 1862.*]

Certain sections of 17th chap. Revised Code suspended.

COURTS OF OYER AND TERMINER.

AN ACT AUTHORIZING THE GOVERNOR TO ISSUE COMMISSIONS
TO HOLD COURTS OF OYER AND TERMINER, AND FOR OTHER
PURPOSES.

Chap. 35.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That "on petition of the county court of any county, or on the application of the attorney general, or the solicitor of any of the judicial circuits, or for other good causes shown," the Governor shall issue commissions of oyer and terminer, to the judges of the superior courts of law, which courts of oyer and terminer, shall have jurisdiction to indict and try all white persons, slaves, and

Governor, in certain cases, to issue commissions of Oyer and Terminer.

free persons of color, and all other persons charged with capital felonies, crimes, misdemeanors, or any offences against, or in violation of the statute law of the State, or any violation or offence whatever of the criminal law, of which the superior courts at their regular terms, have jurisdiction; and the judges shall be clothed with all necessary powers for the trial of any person or persons, charged with the violation of the criminal law, or the statute law of this State; and the presiding judge shall, and may proceed to try, continue or remove indictments, such continuance or removal to be regulated by the same rules as govern continuances and removals at the general terms of the superior courts of law; the clerks of the superior courts of law shall issue subpoenas for witnesses to attend the sessions of the courts of oyer and terminer, and the witnesses, when summoned, shall attend under the same rules, forfeitures and penalties, and with the same privileges as if the regular term were a regular term. And the judge appointed to hold the court of oyer and terminer, in the county for which application is made, shall fix the term for holding the same, and shall forthwith notify the sheriff of the county of such time appointed for the holding said court; and the officer prosecuting for the State, attending such court, shall be entitled to receive the same fees and compensation as for attending a regular term of the superior court.

Judges may proceed to try.

To be held at same places as other Courts.

SEC. 2. *Be it further enacted*, That the said courts shall be held at the court houses of the different counties, or at the same places at which the general terms of the superior courts are held.

Juries

SEC. 3. *Be it further enacted*, That the clerk of the county court and sheriff, assisted by three justices of the peace, shall, in the same mode in which jurors are drawn for the regular terms, draw a jury of thirty-six persons, who shall be summoned by the sheriff, from which shall be made a grand jury and petit jury; and the judge shall have power to order a special venire.

Criminals from other counties may be tried in counties where confined.

SEC. 4. *Be it further enacted*, That when any person or persons are confined in any jail, other than the jail in the county in which they reside, and there can be no trial of such persons in their own county. on account of the

presence of the enemy, the person or persons so confined, shall be tried in the county in which they are confined, for any offence against the criminal law, or the statute law of this State, of which the superior courts have jurisdiction.

SEC. 5. *Be it further enacted*, That this act shall be in full force from and after its ratification. [*Ratified the 9th day of February, 1862.*]

COUNTY REVENUE AND CHARGES.

AN ACT TO AMEND THE 18TH SECTION OF THE 28TH CHAPTER OF THE REVISED CODE IN RELATION TO PAY OF COMMITTEES OF FINANCE. Chap. 36.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the 18th section of the 28th chapter of the Revised Code, be amended so that the county court, a majority of the justices being present, may allow such compensation to committees of finance as may be deemed just and proper. 28th chap. Revised Code amended.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

COUNTY BUSINESS.

AN ACT AUTHORIZING ONE-THIRD OF THE WHOLE NUMBER OF JUSTICES IN ANY COUNTY TO TRANSACT PUBLIC BUSINESS. Chap. 37.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That it shall and may be lawful, hereafter, when a majority of the justices of the peace of any county in the State of North-Carolina cannot be obtained, that one-third of the whole number in any county shall be authorized and empowered to transact all county business, One third of Justices may transact business.

which now, by law may require a majority of the whole number.

SEC. 2. *Be it further enacted*, That nothing herein contained shall be so construed as to prevent all the justices from acting, whenever present. [*Ratified the 3d day of February, 1863.*]

COMMON SCHOOLS.

Chap. 38. AN ACT TO AMEND THE 5TH SECTION OF THE 19TH CHAPTER OF THE LAWS OF NORTH-CAROLINA, PASSED BY THE GENERAL ASSEMBLY OF 1860-'61 AT ITS FIRST SESSION, CONCERNING COMMON SCHOOLS.

Former law amended.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the 18th line in the 5th section of the 19th chapter of the laws of North-Carolina, passed by the General Assembly in the years 1860-'61, at its first session, be amended as follows: insert the words "on or before the first Monday in June of each and every year."

SEC. 2. *Be it further enacted*, That this act be in force from and after its ratification. [*Ratified the 12th day of February, 1863.*]

DISTILLATION OF SPIRITUOUS LIQUORS.

Chap. 39. AN ACT TO AMEND AN ACT TO PROHIBIT THE DISTILLATION OF SPIRITUOUS LIQUORS.

Former act amended.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That an act to prohibit the distillation of spirituous liquors, ratified in General Assembly the 17th day of December, 1862, be amended by adding in the twelfth line, after the word dollars, "one-half of which be paid to the informer."

SEC. 2. *Be it further enacted*, This act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

EDUCATIONAL ASSOCIATION.

AN ACT CONCERNING THE STATE EDUCATIONAL ASSOCIATION OF *Chap. 40.*
NORTH-CAROLINA.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the provisions of the first clause of the seventh section of the twentieth chapter of the acts of 1860-'61, "An act to incorporate the State educational association of North-Carolina," be and they are hereby continued in force for two years longer, to wit, for the years 1863-'64. [*Ratified the 5th day of February, 1863.*]

Former act continued in force.

ENTRIES AND GRANTS.

AN ACT FOR THE BENEFIT OF PERSONS WHO HAVE ENTERED *Chap. 41.*
VACANT LANDS.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That in any county of the State now in possession of the enemy, or that may hereafter be in the possession of the enemy, whose lands have only been entered, and the other provisions of the act in regard to entering vacant lands cannot be complied with on account of the county being in possession of the enemy, that the person or persons who have entered lands, shall have two years after the ratification of this act to comply with the requisitions of said act: *Provided*, That the time to comply with all the provisions of said act had not expired when such county fell into the hands of the enemy.

Time extended as to persons entering, whose counties are in possession of the enemy.

SEC. 2. *Be it further enacted*, That the beneficial provisions of the foregoing section shall extend to all persons

Extends to persons in service.

in the military service of the State, or Confederate government, or who may hereafter enter the same. [*Ratified the 3d day of February, 1863.*]

Chap. 42. AN ACT TO EXTEND THE TIME OF PERFECTING TITLES TO LAND HERETOFORE ENTERED.

Time extended. SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That all persons who have entered land according to law, since the first day of January, A. D., 1850, and have not paid for the same, shall have till the first day of January, A. D., 1865, to make payments and perfect their titles thereto; *Provided,* That nothing herein contained shall be so construed as to effect the titles of persons who have heretofore obtained grants to said land, or the rights of junior entries; *Provided,* That nothing herein contained shall be so construed as to prevent the collection of bonds given for Cherokee lands.

Proviso:

SEC. 2. *Be it further enacted,* That this act shall take effect and be in force from and after its passage. [*Ratified the 10th of February, 1863.*]

EVIDENCE.

Chap. 43. AN ACT TO ADMIT PROOF OF THE HANDWRITING OF ATTESTING WITNESSES IN CERTAIN CASES.

What evidence admissible.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That in all civil cases where proof of the handwriting of an attesting witness, resident out of the jurisdiction of the court, is admissible to show to them the execution of the instrument attested, the proof of the handwriting of a soldier in the army, absent from the State, or unable to attend if in the State, shall be admissible for the like purpose; and in like cases, proof of the handwriting of subscribing witnesses resident within the lines of a public enemy, shall be admissible. [*Ratified the 27th day of January, 1863.*]

EXECUTORS AND ADMINISTRATORS.

AN ACT TO AMEND THE 46TH CHAPTER OF THE REVISED CODE, *Chap. 44.*
SECTION 18TH.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the 46th chapter of the Revised Code, section 18th, be, and the same is hereby amended by adding after the words "six months," "or for cash if the court for cause shall so order;" *Provided, however,* That the court in ordering such sale, shall not order the sale of more than may be sufficient to pay the widow her year's support, or what may be sufficient for any guardian to expend for the board and tuition of his or her wards for the space of one year. [*Ratified the 3d day of February, 1863.*]

Sec 18 of 46th chap. Revised Code amended.

EXECUTIVE DEPARTMENT.

AN ACT TO AUTHORIZE THE GOVERNOR TO EMPLOY A MESSENGER FOR THE EXECUTIVE DEPARTMENT. *Chap. 45.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the Governor be and he is hereby authorized to employ a messenger for the executive department, at a salary not exceeding one dollar per day, so long as he may deem the same necessary, which salary shall be payable monthly.

Governor may employ a messenger.

SEC. 2. *Be it further enacted,* That the Governor be authorized to pay the messenger heretofore employed by him a salary not exceeding the amount herein provided for during the term the said messenger has been so employed.

SEC. 3. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 28th day of January, 1863.*]

HABEAS CORPUS.

Chap. 46.

AN ACT TO AMEND REVISED CODE IN RELATION TO HABEAS CORPUS.

Judge to direct writ to sheriff.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That upon application for the writ of *habeas corpus*, if the case stated in the petition shall show that adequate relief may not be afforded by directing the writ to the person detaining another in his custody, in every such case it shall be lawful for the judge granting the writ to direct the same to the sheriff of any county where such detention may occur, commanding him to take the body of him who is alleged to be detained and have the same present on the return of the writ, and to summons the party alleged to be guilty of the detention to appear at the time and place of said return and show the cause of detention, and any judge issuing such writ in vacation, or the judge before whom it is tried, shall have the same power to enforce obedience to the writ, to compel the attendance of witnesses, or to punish contempt of his authority, as a court has.

Proceedings in cases of persons discharged and re-arrested.

SEC. 2. *Be it further enacted,* That when any person shall have been discharged out of custody by a judge, on a writ of *habeas corpus*, and shall be arrested and detained upon the same cause on which he was discharged as aforesaid, it shall be the duty of the judge to issue a writ commanding the sheriff of the county where the detention may occur to take the body of the person so detained, and bring the same before him or some other judge having jurisdiction: when such former discharge appearing—and if it appear that such record arrest and detention was made illegally and with the knowledge of the former discharge—the party offending shall be guilty of a misdemeanor and fined and imprisoned at the discretion of the court.

Penalty for false return.

SEC. 3. *Be it further enacted,* That any person guilty of making a false return to any writ of *habeas corpus*, shall be guilty of a high misdemeanor, and shall be fined and imprisoned at the discretion of the court. [*Ratified the 11th day of February, 1863.*]

IDIOTS AND LUNATICS.

AN ACT CONCERNING INSANE PERSONS.

Chap. 47.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That when an affidavit in writing shall be made before a justice of the peace, by any citizen of the State, that any person who has been found by the inquisition of a jury to be an idiot or lunatic, or *non compos mentis*, and whose estate, in the hands of his guardian, shall be sufficient to support him and his family, if he has any, is mischievously inclined, and that his going at large, is dangerous to the community, it shall be lawful for said justice to issue his warrant, requiring the sheriff to bring him before two justices of the peace within ten days, in order that the complaint may be duly examined; and the sheriff, when he executes the warrant, is to notify the guardian.

Proceedings in certain cases.

SEC. 2. *Be it further enacted,* That if the said justices, on the return of the warrant, shall be satisfied that the facts stated in the complaint are true, it shall be their duty to issue process to the sheriff, commanding him to take such insane person and convey him to the insane asylum of North-Carolina, and there deliver him to the superintendent thereof, for safe keeping; *Provided, however,* that the mischievous disposition of such insane persons, shall have been proved by at least two competent and credible witnesses, who have been acquainted with him for more than twelve months.

To be sent to asylum.

Proviso.

SEC. 3. *Be it further enacted,* That if the party arrested shall be sent to the asylum, a copy of the proceedings shall be returned by the justices to the next court of equity of the county; and the said court shall have power, from time to time, to make such orders or decrees concerning his being discharged from, or continued in the asylum, and concerning the payment of his expenses while there, and the expense of sending of him there, out of the principal or income of his estate, as to said court, shall seem just and reasonable under all the circumstances of the case.

Further proceedings.

SEC. 4. *Be it further enacted,* That it shall be the duty

Duty of Attorney General and Solicitors.

of the attorney general and the solicitors, to attend to all cases arising under this act, after the same shall have reached the court of equity, and the court shall have power to decree a reasonable compensation for their services, to be paid out of the estate of such insane person.

Judge in vacation may order discharge.

SEC. 5. *Be it further enacted*, That any judge of the superior or supreme courts may, in vacation, make an order for the discharge from the asylum of any person confined there under this act, if the superintendant thereof shall certify to him, in writing, that he is well satisfied that such person is not mischievous, and would not be dangerous to the community if discharged: *Provided*, That the signature to the certificate shall be duly acknowledged before the clerk of Wake county court, and shall be certified by him under his hand and official seal.

SEC. 6. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 10th day of February, 1863.*]

LANDLORD AND TENANT.

Chap. 48.

AN ACT FOR THE RELIEF OF LANDLORDS.

Proceedings when tenant holds over.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That whenever a tenant, in possession of real estate, holds over after his term has expired, his landlord, or an agent for him, may make affidavit of the fact before some justice of the peace of the county, who shall issue a precept to the sheriff, or other proper officer of the county, commanding him to cause to come before such justice at such time and place as shall be therein mentioned, twenty indifferent freeholders, twelve of whom shall be selected as jurors, who, after being duly sworn, shall examine and enquire into the fact of the tenancy; that the justice issuing the precept shall cause to be notified the tenant holding over, of the time and place of enquiry, who shall be permitted to introduce evidence.

SEC. 2. *Be it further enacted*, That if the twelve free-

holders shall, after having the evidence be satisfied that the tenant holds over, that then the justice of the peace shall issue his order to the sheriff, or other proper officer, commanding him to dispossess the tenant, and to put the landlord in possession. Tenant to be dispossessed.

SEC. 3. *Be it further enacted*, That if either party, plaintiff or defendant, shall be dissatisfied with the finding of the twelve freeholders, he shall be permitted to appeal to the first term of the superior court, upon giving sufficient security; *Provided, however*, if the defendant appeals, he shall be required to enter into bond with sufficient security to cover the cost and all damages. Appeal allowed.

SEC. 4. *Be it further enacted*, That if the sheriff or other proper officer shall fail to execute the precept, or to serve the notice as required without good cause, he shall pay a fine of twenty dollars for each default, and each freeholder shall pay a fine of ten dollars for failing to attend according to his summons, without good cause shown. Sheriff or freeholders failing in duty to be fined.

SEC. 5. *Be it further enacted*, That if the tenant holding over, or any one holding possession for him, shall resist the sheriff or other proper officer, the justice shall bind over the party or parties to the superior court to answer any indictment that may be preferred against him or them. [*Ratified the 26th day of January, 1863.*] Resistance to the sheriff indictable.

LEGACIES, DISTRIBUTIVE SHARES, &c.

AN ACT TO AMEND 2D SECTION 64TH CHAPTER REVISED CODE. Chap. 49.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the second proviso, section second, chapter 64th Revised Code, be, and the same is hereby repealed. [*Ratified the 12th day of February, 1863.*] Former law repealed.

LIMITATIONS.

Chap. 50.

AT ACT CONCERNING THE STATUTE OF LIMITATIONS.

Certain time
to be excluded
in computa-
tion.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That in computations of time for the purpose of applying any statute, limiting any action or suit or any right or rights, or for the purpose of raising a presumption of any release, payment or satisfaction, or any grant or conveyance, the time elapsed since the 20th day of May, which was in the year eighteen hundred and sixty-one, or which may elapse until the end of the present war, shall be excluded from such computation. [Ratified the 10th day of February, 1863.]

MILITIA.

Chap. 51.

AN ACT TO AMEND AN ACT ENTITLED "MILITIA."

Governor to
have power
during war
to call out mi-
litia.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That during the war, the Governor shall have power to call out as militia for local and temporary service, all able bodied men between the ages of eighteen and forty-five years, or such portion thereof in the whole State or any part of the State as he may deem necessary for the public defence. He shall cause the men so called out from each regimental district, as is now established by law to be formed into companies of not less than sixty nor more than one hundred privates, who shall elect the company officers; whenever any of said districts shall furnish a smaller number than a company, or there shall be a residue after the formation of one or more companies, such smaller number may be attached to any adjoining district, and the companies so formed may be organized into battalions and regiments, in which case the commissioned officers of companies shall elect the field officers, the same number of staff officers for each regiment as are provided*

for in the militia law, shall be appointed, and the Governor shall commission all officers during the war, and no longer.

SEC. 2. *Be it further enacted*, That the officers and men shall be subject to the rules and articles of war of the Confederate States, and shall receive the same pay, rations and allowances while in actual service as those of like grade in the Confederate States' service. Pay while in service.

