STATE OF SOUTH-CAROLINA.
CITY OF CHARLESTON.

AN ORDINANCE to raise supplies for the City of Charleston, for the year eighteen hundred and forty.

1. Be it ordained by the Mayor and Aldermen of Charleston, in City Council assembled, and it is hereby ordained by the authority of the same, That the following species of property owned or possessed within the limits of the City of Charleston, shall be subject to taxation in the manner, at the rate, and conformably to the provisions hereinafter specified: regard being had to the real value of the same, viz: every house, building, wharf lot, or other landed estate, also every leasehold estate, with the houses and improvements thereon, held or occupied by any individual under lease, from a religious, charitable or literary society, shall be and is hereby made liable to a tax of forty cents on every hundred dollars of the full value thereof, to be assessed by the City Enquirer and Assessor.

2. That on the gross amount of sales of all goods, wares and merchandize, sold within the limits of the city of Charleston, by any person or persons whomsoever, and that whether for cash or credit, for or on their own account or on account of others, between the first day of April 1839, and the first day of April 1840, inclusive, ensuing the date of this Ordinance, there shall be paid by the person so selling twenty cents on every hundred dollars of the amount of such sales respectively, Provided that this clause shall not extend to Rice and Cotton, sold by wholesale by any Factor, or goods, wares and merchandise, sold at public auction, that every person selling or disposing of goods, wares and merchandise, shall, between the first and twenty-first day of April next, ensuing the date of this Ordinance, deliver a true and just return of the amount of sales made by him, her, or them, within the period aforesaid, to the City Enquirer and Assessor, at his office, and then and there shall take the following oath: "I, A. B. do solemnly swear (or affirm, as the case may be) that the return which I now give in, contains a just and true account, and correct representation of the gross amount of sales of all goods, wares and merchandise, real and personal estate, sold by me, between the first day of April, 1839, and the first day of April, 1840 inclusive, subject to taxation by the preceding clause, for, or on my own account, or for or on account of any other person or persons whomsoever. So help me God."

3. That the amount of sales of goods, wares and merchandise, made by Vendue Masters at private sale, whether on their own account or on account of others, or by any person under their sanction, is hereby declared liable to the aforesaid tax of twenty cents on every hundred dollars of the amount of such sales respectively, and all goods, wares and merchandise, sold by Vendue Masters, though not actually sold at public outcry, shall be considered as sold at private sale, and shall be included in the return required to be made as aforesaid, to the City Enquirer and Assessor, agreeably to the true intent and meaning of this Ordinance.

4. That if any person or persons selling or disposing of goods, wares and merchandise, within the city as aforesaid, and who is required by this ordinance to make a return of the amount of sales thereof, shall fail or neglect to make such return, at the time and in the manner herein prescribed: or if any person or persons shall, in any return to be made as aforesaid, omit the amount of any sale made by him or them as aforesaid; or shall by a false return prevent a full taxation, to which such sale or sales, if duly and fairly returned, would have been liable, every such person or persons shall be liable to a tax of one hundred cents on every hundred dollars, on the value of stock in trade, held or possessed by him, her or them, between the first day of April, 1839, and the first day of April, 1840, inclusive, to be assessed by the City Enquirer and Assessor.

5. That all profit or income, arising from the pursuit of any faculty, profession or occupation, trade or employment (except those hereinafter excepted) who ther in the profession of the law, the profits to be derived from the cost of suits, counsel fees, or other sources of professional income, and the amount of commission received by Vendue Masters, or other persons vending goods, wares and merchandise, or real and personal property on commission, shall be liable to a tax of fifty cents on every hundred dollars: Provided, however, that nothing herein contained shall be so construed as to subject