SEC. 3. *Be it further enacted*, That there shall be exempt Exempts. from service under this act the following, to wit: The officers of the executive departments of the State, with their clerks and secretaries; members and officers of the General Assembly; judges of the Confederate and State courts; the attorney general, solicitors of the several judicial circuits, clerks of courts of record, marshals and sheriffs, jailors, registers, county trustees and keepers of the poor; one salt commissioner of each county, two blacksmiths who have established shops in each captain's district; one miller for each public mill; regular ministers of the gospel; the officers and necessary employees of the insane asylum, and institute for the deaf, dumb and blind, with their inmates and pupils; physicians who have been habitually engaged in the practice of their profession for four years immediately before this day; the president, superintendent, treasurer, secretary, an agent for each depot, and a reasonable number of engineers, runners, conductors, and mechanics of each railroad company; one editor and the necessary number of compositors for each newspaper; the president, professors and stewards of colleges; the principal and teachers of academies; the principal and a reasonable number of employees or manufacturers of cotton and woolen goods, iron, leather, shoes, and other articles manufactured of leather, who are working under contracts with the Confederate or State government, or who have brought themselves within the terms of the act of Congress, by agreeing to take, and by taking no more than seventy-five per cent. profit upon their manufactures; but in every case it shall be made to appear to the entire satisfaction of such officer as the Governor may appoint, that such contract or agreement was *bona fide*, and not entered into or pretended merely to escape military duty; and that the Governor shall have pow-

er in special and extraordinary cases to exempt any other person.

Drill officers.

SEC. 4. *Be it further enacted*, That in executing this act the Governor is empowered to employ such officers of the militia as may be necessary, and he may appoint a suitable number of drill officers, with the rank and pay of junior second lieutenants.

Companies raised secretly.

SEC. 5. *Be it further enacted*, That whenever the Governor shall deem it expedient to raise secretly, in places where it cannot be done publicly under this act, companies for special services, he may commission officers for that purpose, with authority to raise such companies to consist of as many men and officers as he may determine, who when in actual service shall be entitled to the same pay and under the same rules as the force herein authorized except as to the appointment of officers, which shall be made by the Governor.

Field officers.

SEC. 6. *Be it further enacted*, That the Governor shall have power to appoint field officers to command any force raised under the 5th section that he may think proper and expedient.

Former laws repealed.

SEC. 7. *Be it further enacted*, That all laws and clauses of laws coming in conflict with this act are hereby repealed and this act shall be in force and take effect from and after its ratification. [*Ratified the 10th day of February, 1863.*]

Chap. 52.

AN ACT TO AMEND THE 1ST, 12TH AND 23D SECTIONS OF CHAPTER 17, OF THE ACTS OF GENERAL ASSEMBLY, FOR THE YEARS 1860-'61.

Amendment.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*; That the 1st section of chapter 17 of the acts for 1860-'61, be amended by striking out all after the words "Major General," in the 5th line, to the word "such," in the 7th line.

Amendment.

SEC. 2. *Be it further enacted*, That the 12th section of said chapter be amended by striking out all after the word "chaplain," in the 8th line, to the end of the section.

SEC. 3. *Be it further enacted*, That the adjutant general shall be appointed by the Governor in the same manner with other members of his staff, and shall hold his office for two years, unless sooner removed by the Governor. Adjutant General shall hold two years.

SEC. 4. *Be it further enacted*, That the 23d section of said chapter, be amended by striking out all after the word "dollars," in the 22d line, to the end of the section. Amendment.

SEC. 5. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 26th day of January, 1863.*]

AN ACT TO AMEND THE MILITIA LAW.

Chap. 53.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That no person over forty-five years and one month of age, shall be required to perform military duty. Persons over forty-five not liable to duty.

SEC. 2. *Be it further enacted*, That all laws and clauses of laws coming in conflict with this act, be, and the same are hereby repealed.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

AN ACT TO AMEND AN ACT ENTITLED AN "ACT TO AMEND AN ACT ENTITLED 'MILITIA,'" PASSED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY. Chap. 54.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the said act be amended by inserting in the 5th line of section 3, between the words "State" and "courts," the words "supreme" and "superior." Former act amended.

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its passage. [*Ratified the 11th day of February, 1863.*]

Chap. 55.

AN ACT TO AMEND THE MILITIA BILL.

Special exemp-
tions.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That an act passed at the second extra session, ratified the 20th day of September, 1861, entitled "the militia bill," is hereby amended in the third section and sixth line, after the words "North-Carolina," so as to read "one steward at the Wesleyan Female College, and one steward at the Chowan Collegiate Institute, in the town of Murfreesboro."

SEC. 2. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 6th day of February, 1863.*]

MONOPOLIES, &c.

Chap. 56.

AN ACT TO PREVENT DURING THE EXISTING WAR MONOPOLIES, EXTORTIONS AND SPECULATION IN BREADSTUFFS AND OTHER ARTICLES OF GENERAL USE AND CONSUMPTION, AND TO MAKE SUCH ACTS CRIMINAL AND TO PROVIDE PENALTIES FOR THE SAME.

Penalty for
purchasing un-
der false pre-
tences.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That any person purchasing any articles of clothing, shoes, leather, cloth of any kind, provisions, wheat, flour, corn, meal, meat, bacon, hogs, cattle, salt or any or either of the aforesaid articles or any other articles or thing by falsely representing that the purchase is for the use of the army, the State or Confederate States, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined in a sum not less than five hundred dollars, and imprisoned not less than six months.

SEC. 2. *Be it further enacted,* That this act shall take effect and go into operation from and after its ratification. [*Ratified the 11th day of February, 1863.*]

REVENUE.

AN ACT ENTITLED "REVENUE."

Chap. 57.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That an *ad valorem* tax of two-fifths of one per cent. be levied for the support of the State Government, the payment of its debts, and the promotion of the general welfare, upon the assessed cash value of the following subjects, to wit:

Ad-valorem tax of two-fifths of one per cent.

(1) Real estate in this State.

(2) All slaves in this State (excepting such as the county courts may have exempted, or may hereafter exempt from taxation on account of bodily or mental infirmity,) to be taxed according to value, which value is to be ascertained by the same persons who assess the value of lands.

Slaves to be taxed according to value.

(3) Money due from solvent debtors, or on hand, or on deposit with individuals, or in the banks, or other corporations, *Provided*, That Confederate and State treasury notes shall be considered money; and *Provided further*, that the person listing his money on hand and at interest, shall be allowed to deduct debts owing by him as principal, and also as surety, where the principal is insolvent.

Money due or on hand.

(4) Money invested in manufacturing and steamboat corporations or companies, according to the shares as fixed by the charter; if the shares be in a corporation, and if there be no incorporation then upon the amount invested; also money invested in county bonds, or State bonds, issued since the 23d of February, 1861; also money invested in every species of trade and traffic, not otherwise taxed herein.

Money invested in corporations, &c.

(5) Household and kitchen furniture, owned by any individual above the value of two hundred dollars, excepting articles of furniture hereinafter specifically taxed.

Household and kitchen furniture.

(6) Horses, mules, cattle, hogs, and other live stock raised or kept for sale, and not for use by the owner, subject to the further exceptions and exemptions hereinafter set forth.

Live stock for sale.

(7) All cotton and tobacco, except that which is owned by the producer, or has been purchased by the owner for his own use, or that of his family or dependents; and fur-

Cotton and tobacco on speculation.

ther, except such cotton as may have been purchased by any person or corporation for the purpose of manufacturing, *Provided*, that no more cotton held by a manufacturer, shall be exempt from this tax, than is needed for the consumption of one year.

Exemption.

SEC. 2. The following property shall be exempt from taxation, to wit: All lands or other property belonging to the Confederate States, or this State, or to any county in this State, or to the University, colleges, or other institutions of learning; all town halls, market houses and other public structures, and edifices, parsonages, and all lots or squares kept open for health, use or ornament, belonging to any city, town or village; all churches and chapels set apart and appropriated to the exercises of divine worship, or to the propagation of the gospel; and such land or other property as may be set apart and kept for agricultural societies, grave-yards belonging to churches, and all other public structures and other property set apart and used for the support and comfort of the poor and afflicted; mechanical and farming tools, books, wearing apparel, and arms for muster, and boats, canoes, nets or seines of the value of one hundred dollars or less.

Property not taxed two-fifths of one per cent, to be listed separately.

SEC. 3. The property hereinafter taxed at a higher rate than two-fifths of one per cent. shall not be liable to the tax of two-fifths of one per cent., but shall be listed separate therefrom.

Dividends and profits.

SEC. 4. Every dollar of nett dividend or profit not previously listed, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North-Carolina, the Bank of Charlotte, and the Bank of Yanceyville, shall pay an annual tax of eight cents, but the same shall not be subject to any county tax.

Stock, &c., to be listed in the counties where the owners reside.

SEC. 5. The stock or interest held by individuals in all corporations or business shall be listed among the individual property of the holders in the counties where they respectively reside.

SEC. 6. The taxes shall be annually collected, and paid as follows: First, to the sheriffs, on all property and subjects of taxation required to be listed as per shedule A. Secondly, to the sheriffs on all property and subjects of taxation, which are not required to be listed, but an account of which is to be rendered upon oath to the sheriffs and to the treasurer of the State as per exhibit C.

When collect
ed, and to
whom paid

SEC. 7. At the first court of pleas and quarter sessions for each county, held on or before the first Monday in March, and at the same term every two years thereafter, the court shall appoint one justice of the peace and two free-holders, men of skill and probity, for each captain's district, or for each school district, at the option of the court, who shall be styled the district board of valuation of their respective districts; the clerk shall issue a notice of his appointment to each man within five days after adjournment of the court. If the court shall fail to make the required appointments, or should from any cause a vacancy occur, any three justices of the peace may make the required appointments or fill the vacancy.

District board
of valuation,
and when ap-
pointed.

SEC. 8. This district board of valuation shall, as near as practicable, ascertain the cash value of every tract of land, or other real estate with the improvements thereon, situate in their district, and also the cash value of every slave required to be listed for taxation in their district, either by viewing the same or otherwise.

Board to ascer-
tain cash value.

SEC. 9. In estimating the value, the board may call and swear witnesses to testify thereto, and they shall take into the estimate any fishery appurtenant therto, or used with the land; also, all mines of metal, stone or coal, or other material discovered or supposed to exist, whereby the price of land is enhanced; also all machinery and fixtures for manufacturing or mechanical purposes, that have been erected or used on the land. When a tract of land shall be in one or more districts, the board of the district in which the owner resides shall ascertain the value of whole tract, and if the owner resides in neither of the districts, the board of the district in which the larger part may be, shall ascertain the value of the whole.

May call and
swear wit-
nesses.

SEC. 10. The owner of the land or slaves, or if he be a

Owner or agent to furnish list.

non-resident, his agent shall furnish the district board with a list, including land entries, setting forth the separate tracts, and also the several contiguous bodies or tracts of land owned by him in the district, together with the names of the water courses, or other noted places on or nearest to which they may be situated, and the number of acres in each separate tract or contiguous body of land, and also the names, ages and number of slaves he may be bound to list.

Town lots.

SEC. 11. Town lots shall be listed separately, and each lot be numbered according to the plot of the town; each separate body or tract of land, and each town lot shall be separately and distinctly valued and returned.

Oath.

SEC. 12. The district boards shall, in each case, administer the following oath to the persons furnishing the required list: You, A. B., do solemnly swear, that the list by you furnished, contains a full and fair statement of every tract of land and town lot and slaves in this district, for the taxes of which you are liable, either in your own right or the right of any other person, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, to the best of your knowledge and belief, so help you God.

Refusal to make oath.

SEC. 13. If any person shall refuse to furnish the list required above, or to take the oath prescribed in the preceding section, he shall be guilty of a misdemeanor, and the justices of the peace of said board shall bind him over to appear at the next term of the Superior Court of the county to answer the charge, and on conviction or submission, he shall be fined at the discretion of the Court.

Non-residents.

SEC. 14. When the owner of the land and slave or slaves, or if he be a non-resident of the State, his agent be not a resident of the district where the land is situated and the slaves required to be listed, the required list with affidavits of the same import as the above required oath subscribed and sworn to before and certified by a justice of the peace, may be transmitted to the district board of valuation, and if received, before the board shall be ready to value the land and slaves contained in the list, such list shall be received as though tendered and sworn to by the owner or agent in person.

SEC. 15. When the board of valuation are not furnished with a list sworn to as above required, or the owner or agent refuses to answer to the correctness of the statements as to the number of acres contained in any tract of land, they may procure a county or other surveyor and have the same surveyed; and the surveyor may recover the amount of his fees and all expenses out of the owner of the land, before a justice of the peace by warrant or attachment, and the board may examine witnesses on oath as to the number and description of the slaves. When list is not furnished.

SEC. 16. The district boards of valuation shall, as soon as practicable, after their appointment, proceed to value all real property and slaves required to be listed in their respective districts as above directed, complete the list by the first Monday of April after their appointment, and annex the following affidavit subscribed and sworn to before a justice of the peace, who shall certify the same: We do solemnly swear that we have diligently enquired and do not believe that there is any real property or slaves required to be listed in the — district of — county subject to taxation, that is not entered and valued in the above list; and the foregoing valuation is in our judgment and belief the actual value thereof in cash, and that in assessing the same, we have endeavored to do equal justice to the public and to the individuals concerned, so help us God. This list and valuation shall remain in the hands of the justice of the peace of the board, and be open to the inspection of any one who wishes to examine it until returned as hereinafter directed. Boards to complete valuation by first Monday of April.
Affidavit.

SEC. 17. On the Thursday subsequent to the first Monday of April, after the appointment of the district boards of valuation, the persons who were appointed as justices of the peace to be members of the different district boards, shall meet at the court-house and organize themselves into a county board of valuation by electing by ballot one of their members chairman and another secretary. In case a justice of the peace of any district board, from any cause, cannot attend, the elder of the two members of the board shall take his place. Justices to meet.

SEC. 18. To this county board of valuation shall the dis-

Boards to make return of lists.

district boards of valuation make returns of their lists. The board shall carefully examine and compare all the lists, and if, in their opinion, the real property and slaves throughout the county shall not have been assessed by a uniform standard of value, they may re-assess any district, or any separate tract or tracts or lots of land, and also any slave or slaves.

When valued too high.

SEC. 19. If any one deem that too high a valuation was put on his land or slave or slaves, he may apply to the county board of valuation for redress, and they shall duly consider the case, and decide as in their judgment is right; the board may call, swear and examine witnesses, or in person view the land or slaves about the value of which they are in doubt.

Quorum.

SEC. 20. Two-thirds of the entire number of the members composing the county board of valuation shall form a quorum for the transaction of business, and the decision of a majority of the members present shall stand as the decision of the board.

When valued too low.

SEC. 21. If in the opinion of the county board of valuation, any tract or tracts of land, or town lots, or slave or slaves have been assessed at too low a value, they shall make lists of such tracts, or lots and slaves, and post them in at least two conspicuous places in the court house, at the time of their adjournment. After they shall have examined and compared the lists, heard the complaints of all who may feel themselves aggrieved by the valuation of their property, the board shall post the list as above required, and adjourn until the fourth Monday of April, when they shall again meet at the court house, hear the complaints of all who may feel themselves aggrieved by their former action, as by the original valuation, and decide each case as to them may appear right; and from this decision there shall be no appeal.

Lists to be returned to clerk.

SEC. 22. When the county boards of valuation shall have performed the duty on them imposed, they shall return the lists received of the district boards of valuation, as by them revised and corrected, to the clerk of the county court, before whom they shall subscribe and swear to the following affidavit annexed to the list returned: "We solemnly

swear that the foregoing lists have been carefully examined and compared, and in our judgment and belief they do, as now corrected, exhibit the actual cash value of every tract or lot of land in this county, with the improvements thereon and privileges thereto attached, and of the slaves required to be listed in this county; and in the discharge of our duties, we have endeavored to do equal justice to the public and the individuals concerned. So help us God."

SEC. 23. Each member of the county and district boards of valuation shall receive out of the county treasury such compensation as the county court may allow, not exceeding three dollars per day, for the time he may have been engaged in the discharge of his duties. Compensation.

SEC. 24. At the first court of pleas and quarter sessions of each county, which shall be held on or after the first day of January in each and every year, except in cases wherein a special court is hereinafter provided for, the court shall appoint for each captain's district or for each school district, at the option of the court, a justice of the peace or a freeholder of known skill and probity, to take the lists of taxable subjects, and the names of such takers of the tax lists, with their respective districts, shall, during the term, be advertised at the court house by the clerk. Takers of tax lists—how appointed.

SEC. 25. If the court shall fail from any cause to make such appointment, any three justices of the peace of the county may meet at the office of the clerk of the county court, on or after the first Monday of April, and appoint the takers of the tax lists for the county, or supply any vacancy arising from death or incapacity to act, and the clerk shall record the same. Vacancies how filled.

SEC. 26. The clerk shall issue notice of all appointments of takers of tax lists as soon as made to the sheriff, who shall serve them within ten days upon the appointees whose duty it shall be to advertise at their several places in their respective districts at least ten days before the time of listing the places and times, when and where he will attend for the purpose of receiving the lists of taxables, which lists he shall take during the last twenty working days in April; they shall perfect their lists and return them to the clerk of the county court on or before the second day of May. Clerks to notify takers of tax lists.

Refusal or failure.

SEC. 27. If any person appointed to take the lists of taxables shall refuse, or willfully fail to discharge the duties of his appointment, he shall be deemed guilty of a misdemeanor.

Oath.

SEC. 28. Every person appointed to take the lists of taxables before he enters upon the duties of his appointment, shall take the following oath, to be administered by any justice of the peace, to wit: I, (A. B.,) do solemnly swear that I will perform all my duties as taker of the tax lists for the district for which I have been appointed, according to my best knowledge and ability. So help me God.

Owner to furnish written list of taxables.

SEC. 29. It shall be the duty of every one liable to pay tax, residing in any district, or having property therein liable to taxation, at the time and place appointed by the taker of the lists, to furnish him a written list of his taxables; mentioned in section first of this bill and in schedule A, hereafter set forth, setting forth the number of acres of land he is bound to list, on what waters situate, the valuation of each tract of land, and the number, ages and value of his slaves, as assessed by the board of assessors next preceding the time of listing, and any other slaves subsequently acquired, and his estimate of value of such articles, or subjects of taxation not mentioned in the first section of this act, as are taxed *ad valorem*; and such listing and valuation shall have reference to the property owned and the subjects of taxation held by the tax-payer and its value on the first day of April next before the listing thereof, and the taker of the tax list shall administer to the person furnishing said list the following oath: You solemnly swear that the list by you furnished contains a full statement of all the property and subjects of taxation which you are bound to list either in your own right or in right of any other person, and that the property valued by you is not worth more in cash than the valuation annexed, to the best of your knowledge and belief; *Provided, however*, that in the year 1863 the taker of the tax lists shall not take the lists of lands and slaves, but they shall be ascertained by the clerk of the county court, and entered by him on the tax list to be furnished to the sheriff or tax collector, from the lists of the assessors, and after the year 1863 and until another assess-

Oath.

Special provision for 1863.

ment of slaves, they shall be listed at the same valuation; *Provided, however,* that when the tax lister shall make oath in writing that any slave has become greatly impaired in value by reason of disease, or other bodily or mental infirmity, he may list such slave at such price as he may state on oath is the then present value of such slave, and where a slave shall have been acquired after the assessment, the person listing shall list him at the same value at which he was listed by his former owner if known to him, and if not known to him, he shall file a written affidavit stating his cash value on the first day of April preceding such listing, and as to the slaves born after the assessment, the lister shall be required to state on oath their cash value on the first day of April preceding, and they shall be listed accordingly.

SEC. 30. Every taker of the tax lists shall be allowed such compensation for his services as the county court may in its discretion allow to be paid out of the county treasury. Compensation.

SEC. 31. Every taker of the tax list after the year 1863, shall be furnished by the clerk of the county court, with a fair copy of the return made by the last board of valuation of the real estate and slaves in his district, and with the necessary printed form of tax bill to be furnished by the comptroller, under the provisions of this act. Takers of tax lists to be furnished lists by the clerk.

SEC. 32. The comptroller, at the public cost, shall have prepared and printed, as they may be needed, forms of tax lists, with all the articles and subjects of taxation to be listed by virtue of this act, mentioned separately over the heads of parallel columns, in which the amount or quantity or description of each article or subject to be listed is to be set down: and he shall annually furnish to each county court clerk, for the use of the county revenue officers, such other blanks as he may deem necessary. The Comptroller to have tax lists prepared.

SEC. 33. The taker of the tax list shall set down each article or subject in its proper column against the name of the person listing, arranged in alphabetical order, and return the same to the clerk of the county court as required in section eight. How takers shall proceed.

SEC. 34. In the return of said lists the tax lister shall annex the following affidavit: "I solemnly swear that I have Oath.

diligently inquired and have no just reason to believe that there is any property or other subjects of taxation in my district not entered and valued (where the same is required to be valued by the owner) in the above list, with the following exceptions, (here enumerating the exceptions) so help me God."

The clerk to deliver the tax lists to the sheriff by the 25th of June.

SEC. 35. The clerk of the county court annually, on or before the twenty-fifth of June, shall deliver to the sheriff of the county a fair and accurate copy of the tax lists (inserting therein) for the year 1863, the land and slaves, from the list returned to him by the assessors, in alphabetical order, which contain the public tax, or tax payable to the public treasurer, and the taxes payable to the county court. It shall set forth the separate amount due from each subject of taxation, and extend the aggregate amount due from each person in columns; and if any clerk shall fail to furnish the sheriff, at the time prescribed, with such copy, he shall be deemed guilty of a misdemeanor, and the sheriff shall inform the grand jury thereof.

The clerks to make record.

SEC. 36. The clerks shall record the returns at length made by the takers of the tax lists in alphabetical order, keeping the return of each district separate from the others.

Clerk to return an abstract to the Comptroller.

SEC. 37. The clerk on or before the first day of August in each year, shall return to the comptroller an abstract of the same, showing the number of acres of land, and their value, and the value of town lots, and the number of white and free black polls, the number and value of the slaves separately, and specify every other subject of taxation, and the amount of State tax due on each subject, and the amount of the whole; at the same time the clerk shall return to the comptroller an abstract of the poor, county and school taxes, paid in his county, setting forth separately the tax levied on each poll, and on each other subject of taxation, and also the gross amount of taxes imposed for county purposes.

Forfeiture of the clerks, &c.

SEC. 38. If any clerk shall fail to perform the duties prescribed by the preceding section, or shall fail to return to the comptroller a copy of the sheriff's returns made, sworn to and subscribed as required in section — of this act, he shall forfeit and pay to the State one thousand dollars, to be

recovered against him and the sureties of his official bond in the superior court of Wake county at the term next after the default, on motion of the Attorney General, and it shall be the duty of the comptroller to inform the Attorney General of such default.

SEC. 39. For services of clerks in relation to taxes where no fees are specially provided for in this act, they shall be paid by the county courts such sums as said courts may deem reasonable and just. Compensation.

SEC. 40. The sheriff shall forthwith proceed to collect said taxes, and when he shall collect by his deputies, who are not sworn as others, such persons shall, in open court, or before a justice of the peace of the county, take an oath faithfully and honestly to account for the same, with the sheriff or other person authorized to receive them. Deputy sheriff to be sworn.

SEC. 41. The sheriff shall give to each tax-payer one receipt for the amount of his taxes, specifying how much is for State taxes and how much for county taxes. Receipts.

SEC. 42. If any sheriff shall die during the time appointed for collecting taxes, his sureties may collect them, and for that purpose shall have all the powers of collecting the same of the collectors and tax-payers, which the sheriff would have had, and shall be subject to all the remedies for collection and settlement of the taxes on their bond or otherwise, as might have been had against the sheriff if he had lived. On the death of a sheriff.

SEC. 43. The sheriff and (in case of his death) his sureties shall have one year and no longer from the day prescribed for his settlement and payment of the State taxes, to finish the collection of all taxes; but this extension of time shall not extend the time of the settlement of the taxes. Time for settlement.

SEC. 44. The sheriff shall collect the taxes as they are set down in the list, and moreover, shall collect of all persons whose taxables are not listed, double the taxes imposed on the same subjects; and as to any land not listed, which may not have been assessed at the last assessment, the same in estimating the double tax, shall be deemed to be of the value by the acre, of the highest valued tract adjoining thereto; and as to any personal property not listed, herein taxed according to value, the sheriff may call on a justice of the peace of the vicinage, who shall value the same and Sheriff to collect according to the lists, &c.

put his valuation in writing, and the sheriff shall collect a double tax on such valuation.

Sheriff to advertise.

SEC. 45. Immediately on receiving the tax lists, the sheriff shall advertise the fact, and that he holds them ready for inspection. He shall also request therein, all persons to inform him of any taxables which are not listed; for the more efficient collection of the taxes, the sheriff at any time, from the delivery to him of the lists, till the first day of October, in the next year may, and if there be need, shall distrain and sell the property of the tax-payer to satisfy the same, selling first his personal and then his real estate.

Compensation.

SEC. 46. In each case in which the sheriff collects by distress, he shall be entitled to an extra compensation of forty cents, to be collected with the tax.

Persons about to remove.

SEC. 47. If any person liable for taxes on other subjects than land, shall [be] about to remove from the county, after listing time, and before the period for collection, the sheriff shall make affidavit thereof before the clerk, and obtain from him a certificate of the amount of such person's tax, and forthwith collect the same.

Court to issue a *fi. fa.* in certain cases.

SEC. 48. If any person be liable for taxes in any county wherein he shall have no property, but shall be supposed to have property in some other county, and will not pay his tax, the sheriff shall report the fact to the county court held next after the first day of October, and thereupon the court shall direct the clerk to issue a *fi. fa.* to the sheriff of that county, returnable to the court whence it issues for such tax, and the cost of process and executing the same, which the sheriff shall execute in the manner of writs of execution in other cases, and the tax collected thereon, shall be paid to the clerk of the court, and by him paid to the sheriff to be accounted for as other taxes.

Sales to be advertised.

SEC. 49. The sale under distress of personal estate for taxes shall be advertised ten days previous thereto, at three public places in the district wherein the delinquent tax payer shall reside, and if he reside not in the county then in the district where the taxables were or ought to have been listed; and the amount of tax shall be stated in the advertisement.

SEC. 59. The sale of land for taxes due thereon shall be made under the following rules :

Rules for advertising sales for taxes.

(1) The sheriff shall return to the court of pleas and quarter sessions of his county, held next after the first day of January, a list of the tracts of land which he proposes to sell for taxes, therein mentioning the owner or the supposed owner of each tract, and if such owner be unknown, the last known or reputed owner, the situation of the tracts and the amount of the taxes for which they are respectively to be sold, which list shall be read aloud in open court, recorded by the clerk upon the minutes of the court, and a copy thereof shall be put up in some public part of the court-house.

Sheriff to make return to the county court.

(2) The county court shall order the clerk of the court to issue notice to every person whose land is returned as aforesaid ; and a copy of the notice shall be served by the sheriff on the owner or agent and returned to the next county court ; and if the owner be a non-resident, the clerk shall publish the same in some newspaper printed in the State, in which advertisement shall be mentioned the situation of the land, the streams on or near which it lies, the estimated quantity, the names of the owners, where they are known, and the names of the tenants of the same.

The court to order clerk to notify, &c.

(3) The sales shall be made within the two terms next succeeding the term when the returns are made of lands to be sold, and at such place in the county as is directed for the sale of land under execution ; and the whole expense attendant on the advertising and sale shall be chargeable on the lands and raised at the sale.

When returns are to be made.

(4) The whole tract or contiguous body of land belonging to one delinquent person or company shall be set up for sale at the same time, and the bid shall be struck off to him who will pay the amount of taxes, with the expenses aforesaid, for the smallest part of the land.

The whole tract to be sold.

(5) At the second term next succeeding the term when the returns are made of lands to be sold, the sheriff shall return a list of the tracts actually sold for taxes, the quantity of the tract bought and to be laid off, the name of the purchasers and the sum paid to the sheriff for taxes and charges, which list shall be read aloud by the clerk in open court,

The sheriff to return a list of tracts sold.

shall be recorded in the minutes of the court, and a copy thereof shall be put up by the clerk during the term in some public part of the court house.

Failure of
sheriff.

SEC. 51. If any sheriff or clerk shall fail to perform any of the duties prescribed in sections 47 and 48 of this act, he shall forfeit and pay to the person aggrieved, one hundred dollars, and he and his sureties shall moreover be liable for all such damages as any person may sustain by reason of such default.

The lands of
infants, &c.,
not to be sold.

SEC. 52. The land of an infant, lunatic, or person *non compos mentis*, shall not be sold for taxes; *Provided, however*, that when land may be owned by such persons in common with another or others, free of such disability, the share or interest of the person so free, shall be subject to be sold for the taxes due on the whole tract; but before setting apart the quantity bid off, the purchaser, by petition, shall cause the tract to be divided among the tenants in common, and the share or interest of the defaulting taxpayer being set apart, the purchaser may proceed to lay off on such share the quantity by him bid off and secure the title as before provided; and the time necessarily employed in procuring such division shall not be reckoned against the purchasers.

Owner may re-
deem.

SEC. 53. The owner of land sold for taxes under section 50 of this act, his heirs, executors or administrators or any other person for them, may redeem the same from the purchaser, at any time within one year after the sale, by paying or tendering in payment to the purchaser or to the county court clerk of the county where the land lies, the full amount paid to the sheriff and twenty-five per cent. thereon.

If not redeemed,
what to be
done.

SEC. 54. If the land so sold, shall not be redeemed within the period aforesaid, the purchaser may, at the end of that time, select the quantity of land struck off to him out of any part of the tract or body, of which the same was bid off, the said quantity to be laid off in one compact body as nearly square as may be, and adjoining to some of the out-lines of the whole tract or body of land.

SEC. 55. Within one year after the time of redemption shall have passed, the purchaser, at his own cost, his heirs,

executors or administrators, or any of them, may procure the quantity bid off to be surveyed by the county surveyor, who shall make out and certify, under his hand, a fair plot of the survey, with the courses and distances fairly and truly set forth, and if the county surveyor, on request, shall fail to make such survey and plot, then any other surveyor may make and certify the same.

The purchaser may have land surveyed a year after the time of redemption.

SEC. 56. The sheriff on being presented with such certified plot, within the year after the time of redemption is passed, shall convey to the purchaser the land therein contained.

The sheriff to make a title, if sold by him.

SEC. 57. When by any provision of the law, any sheriff or officer other than the person who sold for the taxes, shall be authorized to execute a conveyance for the land, the purchaser shall apply to the county court, and on showing to the court that such purchase has been made, and the price paid to the sheriff who sold, and that he has paid the other taxes since accruing thereon, the court shall direct the present sheriff to execute a deed on the purchaser's producing to him a certified plot and survey as is provided for in sections 55 and 56 of this act.

Title in other cases.

SEC. 58. The purchaser of land, sold for taxes, under section 50 of this act, shall be considered as taking and holding the same subject to all the taxes accrued from the first day of April in the year preceding the purchase.

Purchasers under Section 50.

SEC. 59. If any county surveyor, being required within two months after the survey may be lawfully made, to survey the land bid off at sale for taxes, shall wilfully fail to do so within four months after such request, he shall forfeit and pay to the purchaser, or his executor or administrator, one hundred dollars.

Forfeit of county surveyor.

SEC. 60. If no person will bid a less quantity than the whole land, for the taxes, the bid shall be deemed the bid of the State, and the land shall be struck off to the State as the purchaser, and the sheriff shall report in writing to the county court at the time he returns the list of lands sold for taxes, what and whose lands are thus struck off to the State, describing them particularly, which report shall be recorded on the minutes of the court, and thereupon the title of said lands shall be deemed to have been vested in the State from the time of purchase.

When to be deemed the bid of the State.

The clerk to
make and certi-
fy two copies.

SEC. 61. The clerk shall, within twenty days after the return of the sheriff's report of the land sold to the State, make and certify two copies thereof, one of which he shall transmit to the comptroller and the other deliver to the sheriff, (or his sureties when they act) who shall deposit the same with the Secretary of State, to be by him recorded, and the secretary shall grant to the sheriff a certificate, setting forth what and whose land and the quantity and value thereof, have been sold for the taxes and struck off to the State.

Penalty for not
making return.

SEC. 62. If any sheriff or other person authorized thereto, shall sell for taxes and strike off any land to the State, and shall fail duly to report the same to the county court, or to duly obtain and deposit a copy thereof with the Secretary of State, the comptroller shall, in his report to the treasurer, charge such sheriff (or other person acting in his stead) with the sum of two thousand dollars, and the treasurer shall recover the same as an unpaid tax.

How redeemed.

SEC. 63. Lands bid off for the State may be redeemed in like time, and under the same rules and regulations as those purchased by individuals, except the payment (which shall be double in amount of all taxes for which they were sold) shall be made to the treasurer, and on his certificate thereof the Secretary of State shall, on being paid his fees issue a grant to the original proprietor, his heirs or assigns, and at the same time shall certify the payment to the comptroller.

Liable to entry.

SEC. 64. Lands bid off for the State, shall, as to the person for whose tax the same is sold, his heirs or assigns, be liable to be entered as vacant lands, subject, nevertheless, to the right of redemption within the time prescribed.

Sureties may
report.

SEC. 65. When land shall be sold for its tax, and the sheriff shall die, or otherwise become unable to report his sales, his sureties may report the same within the time prescribed, and shall proceed as to the land bid off by the State, in the same manner as the sheriff might.

Real estate
bound.

SEC. 66. When any person shall sell his real property, and shall have no estate within reach of the sheriff, to satisfy the taxes due from him on any subject of taxation, the real property shall be bound for all such taxes.

SEC. 67. Every conveyance made by any deceased person, with the fraudulent intent to evade the collection of any taxes by this act imposed, shall as against the State be void, and the taxes shall be chargeable at the suit of the State of North-Carolina, on the property conveyed in the hands of vendees, donors and assignees.

Conveyance to avoid taxes void.

SEC. 68. If the sheriff, or other person shall discover that any land has not been assessed, he shall make it known to the county court, whereupon a board shall be appointed to assess the same, who shall proceed in the manner herein provided, and the court shall ascertain the amount of tax which, within the ten preceding years, the land has been liable for but not paid, and the sheriff shall be ordered forthwith to collect treble the amount with interest, of all such tax, by distress or otherwise.

Lands not assessed.

SEC. 69. It shall be the duty of the sheriff to inform the attorney general, and the solicitors of the State, for the circuits and counties, concerning all omissions by tax payers, done in their respective counties to defraud the State of its revenue; and the attorney general and solicitors for the State for circuits, upon information or good cause of suspicion, that any person has wilfully omitted to return his tax list, or has wilfully failed to file an accurate and fair list of all the property, estate and subjects on and for which he is liable to be taxed, shall file a bill in equity against the person so in default, and the answer of the defendant shall not be competent against him in any criminal or penal prosecution; and whenever a suit is brought, or a bill filed in behalf of the State, under any provisions of this act, it shall be done in the name of the State of North Carolina.

Sheriffs to inform Attorney General, &c.

SCHEDULE A.

SEC. 70. The following subjects shall be annually listed in addition to those mentioned in the first section of this act, and taken as herein specified:

Subjects to be listed.

(1) Every taxable poll, one dollar and twenty cents; *Provided*, that the county court may exempt such poor and infirm persons as they may declare and record fit subjects of exemption; and, *Provided further*, that soldiers in the

Polls.

actual service of the Confederate or State government, shall not be required to list or pay a poll tax.

Toll Gates.

(2) Every toll gate on a turnpike road, and every toll bridge, and every ferry $2\frac{1}{2}$ per cent. on amount of receipts during the year, and all keepers of houses of public entertainment, whether in town or country, whose annual receipts amount to three hundred dollars or more, a tax of one per cent. on the receipts.

Gates across highways.

(3) Every gate, permitted by the county court to be erected across a highway, fifteen dollars.

Note shavers.

(4) Every note shaver, or person who buys any note or notes, bond or bonds made by individuals, shall list the profits made and received, or secured on all such purchases made by him during the year ending on the first day of July, whether made for cash or in exchange for other notes or bonds, and pay a tax of ten per cent. on the aggregate amount of such profits, in addition to the tax imposed by this act on the interest he may receive on such notes or bonds; *Provided*, that there shall be no deduction made from the profits in consequence of any losses sustained.

Negro traders.

(5) Every person resident in this State, engaged in the business of buying and selling slaves, whether the purchases be made in or out of the State for cash or on a credit, one-half of one per cent. on the total amount of all his purchases, during the twelve months preceding the first day of April.

Persons buying slaves to sell again.

(6) Every person resident in this State, not a regular trader in slaves, who may buy a slave or slaves to sell again, whether such purchase be made in or out of the State, for cash or on credit, one-half of one per cent. on the total amount of his purchases during the twelve months ending the 31st of March of each year.

Vehicles.

(7) Every carriage, buggy or other vehicle kept for pleasure or the conveyance of persons, of the value of fifty dollars or upwards, one per cent. on its value. Every stud horse or jackass let to mares for a price, belonging to a resident of the State, six dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as a tax, such jack or stud to be listed, and the tax paid in the county in which the owner resides.

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

(9) Every watch, except those kept for sale, one per cent on their value; every harp in use \$2.50; every piano in use \$1.50; every gold headed cane in use \$1.00; every silver headed cane in use 50 cents. Watches, &c.

(10) Every resident surgeon, dentist, physician, lawyer, portrait or miniature painter, daguerrean artist, or other person taking likenesses of the human face, and every commission merchant, factor, produce broker and auctioneer, every State and county officer, every president and cashier, superintendent or treasurer of any bank, railroad, or other incorporated company, whose total annual receipts and income in the way of practice, fees, wages, perquisites and emoluments amount to or are worth one thousand dollars, or upwards, one per cent on such total receipts and income; *Provided* that this clause shall not be construed to apply to the salaries of the judges of the supreme or superior courts of law, nor to the salaries of military officers in the actual field service of the Confederate or State governments, nor to the salary of the Governor. Surgeons, dentists, &c.

(11) Every head of a family shall list all his dogs above two on any one plantation, including those owned by his slaves, or any other person resident on his land or living in his family; and every person not the head of a family shall list all the dogs owned by himself or his slaves except one, and a tax of one dollar shall be collected on each dog listed; *Provided however*, that no one shall be required to list dogs under eight months old; *Provided however*, that the county courts of each county, a majority of the justices being present, in their discretion may levy the above taxes on dogs, and the taxes collected, levied under this section shall be for county purposes. Dogs.

(12) Every person who shall have traveled any railroad in this State in which the State has an interest as a stockholder, or with which the State may have exchanged its bonds, paying nothing, (commonly known by the name of dead-heads) or paying less than two and a half cents per Dead Heads.

mile, or any member of whose family shall have so traveled, (excepting the officials and employees travelling in the actual discharge of their duties as officials or employees, and excepting also ministers of the gospel travelling in the actual discharge of their religious functions,) shall list the number of miles he or any member of his family shall have so traveled the year preceding the first day of April, and shall pay a tax of two and a half cents per mile for each mile so traveled by him or by any member of his family, and on failure or refusal so to list, he shall be guilty of a misdemeanor, and on conviction, shall pay a fine of not less than one hundred dollars.

Brandy distillers.

(13) Every person who shall have distilled brandy for himself, for sale, and every one who shall have had brandy distilled for sale, the year preceding the first day of April in every year, shall list the number of gallons so distilled, and pay a tax of ten cents per gallon.

Liquor dealers.

(14) Every resident of the State, who may have brought into the State, or who may have bought from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, for the purpose of sale, twenty per cent on the amount of his profits, and every person who may have bought to sell again, spirituous liquors, distilled in this State, ten per cent on the amount of his profits.

Dividends and profits.

(15) On every dollar of nett profit or dividend declared, received or due during the year preceding the first of April in each year, (and not previously listed) upon money or capital invested in manufacturing cotton or woolen goods, leather, or articles made of leather, iron and tobacco, and also on every dollar of nett profit or dividend on money invested in steamboat companies, (whether incorporated or not,) and in railroads a tax of two cents.

Collateral descents.

(16) Upon all real and personal estate, whether legal or equitable, above the value of one hundred dollars, situated in this State, which shall descend or be devised or bequeathed to any collateral relation or person, other than a lineal ancestor or descendant, or the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled under the law for the distribution of intestates estates, and

which real and personal estate may not be required in payment of debts and other liabilities, the following *per centum* tax upon the value thereof shall be paid :

Class 1. If such collateral relation be a brother or sister, a tax of one per cent.

Class 2. If such collateral relation be a brother or sister of the father or mother of the deceased, or child of such brother or sister, a tax of two per cent.

Class 3. If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

(17) The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax.

(18) The personal estate 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 estate settled to the sheriff of the county.

(19) If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* tax corresponding with the relative value of his estate or interest.

(20) 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 interest.

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

Sec. 71. Every person shall, at such time and place as shall be designated by the persons appointed to take the list of taxables, list all the real and personal estate, and other taxable subjects enumerated in schedule A of this act, which were his property or in his possession, or were the subjects of taxation on the first day of April of that year.

All property to be listed in possession on 1st of April.

Executors, &c.,
to list property
of testators,
&c.

SEC. 72. Lists of taxables of testators, intestates, minors, lunatics, insane persons, absentees, and other estates held in trust, shall be rendered by the executor, administrator, guardian, agent, trustee, or *cesqui que trust*, as the case may be.

Real estate to
be listed where
situated, except
in certain
cases.

SEC. 73. Real estate shall be listed in the county where situated, and where a tract of land is divided by a county line, shall be listed in the county where the larger portion shall be situated, except when the owner resides in one of the counties in which a portion of the tract is situated, in which case, if he holds the lands in both counties under one title, he shall list in the county in which he resides; where the Pedee and Yadkin rivers shall be the dividing line between counties, in that case the land shall be listed in the county where the same shall be situated.

When divided,
the parts to be
valued, &c.

SEC. 74. Where any tract of land or town lot shall have been divided, after valuation by the board of valuation, the taker of the tax list shall return the separate valuation of each part, making the aggregate value of the parts equal to the board valuation of the entire tract or lot.

To facilitate
collection of
tax on collat-
eral descents.

SEC. 75. To facilitate the collection of tax on collaterals, every executor or administrator shall return in his inventory, whether his estate goes to the lineal or collateral relations of the deceased, or to a stranger, and if to collaterals, the degree of relationship of said collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and to the use of the State.

When to be
listed, and
where.

SEC. 76. Every poll that is or will be of the required age on the first day of July of any year, shall be listed that year; every owner, if in the State, shall list his slaves in the county in which he resides; and if the owner be a non-resident of the State, or a refugee from his county, the hirer or person who has the slaves in possession, shall list the same and pay the taxes. Slaves hired out beyond the limits of the State, shall be listed by the owners as well as those employed within the State; *Provided*, that the provisions of this act shall not apply to owners of slaves who have permanently located said slaves beyond the limits of the State, and hire them from year to year in other States.

SEC. 77. Such slaves and other taxable personal estate, as are employed on the land of the owner, shall be listed in the county in which the land is listed.

Slaves to be listed where the land is.

SEC. 78. Every head of a family, or owner of land or town lot, who, on the first day of April, shall have a taxable free person of color as a member of his family, or in his employment, or living on his land or in his house, shall list such person for taxation, and pay the tax.

Free persons of color.

SEC. 79. Personal property, and other subjects of taxation, unless otherwise directed in section 75 [?] shall be listed in the district where the owner or lister resides; but if the owner reside out of the State, they shall be listed in the district where his agent or the person liable for tax may reside.

Personal property, &c.

SEC. 80. That no taker of a tax list shall take the list of any one without administering the oath prescribed in section 29, on pain of paying one hundred dollars to any one who will sue for it; *Provided*, that females, aged and infirm persons and persons not resident in the county, or absent from the county during the days of listing taxables, may transmit their list to the taker of the tax list, with the foregoing oath subscribed and sworn to before, and certified by a justice of the peace, which list, if transmitted to the taker of the tax lists, on or before the day appointed for taking the lists, shall be entered by him as though sworn to in his presence.

Takers of lists to require oath.

SEC. 81. That if any person shall refuse to take the oath prescribed in section 29, of this act, he shall be deemed guilty of a misdemeanor, and the taker of the tax list shall forthwith commit him to the common jail, unless he will be recognized with sureties, to appear at the next term of the superior court of the county to answer the charge, and on conviction or submission, he shall be fined one hundred dollars, at least, more than the amount of his taxes.

Refusal to make oath adjudged a misdemeanor.

SEC. 82. That if any person neglect to list his taxables on the day or days appointed for that purpose, he may list it at any time before the lists are returned to the court, under the same rules and regulations as laid down for listing on appointed days on paying to the person taking the list, twenty-five cents, as compensation for his extra trouble.

Taxables may be listed before lists are returned.

SEC. 83. If any one shall be charged with more polls, or other subjects of taxation than he is liable for, he may apply

Overcharged taxables.

to the county court for relief, and if the court shall find that he has cause for complaint, it shall direct the clerk to render a true account thereof, and the account thus rendered, certified by the clerk, shall be returned to the comptroller, who shall credit the sheriff with the overcharge in his settlement of that year.

Clerical errors.

SEC. 84. If after the tax list shall be placed in the hands of the sheriff, it shall be made to appear to the county court that there is any clerical error therein, whereby any one shall be charged with more or less polls, or other subjects of taxation, or a greater or less valuation than that fixed by the board of assessors, the court shall direct the clerk to enter a true account thereof upon his minutes, which he shall certify to the comptroller, who shall debit or credit the sheriff accordingly, in his settlement of that year.

Applications
for relief.

SEC. 85. If the application for relief be made to the court, after the sheriff shall have settled the accounts with the comptroller, the court shall carefully examine the case, and if in its opinion, the applicant is entitled to relief, shall direct the clerk to record on the minute docket, the cause of complaint, and the amount which, in the opinion of the court, should be refunded to the applicant. The clerk shall make out a copy of such record, certify the same under the seal of the court, and deliver it to the applicant, who shall pay to the clerk a fee of fifty cents. Such copy shall then be transmitted to the comptroller of the State, who, on finding the proceedings in conformity with the requirements of this section, shall credit the treasurer of the State with the amount specified, and make an endorsement to that effect, on the transcript. The treasurer shall, on presentation of such copy thus endorsed, pay to the holder of the same, the amount to be refunded.

SCHEDULE B.

SUBJECTS TAXED WITHOUT BEING LISTED.

Sheriffs to give
license.

SEC. 86. The sheriff shall annually collect the taxes as set forth in this schedule, and grant to each party paying the tax, a license to carry on his business, until the first day of July next ensuing, except in cases where the tax is on non-

resident traders in slaves, or horse and mule drovers, in which case no license shall be required.

(1) Every company of circus riders, or exhibitors of collections of animals, seventy-five dollars for each county in which they shall perform or exhibit for reward. Every separate exhibition (commonly known as side-shows,) accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which they exhibit for reward. Circus riders.

(2) Every company of stage or theatrical players, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, twenty dollars for each county in which they exhibit for reward. Stage players.

(3) Every company of itinerant singers or performers on musical instruments, or dancers, or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward. Itinerant singers.

(4) Every insurance company incorporated out of the State, five per cent upon its gross receipts. Insurance companies.

(5) Every agency of a bank incorporated out of the State, five hundred dollars. Bank agencies.

(6) Every money or exchange, bond or note broker, private banker or agent of a foreign broker or banker, ten per cent upon his profits. Brokers, &c.

(7) Every express company six hundred dollars. Express company.

(8) Every public billiard table one hundred and twenty-five dollars; every private billiard table twenty-five dollars; every bagatelle and roulette table fifty dollars. Billiard tables.

(9) Every public bowling alley, whether called a nine-pin or ten-pin alley, or by any other name, fifty dollars; every private bowling alley ten dollars. Bowling Alleys.

(10) Every livery stable, or places where horses and vehicles are kept for hire, fifty dollars. Livery stable.

(11) Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, fifty dollars. In addition to this, such retailer shall list the amount of liquors, wines and cordials, as required in schedule A of this act, and pay the tax there imposed. Retailers of liquors.

(12) Every non-resident of the State who, in person or by agent, shall purchase any slave or slaves in this State, shall, immediately after such purchase, become liable to Non-resident negro buyers.

pay a tax of one-half of one per cent on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, one-half to his own use and the other half to the use of the State. When the purchase was made by an agent, such agent shall be equally liable for the tax and forfeiture with the principal.

Non-resident
negro sellers.

(13) Every non-resident of the State who, either in person or by agent, brings a slave or slaves into the State and sells, shall pay one-half of one per cent on the amount of each sale effected. If he fail to pay this tax, the purchaser shall be liable for the same, and the sheriff of the county in which the sale was made, or in which the purchaser resides, shall collect, by distress or otherwise, out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer.

Slave dealers
held to be non-
residents un-
less otherwise
proven.

(14) Every buyer or seller of slaves shall be held to be a non-resident of the State, unless he produce satisfactory evidence to the sheriff that he is a resident.

Playing cards.

(15) Every person that sells playing cards, fifty cents per pack on all cards sold by him during the year.

Riding vehi-
cles.

(16) Every person that for himself, or as agent for another, at his regular place of business, sells riding vehicles, manufactured out of this State, one per cent on his sales.

Auctioneers.

(17) Every auctioneer, on all goods, wares or merchandize, placed in his hands by a merchant resident in the State, (whether owner or not,) or by a commission merchant, one per cent on gross amount of sales, and if by itinerant traders or such as are non-residents of the State, five per cent on gross amount of sales, subject to all the regulations and exceptions set forth in the tenth chapter Revised Code, entitled "Auctions and Auctioneers."

Every mer-
chant, grocer,
&c.

(18) Every merchant, merchant-tailor, jeweller, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal or agent for another, carries on the business of buying and selling goods or wares, merchandise or whatsoever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of one per cent on the total amount of his purchases,

whether made in or out of the State, for cash or on credit; *Provided*, that the value of articles, which are received in payment of goods sold at the usual place of business, shall not be estimated in the amount of purchases.

(19) From and after the first day of January, 1863, every person or corporation manufacturing cotton or woolen cloth, or a mixture of both, cotton, yarn, leather, shoes, boots, flour, salt, implements of husbandry, wagons, wagon-harness, and all articles manufactured out of leather, clothing and iron, and every other person, who, as principal or agent for another, carries on the business of manufacturing any of the foregoing articles, all nett profits above seventy-five per cent upon the cost of production.

Manufacturers
of cotton,
wool, &c.

(20) Every dealer in ready-made clothing (ready-made garments for males,) one and one-half per cent. on total amount of purchases.

Ready made
clothing.

(21) Every person who, for himself or as agent for other, sells patent medicines or nostrums, ten per cent on amount of his sales.

Patent medi-
cines.

(22) Every horse or mule drover, or person who receives horses or mules to sell for another, one per cent. on the amount of each sale, due as soon as the sale is effected and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use and one-half to the use of the State.

Horse drovers.

(23) Every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every stud horse or jackass shall be considered as belonging to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of this State.

Studs and
Jackass.

(24) Every person that peddles goods, wares or merchandise, not the growth or manufacture of this State, or any drugs, medicines, or nostrums, whether such person travel

Peddler.

on foot, with a conveyance or otherwise, shall first have proved to the county court, that he is a citizen of the Confederate States and is of good moral character, and shall have obtained from the court (who may in its discretion make or refuse) an order to the sheriff to grant him pedlar's license, to expire on the first of July next ensuing. And the sheriff, on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county, on receipt of forty dollars tax; *Provided*, That not more than one person shall peddle under one license. (2) That any person who temporarily carries on a business as merchant in any public place and then removes his goods, shall be deemed a pedlar. (3) That nothing in this act contained, shall prevent any person from freely selling live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music or the articles of his own growth or manufacture.

Lightning rod men, and itinerant liquor dealers.

(25) Every itinerant who deals in or puts up lightning rods, or who sells spirituous liquors, wines or cordials, in quantities from one quart to one barrel, shall be under the same rules and restrictions, and be liable to the same tax, as pedlars, except that no order from court shall be required to entitle him to a license; *Provided*, that any person shall be permitted to sell any spirituous liquors, wines or cordials, made from the products of his own farm, without paying the tax in this paragraph imposed.

Gypsies.

(26) Every company of Gypsies, or any strolling company of persons who make a support by pretending to tell fortunes, horse trading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, 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 any other penalties now imposed by law.

Poll tax paid to sheriffs in certain cases.

(27) Every freeman that shall arrive at age, after the first day of July, of every year, may pay his poll tax for State purposes, for that year, to the sheriff or his deputy, before the election without listing.

Penalty for failure to list.

(28) If any person, bound to list property in his own right, or the right of another, shall fail to list the same or

any part thereof, the sheriff shall collect from him, and of his own proper estate, double the tax imposed on the property or subject not listed; *Provided*, that nothing herein contained shall subject to double tax the estate of a soldier in the service.

SEC. 87. The county court may release any person from the payment of a double tax, for failing to list his taxables, in cases where it shall appear to the court, by satisfactory evidence, that such failure occurred by reason of sickness of the party at the time when the list was taken, or when it may appear that he rendered a list, and that his name was omitted to be entered, or was omitted in the duplicate prepared by the taker of the tax lists to be returned to the clerk, or for other sufficient cause, to be judged of by the court.

County Courts
may release
from double
tax.

SEC. 88. On personal property, in the hands of executors and administrators, bequeathed to, or as distributive shares to collateral relations or strangers, as set forth in schedule A, in connection with real estate descended or devised to collateral relations or strangers, the tax shall be paid to the sheriff direct.

Paid to sheriff
direct.

SEC. 89. Every person who is intended to be taxed in paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B, and shall have been carrying on his business 12 months before the first day of July of any year, shall render to the sheriff a statement of the amount of his purchases of taxable articles (or sales thereof as the said paragraphs may require) during the year ending on the first day of July, and shall sign and swear to an affidavit that his purchases (or sales as may be required) during that period, did not exceed the amount stated, and on his paying the taxes imposed and enumerated in schedule B, shall be entitled to a license to carry on his business until the first of July next ensuing.

Entitled to li-
cense in special
cases.

SEC. 90. Every person who is intended to be taxed in paragraphs 15, 16, 17, 18, 19, 20 and 23, of schedule B., commencing to do business, or who shall not have been doing business for twelve months before the first of July, shall pay at the end of the year for which his license is issued, the taxes on his purchases or sales, as set forth in said paragraphs; and to secure the same, he shall, before license is delivered,

License may be
issued on giv-
ing bond.

enter into bond with good sureties, payable to the State of North-Carolina, in such sum as the sheriff may deem sufficient, conditioned that he will render a true statement of his purchases or sales, as by this act required for the period embraced in his license, and pay his taxes thereon on the first day of July, when his license shall expire.

Penalty with-
out license.

SEC. 91. Every person who shall carry on any business intended to be taxed as per schedule B, without having previously obtained a license as required, shall in addition to the taxes, forfeit and pay one hundred dollars, to be collected by distress or otherwise, by the sheriff, one-half to his own use, and the other half to the use of the State.

Penalty for re-
fusal to exhibit
license.

SEC. 92. Every person intended to be taxed by paragraphs 1, 2, 3, 22, 23, 24 and 25, of schedule B, shall show his license to any justice of the peace or constable who may demand a view thereof, and it shall be the duty of every constable to demand such a view, and if such person fail to exhibit his license on demand thus made, he shall forfeit and pay one hundred dollars, recoverable on a warrant before a justice of the peace, one-half to the person suing out the warrant, and the other half to the use of the State, to be paid over to the sheriff and accounted for as taxes.

Sheriffs to keep
a record of
taxes collected
from clerks.

SEC. 93. Every sheriff shall keep a record of the taxes collected by him from the clerks of courts and under schedule B, of this act, and of all forfeitures, arrears for insolvents, double taxes and taxes on unlisted subjects, and on or before the second Monday in August shall deliver to the clerk of the county court, a statement setting forth all the sums received to that date, and not previously accounted for, the date of receipt, the person from whom received, the amount received from such person, the subjects on which received, and the aggregate amount, accompanied by an affidavit, signed and sworn to before the clerk and attested by him, that the statement is correct, and that no receipt has been omitted. And the clerk before third Monday in August, shall send a duplicate of said statement and affidavit to the comptroller of the State, register the same in a book kept in his office for that purpose, and keep a copy of the same posted in a conspicuous place in the court house, until the first day of January next ensuing.

SEC. 94. The clerk, on application to the sheriff, shall deliver to him a true abstract of such returns, which the sheriff shall deliver to the comptroller when he settles his accounts; and if any sheriff shall fail to deliver such abstract to the comptroller, the comptroller shall add to the taxes for which such sheriff is liable one thousand dollars and so report his account to the treasurer.

Clerk to furnish abstract for the Comptroller.

SEC. 95. If any clerk shall fail to perform any of the duties required in the two preceding sections of this act, or shall falsely certify to the abstract of the sheriff's return, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office.

Forfeiture of clerk.

SEC. 96. If any person taxed in schedule B, of this act, refuses or fails to pay the taxes imposed and leaves the county before the sheriff can collect the forfeiture, the sheriff, in his own name, may recover the tax and forfeiture out of the delinquent, in any superior court of the State; the tax and forfeiture when collected shall be paid over by the sheriff, as originally required.

Penalty for refusing or neglecting to pay tax.

SEC. 97. The following subjects shall be taxed the amounts specified, and the taxes collected and accounted for thus:

Special subjects of taxation.

(1) Every corporation that might become incorporated by letters patent, under the provisions of chapter 26, Revised Code, entitled "corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law, or by a special act, twenty-five dollars for each act, to incorporate or to amend, which tax shall be paid to the treasurer of the State.

Corporations.

(2) No corporation shall organize under such special act of incorporation obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it shall first have obtained a certified copy of such act from the secretary of State, and the secretary shall, in no case, furnish such copy until the company applying shall have delivered to him the treasurer's receipt for the tax assessed in the preceding section, which receipt the secretary shall file in his office.

Corporations not to organize till tax is paid.

(3) Every marriage license, one dollar; every mortgage,

Mortgage li-
cense, mort-
gages, &c.

deed, marriage contract, and deed in trust, made to secure debts or liabilities, one dollar; and every other deed conveying title to real estate, where the consideration is three hundred dollars or upwards, fifty cents payable to the clerk of the county court. No clerk shall grant such license, or admit to probate such instrument, until the tax shall have been paid, and the receipt shall be endorsed on such license or instrument and be registered with the same.

Brokers.

(4) Every broker, not a resident of the State, shall pay to the cashier of the bank from which he draws any exchange or specie, one per cent on all such sums drawn, to be accounted for to the State treasury by the said cashier on oath.

Banks taxes

(5) The president or cashier of the banks herein named, on or before the first day of October in each year, shall pay into the public treasury the following tax upon each share of stock owned by corporations or individuals, to wit: The Bank of Washington, twenty-five cents; the Merchant's Bank of Newbern, twenty-five cents; the Bank of Wadesboro', twelve and a-half cents; the Bank of Fayetteville, twelve and a-half cents; the Commercial Bank of Wilmington, twenty-five cents; the Farmer's Bank of North-Carolina, twenty-five cents; the Bank of North-Carolina, ninety cents; the Bank of Lexington, forty-five cents; the Miner's and Planter's Bank, forty-five cents; the Bank of Commerce, forty-five cents; the Bank of Clarendon, forty-five cents; the Bank of Cape Fear, ninety cents; the Bank of Wilmington, ninety cents; the Bank of Charlotte, twelve and a-half cents; the Bank of Yanceyville, twenty-five cents; the Bank of Thomasville, forty-five cents; the Bank of Roxboro, forty-five cents, and any other which may be chartered by this or any other future General Assembly, ninety cents on the share of one hundred dollars, and in that proportion for shares of a less value, and in case the said officers of any bank shall neglect or fail to pay the tax herein required, said bank shall pay double the amount of said tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the superior court of the county of Wake.

Clerks to keep
a record.

SEC. 98. Every clerk shall keep a record of the taxes received by him, and to the county court next preceeding

the first of July of each year on the first day of the term, shall return a statement setting forth the date of each receipt, the person from whom received, the subject on which received, the amount received from each person, and the aggregate amount received up to that date, and not previously accounted for; and to this statement the clerk shall attach an affidavit that such statement is correct, and that no receipt by himself or a deputy of his has been omitted to the best of his knowledge, which affidavit shall be sworn to and subscribed in the presence of the chairman of the court, who shall attest the same; and the county court clerk shall record such statement and affidavit in a book kept for that purpose in his office, and keep a copy of the same posted in some conspicuous place in the court house, from the time at which the return shall be made until the first day of January next ensuing. And on or before the second day of the term, the clerk shall pay the sheriff the amount of the taxes received, as set forth in said return, less three per cent. commission for receiving and accounting for said taxes.

SEC. 99. If any clerk shall fail to perform any duties required in the preceeding section, he shall be deemed guilty of a misdemeanor, and on conviction shall be removed from office. And if any clerk shall fail to pay over to the sheriff the amount of taxes in his hands on the day specified, the sheriff shall inform the county solicitor of the default, and the county solicitor shall bring suit on his bond, and shall recover, in addition to the taxes withheld or not accounted for, one hundred dollars, and the whole recovery shall be paid into the treasury by the sheriff.

Penalty upon clerks.

SEC. 100. The sheriff and all receivers of public moneys, shall yearly settle their accounts with the comptroller, between the last day of July and the first day of October, (unless where the settlement of such person may be specially directed to be made in another manner, or at another time) so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant setting forth therein, if a sheriff's account, the nett amount due from the sheriff to each fund, and there-

Settlement with Comptroller.

for the treasurer shall raise an account against such person, and debit him accordingly.

To return the
sources of tax-
ation.

SEC. 101. The sheriff in making his settlement as aforesaid, shall designate in a list by him rendered at the time, the different sources from which were raised the taxes accounted for by him, and the particular amount of tax received from each source; and the comptroller shall give to each sheriff a certified copy of such list, which the sheriff shall deposit with the clerk of the county court of his county for public inspection. In such settlement the sheriff shall be charged with the amount of public tax as the same appears by the tax list transmitted to the comptroller; also with all double taxes and taxes on unlisted property by him received, and with all other tax which he may have collected or for which he is chargeable.

Credits to
sheriff.

SEC. 102. He shall be credited (1) with the amount of State tax on land bid off by the State, with the cost attendant on the sale, and procuring of the title, and with commissions on the whole, including the county revenue, on producing the certificate of the secretary of State, as provided in section — of this act. (2) With all insolvent taxables allowed by the courts as hereinafter provided; and when the sheriff shall be required to settle before such taxables are allowed, he shall be credited with them in the next year's settlement, or the sheriff may, at any time thereafter, on producing certificates of such taxables allowed, procure an order from the comptroller or the treasurer for the amount thereof. And in like manner the sheriff shall have credit for any over payment made in former settlement, by reason of any error in the clerk's abstract of taxables.

Insolvents.

SEC. 103. No insolvent taxables shall be credited to the sheriff in his settlement with the comptroller but such as shall be allowed by the county court, a list whereof containing the names and amounts, and subscribed by the sheriff, he shall return to the court at some time preceding said settlement, and the same shall be allowed only on making oath that he could not find in the county property of the tax payer wherewith to discharge his taxes, or such part thereof as is returned unpaid, and that the persons

contained in the list were insolvent at and during the time when, by law, he ought to have endeavored to collect their taxes. Such list shall be recorded on the minutes of the court and a copy thereof, within ten days after its return, shall be set by the clerk in some public part of the court house; *Provided*, that when the sheriff may be desirous of obtaining his allowance for insolvent poll tax, that instead of swearing to his list, as the law now directs, the same may be submitted to the county court, a majority of the justices being present, who shall consider and examine said sheriff's list and make him such allowances as they may think just and proper.

SEC. 104. If any sheriff shall return to court as insolvent the name of a person who is not listed or has paid his taxes for the year, or shall, by himself or his deputy, collect from any person his tax for the year, for which he has been returned as insolvent, without accounting for the same; or if any clerk shall fail to record or set up the returns as required in the preceding section, the person so offending shall forfeit and pay to the State one hundred dollars, and the county solicitor shall prosecute a suit for the same.

Returns of insolvents, &c.

SEC. 105. Every sheriff or other person allowed by law to collect and account in his stead, on settling his accounts with the comptroller, shall take the following oath, administered by the comptroller, and subscribe the same in the presence of the comptroller, by whom it shall be attested, and the comptroller shall make no settlement with the sheriff, or any one in his stead, unless he shall have sworn to and subscribed the oath as hereby required: I, A. B., sheriff of the county of ———, do, on this the ——— day of ———, one thousand eight hundred and ———, make oath that the list now given by me, is, to the best of my knowledge and belief, complete, perfect and entire, and doth contain the full amount of all moneys by me or for me received, or which ought to have been received on account of the public taxes for the year one thousand eight hundred and ———, on listed and unlisted property, and all double taxes, and all taxes received from clerks of courts, and from insolvents not heretofore accounted for, and all taxes received, or which ought to have been received from any

Oaths of sheriffs and other collectors.

other sources whatsoever. And I do further make oath, that if I, or any person for me, shall hereafter collect any unpaid tax now due, and not rendered in said list, I will render a true account thereof within one year after collecting the same.*

False returns.

SEC. 106. If the comptroller at any time shall have just cause to suspect that any sheriff, or other person accounting in his stead, may have made a false return, or sworn falsely in any matter relative to collecting or accounting for any tax, he shall thereof inform the officer prosecuting in the superior court of the county wherein the offence was committed, who shall take such steps as public justice may demand.

Sheriff's compensation.

SEC. 107. The sheriff, for his services in collecting and paying the public taxes into the treasury, shall receive a compensation of two per cent. on the nett amount received by him from the clerk for taxes imposed by schedule C, of this act, and four per cent. on the amount of taxes collected from every other source, to be deducted in the settlement of his account with the comptroller; for collecting and paying county taxes (for whatever purpose laid) the sheriff shall receive the same per centum compensation as above allowed on public taxes.

SEC. 108. And for his settlement with the treasurer, he shall be paid by the treasurer three dollars for each day he may be necessarily engaged therein, and ten dollars for every thirty miles of twice the estimated distance from his home to the seat of government, by the most usual common highway.

Penalty for failure to settle.

SEC. 109. In every case of failure by the sheriff or other accounting officer to settle his accounts within due time, or to take the oath required on his settlement, the comptroller shall forthwith report to the treasurer the account of such sheriff or officer, deducting therefrom nothing for commissions or insolvents, but adding thereto one thousand dollars for the amount of taxes supposed not to appear in the list transmitted by the clerk, and if the whole amount be not paid the treasurer, on motion of the attorney general in the superior court of Wake county, at the first court after the default shall have occurred, shall recover judgment against

such defaulting officer and his sureties for the amount reported against him, without other notice than is given by the delinquency of the officer.

SEC. 110. The clerk of the county court at the same time when he transmits to the comptroller the tax list, shall transmit to him also a copy, certified under the seal of the court, of the official bond of the sheriff, conditioned for the collection, payment and settlement of the public taxes, upon the pain of his default of forfeiting to the State one thousand dollars, which the treasurer shall, and is hereby specially charged to collect in like manner, and at such time as is provided in the preceding section. Official bond of
sheriff.

SEC. 111. The register of every county yearly, on or before the first day of September, shall transmit to the comptroller a certified copy of the bond of the clerk of the county court, as the same is registered, upon pain of forfeiting, for his default to the State, one thousand dollars; which the treasurer is hereby specially charged to collect in like manner and time, as is provided in section 109 of this act. Duty of Register.

SEC. 112. In all suits directed by any law to be instituted on motion of the attorney general, at the instance of the treasurer or comptroller against any sheriff or clerk, and his sureties, a copy of the bond of such officer, certified as aforesaid, and sent to the comptroller, and by the comptroller certified, together with the default under his hand, shall be deemed sufficient evidence of the execution of such bond, and the default of the officer, to allow the judgment to be entered. Suits against
sheriffs, &c.

SEC. 113. And in case of the default by the register to duly certify and transmit the bond of the clerk in proper time, the comptroller shall forthwith proceed to procure such certified copy, and also a copy of the bond of the register certified by the keeper thereof, and shall proceed in the manner hereinbefore provided, against them and their sureties at the first superior court in Wake county, after copies shall have been procured. Default of
Register.

SEC. 114. In every case of default, by any clerk, sheriff or taker of the tax list, or assessor of the value of property in the discharge of any of the duties of this act, imposed on any of them where no penalty is provided, the defaulting Default of
clerk, sheriff,
&c.

officer shall forfeit and pay to the State for each default, one hundred dollars. And all the penalties by this act imposed on such officers for the sole use of the State, may, when there is no special mode provided for recovering the same, be recovered in the name of the State, at the instance of the treasurer or on motion of the attorney general, or any of the solicitors of the State.

Comptroller's certificate to be evidence.

SEC. 115. The certificate of the treasurer or comptroller of any matter of default in any of said officers occurring at the office of the comptroller or treasurer, and copies of any papers in said offices duly certified by the proper keeper thereof, shall be admitted as evidence in any suit or prosecution whatever against them or others, and about any other matter whatsoever.

Treasurer may obtain judgment.

SEC. 116. The treasurer may, on motion, obtain judgment in any court of record against any person indebted to the State in the same manner and under the same rules and regulations which are prescribed in case of delinquent sheriffs; and the court shall award execution, though the amount of the claim be within the jurisdiction of a justice of the peace.

Penalty for perjury.

SEC. 117. If any person shall, willfully and corruptly, commit perjury in any oath required to be taken or administered by any section of this act, such person shall be deemed guilty of a misdemeanor, and on conviction shall be subject to the same pains and penalties as are imposed in section 29, chapter 34, entitled "Crimes and Punishments," in the Revised Code, on persons guilty of perjury.

Repeal of former statutes.

SEC. 118. All laws imposing taxes, the subjects of which are revived in this act or imposing taxes upon subjects other than those revived in this act, are hereby repealed; *Provided*, That this repeal shall not be construed to extend to the provisions of any law, so far as relates to the taxes listed, or which ought to have been listed, or which may be due for the year 1862, or for any year previous thereto.

Repeal.

SEC. 119. All other laws of this State, coming in conflict with the provisions of this act, are hereby repealed; *Provided*, That nothing herein contained shall be construed as repealing existing laws, authorizing the appointment of tax collectors in certain counties, and all tax collectors so ap-

pointed, shall be subject to all the provisions of this act as fully as sheriffs are declared to be.

SEC. 120. In all the counties of this State, where the first term of the county court next after the first of January, is already past by, or where, if held between the first of January and the first Monday of March, it shall pass by without appointing assessors and tax listers, as hereinbefore provided; or wherever, in any county, the first term of the county court shall be after the first Monday of March, the chairman of each of the said county courts, or if there be no chairman, then the clerk shall direct a notice to the justices of the said courts to meet in their respective court houses to make the appointments aforesaid, and the clerk shall record on the minute docket of his court the proceedings of the said justices in special session; *Provided*, that this section shall continue in force during the year 1863, and after that, proceedings shall be had according to the previous sections of this act.

Order where
County Courts
have passed,
&c.

SEC. 121. As early as practicable after the ratification of this act, the comptroller shall have published three thousand copies of the same for the sheriffs, clerks, assessors, tax listers, and members of assembly, and shall distribute the same among the different counties of the State, by such mode as he and the public treasurer may adopt.

SEC. 122. This act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

AN ACT SUPPLEMENTAL TO AN ACT PASSED AT THE PRESENT SESSION OF THE GENERAL ASSEMBLY ENTITLED "REVENUE."

Chap. 58.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That in all the counties of this State where the regular terms of the county court shall come after the listing of taxes in the year one thousand eight hundred and sixty-three, between the sending in of the lists to the clerk and the first Monday of June inclusive, the taxes for county purposes may be levied; and when the courts shall come after that day, a special court shall be called by the

Special courts
may be called
to levy taxes
&c.

clerk or chairman, to be held prior to the first day of June, 1863, to make the said levy, and the proceedings of the same shall be recorded by the clerk on his minutes.

Court House.

SEC. 2. Wherever, in the said act entitled "Revenue," the term court house shall be applied, it shall be held to include all such places as may be used by authority of law for the holding of courts or the doing of the county business.

SEC. 3. *Be it further enacted,* That this act shall be printed with the Revenue Law.

SEC. 4. *Be it further enacted,* That this act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

Chap. 59. AN ACT TO AUTHORIZE INCORPORATED TOWNS TO LAY AN AD-
VALOREM TAX ON SLAVES.

Preamble.

WHEREAS, The amended constitution of the State of North-Carolina requiring slaves to be taxed *ad valorem* no longer permits the incorporated towns of the State to impose a poll tax upon slaves, therefore,

Towns may
levy an *ad va-*
lorem tax.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That section 13 of chapter 111 of the Revised Code, be amended so as to authorize the several incorporated towns of the State to lay an *ad valorem* tax on slaves in the same manner that they are now taxed for State purposes. *Provided,* That the per cent. of taxation on the value of said slaves shall be no greater than that which may be imposed by said towns on real estate, and *Provided further,* that the valuation of slaves by any corporation shall not exceed that tax levied by the revenue laws of the State for State purposes. [*Ratified the 3d day of February, 1863.*]

SALARIES AND FEES.

AN ACT TO AMEND THE 102D CHAPTER OF THE REVISED CODE *Chap. 60.*
ENTITLED "SALARIES AND FEES."

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the 1st section of the 102d chapter of the Revised Code be amended as follows: In the second line strike out the word "three" and insert "five." Revised Code amended.

SEC. 2. *Be it further enacted,* That the ordinance of the Convention increasing the salaries of the treasurer, comptroller and secretary of State be continued in force until the 1st day of January, 1865. Ordinance continued in force.

SEC. 3. *Be it further enacted,* That there shall be allowed to the chief clerk of the treasurer the sum of fifteen hundred dollars *per annum* until the 18th day of January, A. D. 1865, beginning on the 1st of January 1863. Salary of chief clerk of Treasurer.

SEC. 4. *Be it further enacted,* That this act shall be in full force from and after the first day of January, 1863. [*Ratified the 11th day of February, 1863.*]

SMALL POX.

AN ACT TO INSURE THE PROTECTION OF THE PEOPLE OF NORTH-CAROLINA AGAINST SMALL POX. *Chap. 61.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the surgeon general of the State be authorized and empowered to keep constantly on hand, for gratuitous distribution, a supply of genuine vaccine matter. Supply of vaccine matter.

SEC. 2. *Be it further enacted,* That the surgeon general appoint one agent (who in every case shall be a resident physician,) for each county in the State, whose duty it shall be to vaccinate all persons in their respective counties, from the age of six months and upwards, free of charge; to keep an accurate record of the number so vaccinated; to collect Surgeon General to appoint agents to vaccinate.

and transmit reliable vaccine matter for the use of the surgeon general; and to do such other things to prevent the spread of small pox among the people, as in the judgment of the surgeon general, may be necessary. Each agent so employed to be removed at the discretion of the surgeon general, to receive the sum of five dollars *per diem* while actually engaged in the work, and to be exempted from militia duty.

Surgeon General to take further steps.

SEC. 3. *Be it further enacted*, That in the event of the failure of the county court of any county in which small pox may be prevailing, to provide such hospital accommodations as may be necessary for the treatment of those suffering from the disease, and for the protection of the people against the infection, it shall be the duty of the surgeon general to adopt the proper measures to secure these most desirable ends.

Militia called out to be vaccinated.

SEC. 4. *Be it further enacted*, That in the event of the calling out of the militia in any county of the State, it shall be the duty of the officer immediately commanding the same, to have every man vaccinated by the agent for the said county, and that in the event of the said officer neglecting to perform this duty, the Governor is hereby authorized to revoke his commission.

Misdemeanor to transport persons with small pox.

SEC. 5. *Be it further enacted*, That the voluntary and willful transportation by any railroad company of any person infected with small pox upon a passenger train, shall be considered a misdemeanor, and that for every such offence, the agent in charge of said train shall be fined or imprisoned at the discretion of the court.

Appropriation.

SEC. 6. *Be it further enacted*, That the surgeon general shall draw on the treasurer for such sums of money as may be necessary to carry into effect the provisions of this act; provided they do not exceed, in the whole, the sum of \$30,000 annually.

SEC. 7. *Be it further enacted*, That this act shall be in force from the day and date of its ratification. [*Ratified the 11th day of February, 1863.*]

SOLDIERS.

AN ACT FOR THE RELIEF OF THE WIVES AND FAMILIES OF *Chap. 62.*
SOLDIERS IN THE ARMY.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the sum of one million dollars be, and the same is hereby appropriated to the use and benefit of the wives and families of indigent soldiers who now are or may hereafter be in the service of the State or Confederate States, and all of the wives and families of all indigent soldiers who have been or may hereafter be killed or die in the army or service of the country. One million of dollars appropriated.

SEC. 2. *Be it further enacted,* That at the earliest practicable time, it shall be the duty of the chairman of each court to notify the justices of his county to meet in the court house for the purpose of electing some person to be styled a county commissioner, a majority of the magistrates being present. County commissioners.

SEC. 3. *Be it further enacted,* That the sum of one million dollars as aforesaid be equally divided amongst the several counties of the State according to the white population to be ascertained by the census of 1860. Division of fund.

SEC. 4. *Be it further enacted,* That as soon as the commissioners aforesaid shall be elected and enter into bond with approved security by the court it shall and may be lawful for the treasurer of the State to pay to said commissioners the amount due their counties out of any money in the treasury not otherwise appropriated, and that the treasurer shall be allowed for the same in the settlement of his accounts. Treasurer to pay to Commissioners.

SEC. 5. *Be it further enacted,* That at the court and at the time of the appointment of the county commissioners, it shall be the duty of the court to direct and establish such rules and regulations in the division and distribution of the money appropriated to the use and benefit of the wives and families of the indigent soldiers as to afford the greatest relief and comfort to them, whether the same shall be paid them in the whole or in part, in cash or provision, Provisions to be furnished.

with power to purchase or receive produce or provisions of any kind from the State in lieu of money, or such amount as the court shall from time to time prescribe.

Counties in possession of the enemy to be paid in

Treasury notes

SEC. 6. *Be it further enacted*, That all counties that are or may be in possession of the enemy shall receive the amount that they may be entitled to under the provisions of this act, in North-Carolina treasury notes, and that the said counties shall receive the money direct from the treasurer of the State without being subjected to the provisions of this bill in regard to the action of the justices, the said amount of money to be paid to the county trustees of said counties, and to be by them distributed according to the provisions of this bill, the said trustees giving bond to the State in double the amount received by them to be distributed.

SEC. 7. *Be it further enacted*, That this act shall be in force from and after its passage. [*Ratified the 10th day of February, 1863.*]

Chap. 63. AN ACT TO AUTHORIZE AND REQUIRE THE QUARTERMASTER OF THIS STATE TO PAY COMMUTATION MONEY TO THE SOLDIERS OF NORTH-CAROLINA FOR BOOTS AND SHOES.

Provision in relation to boots and shoes.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That whenever any soldier or soldiers of this State, or any [of?] regiment from this State, shall elect to furnish his boots or shoes, it shall be the duty of the quartermaster of the State, on the presentation to him of an account in the name of the soldier, properly made out by the commanding officer of the company to which said soldier or soldiers belong, with a certificate of said commanding officer thereto appended, that said soldier or soldiers have not drawn their boots or shoes for the time charged from the State, but have furnished them at their own cost to pay the said soldiers or commanding officer, on the order of the soldier, fourteen dollars for each pair of boots charged, and eight dollars for each pair of shoes charged; *Provided*, that

they shall not be paid for more pairs of boots and shoes than they are entitled to by the army regulations.

SEC. 2. *Be it further enacted*, That in order to facilitate the collection of the commutation money due to the soldiers of any regiment of this State for boots and shoes, the quartermaster of the regiment may consolidate the accounts of the commanding officers of the companies of the regiment and append thereto the certificate required in the 1st section of this act, subscribed by himself; in which case it shall be the duty of the quartermaster of the State to pay to said quartermaster the amount so charged at the prices hereinbefore fixed.

SEC. 3. *Be it further enacted*, That this act shall take effect and be in force from and after its ratification. [Ratified the 10th day of February, 1863.]

AN ACT IN RELATION TO THE BOUNTY OF SOLDIERS.

Chap. 64.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the citizens of this State, between the ages of thirty-five and forty-five years, who are or may be called into the military service of the Confederate States, under the provisions of an act of Congress, entitled "An act to amend an act to provide further for the public defence," approved the 16th day of April, 1862, and an act to amend the same, approved the 8th of October, 1862, shall be entitled to receive a bounty of fifty dollars, to be paid out of the treasury of the State, under the rules, regulations and restrictions that are prescribed by an ordinance of the Convention entitled "An ordinance to repeal an ordinance passed at the present session of this Convention, entitled 'An ordinance amendatory of an ordinance to raise North-Carolina's quota of Confederate troops, passed and ratified the 19th of February, A. D. 1862, and to extend the provisions as to bounty to certain other persons,'" ratified 12th of May, 1862.

SEC. 2. *Be it further enacted*, That this act shall be in full force and effect from and after its ratification. [*Ratified the 7th day of February, 1863.*]

Chap. 65. AN ACT TO ENFORCE AND MAKE MORE EFFECTUAL AN ACT OF THE GENERAL ASSEMBLY, RATIFIED DECEMBER 22ND, 1862, REGULATING THE PAYMENT OF BOUNTY.

Former act repealed.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That so much of the second section of the act ratified December 22nd, 1862, regulating the payment of bounty as requires captains or commanding officers to specify upon oath the citizenship of each person whose name may appear upon the pay roll presented to the paymaster, be and the same is hereby repealed; but such captains shall certify to the citizenship on honor.

Evidence before Auditor.

SEC. 2. *Be it further enacted*, That the Auditor of Public Accounts, in settling the accounts of the paymaster for payments made by him between the 22nd of December, 1862, and the ratification of this act, is authorized to admit any other evidence of citizenship of those persons receiving bounty from the State, that may be satisfactory to him.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 10th day of February, 1863.*]

Chap. 66. AN ACT TO AMEND AN ACT PASSED THE PRESENT SESSION OF THE GENERAL ASSEMBLY, ENTITLED "AN ACT TO AMEND THE ORDINANCE OF THE CONVENTION, ENTITLED 'AN ORDINANCE TO MAKE SOME PROVISION FOR THE FAMILIES OF SOLDIERS DYING IN SERVICE, RATIFIED 22TH FEBRUARY, 1862, AND FOR OTHER PURPOSES.'"

Act of present session amended.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That an act passed at the present session of the General Assembly, entitled "an act to amend the

ordinance of the convention entitled 'an ordinance to make some provision for the families of soldiers dying in the service' be so extended, as after the word "mother," in the fifteenth line, to insert the words "and if his mother be dead, then to the next of kin; and when the son dies in the service, leaving his mother surviving him, and his father shall have been absent from the State and not been heard from for one year, then any bounty or other sum of money due to the estate of the son shall be paid to the mother."

SEC. 2. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 27th day of January, 1863.*]

TAXES, REMISSION OF, &c.

AN ACT IN REFERENCE TO TAXES AND THE LIABILITIES OF SHERIFFS. *Chap. 67.*

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the courts of pleas and quarter sessions shall have power to hear and consider all petitions for the remission of taxes assessed for the year 1862, and thereafter, in property, in their several counties, which has been taken or destroyed, decoyed or carried away by the enemy, and to remit so much of the taxes assessed upon said property so taken or destroyed, decoyed or carried away, as may have been tested by the said petition and upon which the taxes have not been paid and may then be due. Remission of taxes.

SEC. 2. *Be it further enacted*, That the said courts shall have power upon the petition of the sheriffs of the several counties that are now in the possession of the enemy, by reason whereof the said sheriffs have not been able to collect the taxes to grant unto the petitioner their certificate of the said facts attested by the clerks of the said courts, which said certificate shall be full and sufficient answer for any default incurred by said sheriffs to return the said taxes. Courts to grant certificates to sheriffs where counties are in possession of the enemy.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified this 12th day of February, 1863.*]

Chap. 68. AN ACT IN REFERENCE TO TAXES AND THE LIABILITIES OF SHERIFFS.

Remission of taxes.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That the courts of pleas and quarter sessions shall have power to hear and consider all petitions for the remission of the taxes assessed for the year of 1862 or thereafter, on property in their several counties which has been taken or destroyed, decoyed or carried away by the enemy, and to remit so much of the taxes assessed upon said property so taken or destroyed, decoyed or carried away, as may have been listed by the said petitioners.

Courts to grant certificates to sheriffs whose counties are in possession of the enemy.

SEC. 2. *Be it further enacted*, That the said courts shall have power upon the petition of the sheriffs of the several counties that are now or hereafter shall be in possession of the enemy, by reason whereof the said sheriffs have not been able to collect the taxes to grant unto the petitioners their certificate of the said facts, attested by the clerks of the said courts, which said certificate shall be full and sufficient answer for any default incurred by said sheriff to return the said taxes.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 11th day of February, 1863.*]

Chap. 69. AN ACT FOR THE RELIEF OF PERSONS WHO HAVE OVER-PAID OR WHO MAY HEREINAFTER OVER-PAY TAXES.

Taxes to be refunded in certain cases.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same*, That whenever any person shall have over-paid his or her taxes, either by mistake on listing the same, or by the justice in the taking the list of taxables, or

by the clerk in copying, or transacting, or otherwise, the court of pleas and quarter sessions of the county in which such mistake and over-payment has been made, (a majority of the justices present) shall have full power and authority to hear and determine upon the truth and justice of all such claims, and if after a full and satisfactory investigation thereof, the court shall decide that over-payment has been made, it shall be the duty of said court to order the sheriff or county trustee to refund such part of such over-paid taxes as appears to be county taxes, and for such part of said claim as appears to be State taxes, the claimant shall receive a certificate from the clerk of said court under seal of his office, specifying the amount over-paid as State taxes and due the claimant, which certificate shall be evidence to the State Treasurer of the amount over-paid and due from the State to such claimant.

SEC. 2. *Be it further enacted*, That the State Treasurer be and he is hereby authorized and directed to receive said certificate paying the amounts therein specified to the claimant or his order, the recipient receipting on the back of such certificate for the amount specified in the face thereof; and keep the same on file in his office, together with a statement setting forth the amount of each separate claim, name of the claimant and county from which the claim emanated, which certificate and receipts shall be vouchers for the Treasurer in his settlements. Duty of Treasurer.

SEC. 3. *Be it further enacted*, That this act shall be in force from and after its ratification. [*Ratified the 12th day of February, 1863.*]

TREASURY DEPARTMENT.

AN ACT TO AUTHORIZE CERTAIN ALTERATIONS IN THE TREASURY Chap. 70.
OFFICE.

Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the public treasurer have leave to cause such partitions to be in office as he may deem necessary for the convenient dispatch of business therein, and Treasurer may make alterations in his office.

that he pay the expense of such alteration, the same being first approved by the auditor of the public accounts, out of any money in the treasury not otherwise appropriated.—
[Ratified this 10th day of February, 1863.]

WAYS AND MEANS.

Chap. 71. AN ACT SUPPLEMENTAL TO AND DECLARATORY OF AN ACT RATIFIED ON THE 20TH DAY OF DECEMBER, A. D. 1862, ENTITLED "AN ACT TO PROVIDE WAYS AND MEANS FOR SUPPLYING THE TREASURY," AND ALSO TO REPEAL A PORTION OF AN ORDINANCE OF THE STATE CONVENTION, RATIFIED THE 26TH OF JANUARY, A. D. 1862.

Treasurer to stamp certain notes.

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That the public treasurer be authorized to stamp on the face of all treasury notes fundable in eight per cent bonds, which have come into the treasurer's office since the 20th day of December A. D. 1862, or which may come in hereafter, the words "fundable only in six per cent bonds," according to section 3d of the act ratified Dec. 20th, A. D. 1862, entitled "an act to provide ways and means for supplying the treasury," and he may re-issue the notes thus stamped as well as those previously stamped according to the provision of the act aforesaid, *Provided,* that the aggregate amount of said treasury notes outstanding at any one time, including those yet out that are fundable in eight per cent bonds, shall not exceed the sum of six millions, five hundred thousand dollars, (\$6,500,000.)

Ordinance repealed.

SEC. 2. *Be it further enacted,* That so much of the ordinance of the Convention, ratified the 26th of February, A. D. 1862, as requires the treasurer and comptroller to keep an account of the re-issue of said notes, is hereby repealed.

Debt due from Confederate States.

SEC. 3. *Be it further enacted,* That so much of the debt due to this State from the Confederate government as grows out of the contract of the State to clothe our troops and for compensation allowed for cavalry horses, shall as soon as it may be audited and collected, be applied to the ordinary

expenses of the Treasury, and none of the debt which the Confederate government may owe to this State, except that which has heretofore been referred to the Board of Claims, shall be used in conformity with the provisions of the fifth section of the act aforesaid, ratified on the 20th of December, A. D. 1862.

SEC. 4. *Be it further enacted*, That the third section of the act aforesaid be amended by striking out the words "twenty years after date," and inserting in lieu thereof "first of January, A. D. 1893." Ordinance amended.

SEC. 5. *Be it further enacted*, That this act shall be in force from its ratification. [*Ratified the 6th day of February, 1863.*]

AN ACT TO AMEND THE ACT RATIFIED 20TH DECEMBER, 1862, *Chap. 72.*
ENTITLED "AN ACT TO PROVIDE WAYS AND MEANS FOR SUPPLYING THE TREASURY."

SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same*, That in the event the comptroller shall be unable to countersign the treasury notes authorized to be issued under the 6th section of said act, as speedily as the demands on the treasury may require, he may employ some discreet person, by and with the advice of the Governor, to countersign the same, and the name of such person shall be published in the newspapers published in the city of Raleigh. Comptroller may employ a person to countersign.

SEC. 2. *Be it further enacted*, That this act shall be in force from after its ratification. [*Ratified this 28th day of January, 1863.*]

WILLS.

Chap. 73. AN ACT TO ALTER THE RULES OF LAW IN RELATION TO THE
PROBATE OF WILLS.

Proof of wills. SECTION 1. *Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same,* That all written wills with witnesses thereto, shall and may be proved by at least one of the subscribing witnesses, if living, but if contested, shall be proved by all the living witnesses, if to be found, and by such other persons as may be produced to support such will.

Repealing
clause.

SEC. 2. *Be it further enacted,* That all laws and clauses of laws coming in conflict with the provisions of this act, be, and the same are hereby repealed, and that this act be in force from and after its ratification. [*Ratified the 4th day of February, 1863.*]

RESOLUTIONS

OF A PUBLIC NATURE, PASSED BY THE

GENERAL ASSEMBLY

OF

NORTH-CAROLINA,

AT ITS

ADJOURNED SESSION OF 1862-'63.

RESOLUTIONS TO ENCLOSE THE SOLDIERS' BURIAL GROUND.

WHEREAS, It is known to this General Assembly, that the graves of our gallant soldiery who have died in the defence of their country are in an open unenclosed locality in the suburbs of this city; therefore

Resolved, That a good substantial plank enclosure be built around the aforesaid graves, and that head-boards, with their names, States and regiments, as far as practicable, to ascertain the same be inscribed thereon. Burial ground near Raleigh to be enclosed.

Resolved, That a sufficient sum be appropriated out of any money in the treasury, not otherwise appropriated, to meet the expense of the same, and that the Governor have the contracting and superintendence of the same. Appropriation. [*Ratified the 10th day of February, 1863.*]

RESOLUTION IN RELATION TO EXCHANGE OF SALT.

Resolved by the General Assembly of the State of North-Carolina, That the salt commissioners in the several counties of this State shall have leave to make exchange with Salt Commissioners may exchange.

each other of the salt due to such counties from the State works at Wilmington and at Saltville in Va., and whenever any such commissioners shall relinquish to any other commissioner the quantity of salt at either of the said works to which his county is entitled, the State commissioners at Wilmington and Saltville shall be bound by such assignment and shall deliver salt according to the same. [*Ratified the 27th day of January, 1863.*]

RESOLUTIONS IN REFERENCE TO THE PURCHASE OF A MACHINE
FOR THE MANUFACTURE OF COTTON CARDS, &C.

Governor may
purchase ma-
chine.

Resolved by the General Assembly of the State of North Carolina, That His Excellency, Gov. Vance, be authorized and instructed to correspond with the Governor of the State of Georgia in regard to the purchase of a machine for the manufacture of cotton or woolen cards and wire for that purpose, and should he see proper to close a contract for said machinery, that he be authorized to draw upon the public treasury for such sum or sums as may be necessary to consummate the purchase.

Resolved further, That in the event of the purchase of said machinery, the Governor be requested to adopt such means as in his judgment may be best to put it into active operation for the benefit of the State. [*Ratified this 26th day of January, 1863.*]

RESOLUTION AUTHORIZING THE DOOR-KEEPER OF THE HOUSE TO
PURCHASE A FLAG OF THE CONFEDERATE STATES OF AMERICA, &C.

Flag to be pro-
cured and
raised.

Resolved, That the door-keeper of this House be directed to procure a flag of the Confederate States of America, and to raise the same upon the capitol during the sitting of the General Assembly. [*Ratified the 27th day of January, 1863.*]

RESOLUTION CONCERNING MILEAGE.

Resolved, By the General Assembly of the State of North Carolina, That the ordinary mileage may be charged and received by members for going and returning from the present session, which commenced on the 19th ultimo. [Ratified the 11th day of February, 1863.]

RESOLUTION PROVIDING A ROOM FOR ENGROSSING CLERKS.

Resolved, That the room in the capitol, now occupied by the State Geologist, be assigned for the residue of the session to Engrossing Clerks. [Ratified the 28th day of January, 1863.]

RESOLUTION PROVIDING FOR ADDITIONAL ENGROSSING CLERKS.

Resolved, That the Chief Clerks of the Senate and House of Commons be authorized to employ such additional Engrossing Clerks as may be necessary to expedite business during the present session. [Ratified the 10th day of February, 1863.]

RESOLUTION TO FURNISH CLERKS OF COUNTY AND SUPERIOR COURT AND CLERK AND MASTER IN TRANSYLVANIA COUNTY WITH COPIES OF REVISED CODE.

Resolved, That the secretary of State furnish the county and superior court clerks and the clerk and master in equity, the Revised Code and the acts of the General Assembly for the years 1860-'61, to Transylvania county. [Ratified the 10th day of February, 1863.]

RESOLUTION IN RELATION TO IMPRESSMENTS.

WHEREAS, The general in command of the Confederate forces in Eastern North-Carolina, has detailed officers and

privates of his command to impress teams, and wagons, and drivers in the county of Johnston, and whereas said officers and privates have impressed all the teams and wagons of some of said citizens and passed by others without giving them a call, therefore be it

Resolved, That the Governor be authorized to request the general in command to restore to each citizen (all of whose teams and wagons have been impressed) a part at least of his teams and wagons, and make up the deficiency by calling upon those who have not yet been required to furnish any, both in Johnston and adjoining counties. [*Ratified the 7th day of February, 1863.*]

RESOLUTIONS IN RELATION TO PRISONERS CONFINED IN THE MILITARY PRISON AT SALISBURY.

Governor to
cause inquiry
to be made.

Resolved, That His Excellency, the Governor of this State, be, and he is hereby authorized and directed to send to Salisbury, the attorney general or one of the solicitors, whose duty it shall be to enquire into the cause of arrest of prisoners, citizens of this State, and of their confinement in the military prisons of the Confederate States in that place; that the said officer, thus selected by the Governor, shall, if he deem it proper and expedient, sue out writs of *habeas corpus* from the proper tribunal in behalf of such prisoners, or any of them, and the Governor is hereby authorized to draw upon the treasurer for such sums of money as may be necessary to execute this commission, and he shall require the commissioner to make a report in full to him of all proceedings.

Resolved, That these resolutions shall be in full force and effect from and after their ratification. [*Ratified the 7th day of February, 1863.*]

RESOLUTION RELATING TO IMPRESSMENT.

WHEREAS, Citizens of the State of North-Carolina have had their bacon and other provisions impressed and taken

from them, said persons having only a competency for their own support, by persons purporting to be Confederate officers, having authority delegated to them by the secretary of war, said officers having impressed and carried off meat and other provisions of said citizens, having in some instances one hundreds pounds of meat to each member of the family and in other instances one hundred and fifty pounds, by which cause families are left in a condition of destitution and want; and whereas, such conduct should meet the condemnation of any citizen in the State of North-Carolina as unpatriotic, unjust and illegal, while the State stands pledged to contribute her whole strength of men and means to the support of the Confederacy and in defence of the rights of the South in establishing our independence. Therefore,

Be it resolved, That His Excellency, Z. B. Vance, Governor of the State of North-Carolina be, and he is hereby authorized and required to inquire of His Excellency Jefferson Davis, President of the Confederate States of America, why the citizens of North-Carolina are subject to such treatment, and that His Excellency the Governor be hereby requested to protest against such unlawful acts being committed by officers of the Confederate Government on the citizens of this State, unless as an act of absolute military necessity. [*Ratified the 12th day of February, 1863.*]

Governor to
make inquiry.

RESOLUTION TO RAISE A COMMITTEE OF INVESTIGATION OF
RAILROADS OF THE STATE.

Resolved by the General Assembly of the State of North-Carolina, That the Governor appoint three commissioners to investigate the conduct and general management of the railroads in the State, in which the State is a stock holder, and the conduct of professed government agents and government officers in the shipment of produce and other articles professedly bought on government account, and whether any of said articles are disposed of on private account, and that said commissioners be empowered to investigate

Governor to
appoint Com-
missioners.

all charges of improper conduct and unfairness in shipment over any and all of said roads.

Resolved further, That said commissioners be and they are hereby empowered to send for persons and papers at such times and places as they may designate and take testimony on oath.

Forfeiture for
not appearing.

Resolved further, That if any person, after being duly summoned, shall refuse to appear before said commissioners and be examined on oath or otherwise, shall, for each and every failure so to do, forfeit and pay the sum of five hundred dollars.

Resolved further, That said commissioners be required, so soon as such investigations shall have been completed, to make full report thereof to His Excellency the Governor.

Compensation.

Resolved further, That for every day employed in the investigation herein provided for each of the above named commissioners be allowed five dollars and their necessary travelling expenses and that the treasurer be authorized to pay the same on the warrant of the Governor. [*Ratified the 11th day of February, 1863.*]

RESOLUTION PROVIDING FOR THE PAYMENT OF CERTAIN CLAIMS.

Resolved, That the public treasurer be and he is hereby authorized to pay the following claims (which have been adjudicated and allowed by the board of claims) out of any money in the treasury not otherwise appropriated, and he shall be allowed the same in the settlement of his accounts.

To Alexander county, two hundred and fifteen dollars and twenty-six cents; S. S. Barrington, one hundred and twenty-five dollars; Daniel & Ferguson, sixteen dollars and ninety-five cents; Joshua Burns, thirty-nine dollars and fifty-five cents; R. W. Taylor's administrators, one hundred and eighty-three dollars and forty-one cents; L. L. Parsons thirty-eight dollars and thirteen cents; J. M. Neal for self and H. G. Hallyburton, seven hundred and eighty-one dollars and ninety cents; J. M. Coker, one hundred and eleven dollars and eighty-seven cents; James W. Harding, fifty-eight dollars; W. H. Garvis, ninety-nine dollars and fifty-three

cents; Thos. H. Lony, twenty-one dollars; A. C. Latham, one hundred and twenty-five dollars; Kidder & Martin, one hundred and thirty-five dollars and fifty-four cents; Thos. E. Roberts, six hundred and fifty-five dollars and fifteen cents; J. Cassidey, assignee, sixty dollars; R. W. Miller, eleven dollars; Thos. Clark, free negro, twenty-five dollars; Peter Clark, ten dollars; George Clark, twenty dollars; R. B. Reddick, thirty-seven dollars and fifty cents; R. W. Taylor, adm'r of W. H. Garvis, one hundred and thirty dollars; James H. Ennis, two hundred and nineteen dollars and seventy-five cents; Lient. S. B. West, fifteen dollars and sixty-two cents; Gaines, Deaver & Co., twenty-four dollars and thirty-five cents; Columbus county, forty-one dollars and seventy-five cents; Jesse H. Johnson, fifty dollars; Thomas J. Lemay, eighty-two dollars and thirteen cents; Wiley D. Coker, thirty-nine dollars and fifty-one cents; Yadkin county, six hundred and seven dollars and one cent; Solomon G. Ward, seventy-five dollars; W. W. McDowell, fifty dollars; Guilford county, four hundred and twenty-six dollars and twenty cents; Hertford county, four thousand three hundred and five dollars and thirty-five cents; Summary, Spears & Co., two hundred and thirty-one dollars and eighty-eight cents; Arrington, Best & Co., one hundred and thirty-two dollars and sixty-seven cents; Robeson county, two hundred and sixty-seven dollars and thirty cents; Franklin county, one thousand nine hundred and fifty-nine dollars and forty-six cents; and to J. W. Woodfin, the sum of one thousand seven hundred and ninety-three dollars and thirty-seven cents, when his accounts as disbursing agent of the State, shall be audited and allowed by the auditor, if on a balance struck between the claims so much shall be due, and if not such part as shall appear to be due.

[*Ratified the 7th day of February, 1863.*]

RESOLUTIONS CONCERNING SEIZURE OF IRON BELONGING TO THE
ATLANTIC AND N. C. RAILROAD.

Resolved, That in the opinion of this General Assembly, the Confederate authorities have no right to seize iron or

any part thereof, in the possession of the Atlantic and N. C. railroad company, and do hereby protest against the contemplated seizure of the same.

Resolved, That His Excellency, the Governor, be requested to transmit a copy of these resolutions to the secretary of war, and to insist that the said iron shall not be seized and transferred from the State and company to another corporation. [*Ratified this 12th day of February, 1863.*]

RESOLUTION IN RELATION TO THE MEDICAL EXAMINING BOARD.

Resolved, That the Governor be requested to correspond with the proper authorities in Richmond and request that the authority to appoint the various boards of medical examiners for the State, be vested in the surgeon general of the State. [*Ratified this 12th day of February, 1863.*]

RESOLUTIONS VINDICATING THE LOYALTY OF THE STATE OF NORTH CAROLINA AND ITS GENERAL ASSEMBLY.

WHEREAS, Various slanderous reports have been circulated both in the State and out of it, reflecting upon the loyalty of the members of this legislature and the people of this State, and ascribing to them hostility to the Confederate government, and a desire to reconstruct the Union. Therefore be it unanimously

The loyalty of
the State vindicated.

Resolved, That as the representatives of the people and in our behalf as individual citizens of the State, we protest against and denounce these accusations as utterly false in letter and in spirit, as calculated to misrepresent the sentiments of those who have never faltered in the support of all constitutional measures for the prosecution of the war, and as tending to produce jealousies and heart-burnings among a people who have sealed their devotion to the cause of Southern Independence with their blood upon the proudest battle fields of the revolution; that the charge of a desire on the part of this legislature, or any portion of it, to conflict with the Confederate government, or to embarrass

the President in the prosecution of the war is grossly untrue, illiberal and slanderous; that we hereby pledge ourselves most heartily and emphatically to the most vigorous constitutional war policy, promising in the name of North Carolina, the most liberal contribution of men and money to the support of it, and protesting against any settlement of the struggle which does not secure the entire independence of the Confederate States of America.

Resolved, That the Governor be requested to communicate a copy of these resolutions to the Governors of the several States of the Confederacy, and also to our own Senators and Representatives in Congress to be laid before their respective bodies. [*Ratified the 30th day of January, 1863.*]

RESOLUTION INSTRUCTING THE ADJUTANT GENERAL OF THIS STATE TO CORRESPOND WITH THE ADJUTANT GENERAL OR GOVERNOR OF THE STATE OF VIRGINIA RELATIVE TO ARMS FURNISHED THAT STATE.

Resolved, *By the General Assembly of the State of North Carolina*, That the Adjutant General of this State be and he is hereby required to correspond with the Adjutant General or Governor of the State of Virginia, relative to arms furnished to that State, for which there is no voucher, and obtain a voucher for the same, or procure such evidence of the transfer of arms as in his opinion will establish the claim of the State. [*Ratified the 11th day of February, 1863.*]

RESOLUTION IN REFERENCE TO THE BOUNTY OF SOLDIERS.

Resolved That the additional bounty of thirty-five dollars payable to soldiers at the end of the first year's service, which is provided for by an ordinance of the State Convention, passed on the 19th of February, A. D. 1862, shall be allowed to all the soldiers who were in service at that date or who entered into service between the said date and the 6th day of May, 1862, or who died or were discharged be-

tween the periods aforesaid; and the paymaster is hereby directed to make settlement of the same. [*Ratified this 4th day of February, 1863.*]

RESOLUTION PROVIDING FOR THE PUBLICATION OF CERTAIN ORDINANCES OF THE CONVENTION.

Resolved, That the secretary of State be, and he is hereby authorized and directed to have published with the acts of the present session of the General Assembly, the following ordinances of the late Convention of the State, to wit: ordinances, numbers, 2, 3, 4, 20, 23, 27, 29, 30, 34 and 35, which were passed the first session of the Convention; ordinances, numbers, 3, 8, 10, 16, 18, 19 and 20, which were passed the second session; ordinances, numbers, 2, 4, 6, 7, 8, 9, 10, 13, 16, 17, 21, 23, 24, 26, 27, 30, 32, 33, 34 and 35, which were passed the third session; and ordinances, numbers, 1, 3, 4, 5, 9, 10, 12, 14, 16, 17, 18, 20, 21, 24, 27, 28, 29, 32, 34, 35, 38 and 39, which were passed the fourth session thereof. [*Ratified this 11th day of February, 1863.*]

STATE OF NORTH-CAROLINA, }
 OFFICE OF SECRETARY OF STATE, }
March, 1863. }

I, JOHN P. H. RUSS, Secretary of State in and for the State of North-Carolina, do hereby certify that the foregoing are true copies of the original Acts and Resolutions on file in this office. Given under my hand, this 20th day of February, 1863.

JOHN P. H. RUSS,
Secretary of State.

INDEX

TO

PUBLIC LAWS.

1862-'63.

	PAGE.
ASYLUMS—	
An act concerning the North-Carolina Institution for the Deaf and Dumb and the Blind,.....	3
An act for the support of the Insane Asylum of North-Carolina,.....	5
AUDITOR OF PUBLIC ACCOUNTS—	
An act to establish the office of Auditor of Public Accounts,	6
BANKS—	
An act to amend an act entitled "An act for the relief of the banks and the people,".....	7
COUNTY RECORDS—	
An act for the relief of such persons as may suffer from the burning of the court house and records of Hertford county,.....	8
COURTS—	
An act to establish the eight judicial circuit, and for other purposes,	13
An act to alter the time of holding the superior courts of law and equity in the sixth judicial circuit,.....	17
An act to establish a superior court of law and equity for the county of Alleghany,.....	19
DISTILLATION OF SPIRITUOUS LIQUORS—	
An act to prohibit the distillation of spirituous liquors,...	20
GRANTS, &c.—	
An act to allow further time for the registration of grants, conveyances, and other instruments,.....	21
JUSTICES OF THE PEACE—	
An act for the benefit of justices of the peace, refugees from their counties,.....	21

	PAGE.
Acts, 1862-'63. MILITIA—	
An act to amend an act entitled "Militia Bill," ratified the 24th day of September, 1861,.....	22
POWDER AND LEAD—	
An act to provide a supply of powder and lead in the several counties of this State,.....	23
PROVISIONS—	
An act for the purchase of provisions,.....	23
PUBLIC WORKS—	
An act to authorize the Governor to employ slave labor in erecting fortifications and other works,.....	24
An act to amend the 9th and 12th sections of chapter 101 of the Revised Code,.....	25
REVENUE—	
An act to amend an act passed at the second extra session of the General Assembly, A. D. 1861, chapter 5, entitled "An act to enlarge the powers of the county courts for raising revenue for county purposes,".....	25
An act to be entitled "An act to enable all the incorporated towns in this State to lay additional taxes,".....	26
SALARIES AND FEES—	
An act in reference to the salaries of the Judges of the Superior Courts of law and equity,.....	27
An act to regulate the fees of jailors,.....	28
SALT—	
An act in relation to the supply of salt,.....	28
SENATORIAL DISTRICT—	
An act to change the place of comparing the polls in the 44th Senatorial district,.....	30
SHERIFF'S BONDS—	
An act amendatory of the law in relation to sheriff's bonds,	31
SOLDIERS—	
An act for the relief of our sick and wounded soldiers,....	31
An act to amend the ordinance of the convention, entitled "an ordinance to make some provision for the families of soldiers dying in service," ratified 22nd February, 1862, and for other purposes,.....	33
An act supplementary to an act passed at the present session of the General Assembly, and ratified on the 9th day of December, 1862, entitled "an act to amend the ordinance of the Convention, entitled 'an ordinance to make some provision for the families of soldiers dying in the service,'" ratified the 22nd day of February, 1862, and for other purposes,.....	34

	PAGE.
WAYS AND MEANS—	
An act to provide ways and means for supplying the treasury,	35
WILLS, LETTERS OF ADMINISTRATION, &c., IN COUNTIES IN POSSESSION OF THE ENEMY—	
An act to provide for the probate of wills and granting letters of administration when the county of the residence of testators or intestates is in the possession of the enemy,	39

RESOLUTIONS—

Declaring the separation between the Confederate and United States final, and to sustain the President of the Confederate States and the Governor of North Carolina.	43
Resolution providing for a roll of honor,	44
Resolution in reference to a fund in the hands of the board of claims, heretofore appropriated by an ordinance of the Convention,	44
Resolutions requiring the Governor to appoint commissioners to examine and report the condition of the agency on Cherokee lands in Jackson County as connected with turnpike roads,	45
Resolution in relation to the bills of this session of the Legislature,	45
Resolution protesting against the seizure of iron by the Confederate Government, belonging to the State of North Carolina and now in the possession of the Wilmington, Charlotte and Rutherford Railroad Company.	46
Resolution in reference to the auditor of public accounts. .	46
Resolution to purchase the ordinances and resolutions of the late Convention,	46
Resolution in relation to the seizure and transportation from the State of R. J. Graves, a citizen of Orange county,	47
Resolution to pay expenses of commissioners to Richmond.	48
Resolutions to employ free persons of color on fortifications, &c.,	48
Resolutions instructing our senators and requesting our representatives in Congress to urge a repeal of certain clauses of the military exemption act of the Confederate Congress,	49
Resolution on printing the inaugural address of the Governor,	50

	PAGE.
Sess. 1862-'63.	
Resolution in relation to secret acts and resolutions.....	50
Resolutions vacating certain offices,.....	51
Resolutions expressing the satisfaction of the General Assembly with the spirit of the people in sustaining the war, and with the conduct of our troops,.....	51
Resolution requesting the Governor to correspond with railroad and other companies in relation to the transportation of salt from Wilmington, &c.,.....	52
Resolutions protesting against the burning of cotton in Eastern North-Carolina,.....	53
A resolution to prohibit the transportation of articles of prime necessity beyond the limits of the State,.....	53
Resolutions of thanks to the officers and soldiers of North-Carolina,.....	54

INDEX
TO
PUBLIC LAWS.

1862-'63.

ADJOURNED SESSION.

	PAGE.
APPEALS—	
An act to amend the 1st section of the 4th chapter of the Revised Code,.....	3
AUDITOR OF PUBLIC ACCOUNTS—	
An act to provide for the completion of the claim of North-Carolina against the Confederate government and for other purposes,.....	4
An act to authorize the auditor of public accounts to administer oaths,	4
CATTLE AND OTHER STOCK—	
An act to suspend the 3d, 4th and 5th sections of the 17th chapter Revised Code,.....	5
COURTS OF OYER AND TERMINER—	
An act authorizing the Governor to issue commissions to hold courts of oyer and terminer, and for other purposes,	5
COUNTY REVENUE AND CHARGES—	
An act to amend the 18th section of the 28th chapter of the Revised Code, in relation to pay of committees of finance,.....	7
COUNTY BUSINESS—	
An act authorizing one-third of the whole number of justices in any county to transact public business,.....	7
COMMON SCHOOLS—	
An act to amend the 5th section of the 19th chapter of the laws of North-Carolina, passed by the General Assembly of 1860-'61 at its first session, concerning common schools,.....	8
DISTILLATION OF SPIRITUOUS LIQUORS—	
An act to amend an act to prohibit the distillation of spirituous liquors,.....	8

	PAGE.
Sess. 1862-'63. EDUCATIONAL ASSOCIATION—	
An act concerning the State educational association of North-Carolina,.....	9
ENTRIES AND GRANTS—	
An act for the benefit of persons who have entered vacant lands,.....	9
An act to extend the time of perfecting titles to land heretofore entered,.....	10
EVIDENCE—	
An act to admit proof of the hand writing of attesting witnesses in certain cases,.....	10
EXECUTORS AND ADMINISTRATORS—	
An act to amend the 46th chapter of the Revised Code, section 18th,.....	11
EXECUTIVE DEPARTMENT—	
An act to authorize the Governor to employ a messenger for the executive department,.....	11
HABEAS CORPUS—	
An act to amend Revised Code in relation to <i>habeas corpus</i> ,.....	12
IDIOTS AND LUNATICS—	
An act concerning insane persons,.....	13
LANDLORD AND TENANT—	
An act for the relief of landlords,.....	14
LEGACIES, DISTRIBUTIVE SHARES, &c.—	
An act to amend 2d section, 64th chapter Revised Code,.....	15
LIMITATIONS—	
An act concerning the statute of limitations,.....	16
MILITIA—	
An act to amend an act entitled "Militia,".....	16
An act to amend the 1st, 12th and 23d sections of chapter 17, of the acts of General Assembly, for the years 1860-'61,.....	18
An act to amend militia law,.....	19
An act to amend an act entitled "An act to amend an act entitled 'Militia,' " passed at the present session of the General Assembly,.....	19
An act to amend the militia bill,.....	20
MONOPOLIES, &c—	
An act to prevent during the existing war monopolies, extortions and speculation in breadstuffs and other articles of general use and consumption, and to make such acts criminal, and to provide penalties for the same,....	20
REVENUE—	
An act entitled "Revenue,".....	21

	PAGE.	
An act supplemental to an act passed at the present session of the General Assembly, entitled "Revenue,"	59	Sess. 1862-'63.
An act to authorize incorporated towns to lay an <i>ad valorem</i> tax on slaves,	60	
SALARIES AND FEES—		
An act to amend the 102nd chapter of the Revised Code, entitled "Salaries and Fees,"	61	
SMALL POX—		
An act to insure the protection of the people of North Carolina against small pox,	61	
SOLDIERS—		
An act for the relief of the wives and families of soldiers in the army	63	
An act to authorize and require the quartermaster of this State to pay commutation money to the soldiers of North Carolina for boots and shoes,	64	
An act in relation to the bounty of soldiers,	65	
An act to enforce and make more effectual an act of the General Assembly, ratified December 22nd, 1862, regulating the payment of bounty,	66	
An act to amend an act passed the present session of the General Assembly, entitled "an act to amend the ordinance of the Convention, entitled 'an ordinance to make some provision for the families of soldiers dying in service, ratified 22nd February, 1862, and for other purposes,' "	66	
TAXES, REMISSION OF, &c—		
An act in reference to taxes and the liabilities of sheriffs, . .	67	
An act in reference to taxes and the liabilities of sheriffs, . .	68	
An act for the relief of persons who have overpaid or who may hereafter overpay taxes,	68	
TREASURY DEPARTMENT—		
An act to authorize certain alterations in the treasury office,	69	
WAYS AND MEANS—		
An act supplemental to and declaratory of an act ratified on the 20th day of December, A. D. 1862, entitled "An act to provide ways and means for supplying the treasury," and also to repeal a portion of an ordinance of the State Convention, ratified the 26th of January, A. D. 1862,	70	
An act to amend the act ratified 20th December, 1862, entitled "an act to provide ways and means for supplying the treasury,"	71	
WILLS—		
An act to alter the rules of law in relation to the probate of wills,	72	

	PAGE.
Sess. 1862-'63. RESOLUTIONS—	
Resolutions to enclose the soldier's burying ground,.....	73
Resolution in relation to exchange of salt,.....	73
Resolutions in reference to the purchase of a machine for the manufacture of cotton cards, &c.,.....	74
Resolution authorizing the door-keeper of the House to purchase a flag of the Confederate States of America, &c.,	74
Resolution concerning mileage,.....	75
Resolution providing a room for engrossing clerks,.....	75
Resolution providing for additional engrossing clerks,....	75
Resolution to furnish clerks of county and superior court and clerk and master in Transylvania county with copies of Revised Code,.....	75
Resolution in relation to impressments,.....	75
Resolutions in relation to prisoners confined in the mili- tary prison at Salisbury,.....	76
Resolution to raise a committee of investigation of rail- roads of the State,.....	77
Resolution providing for the payment of certain claims,..	78
Resolutions concerning seizure of iron belonging to the Atlantic and N. C. Railroad,.....	79
Resolution in relation to the medical examining board,....	80
Resolutions vindicating the loyalty of the State of North- Carolina and its General Assembly,.....	80
Resolution instructing the adjutant general of this State to correspond with the adjutant general or Governor of the State of Virginia relative to arms furnished that State,	81
Resolution in reference to the bounty of soldiers,.....	81
Resolution providing for the publication of certain ordi- nances of the Convention,.....	82



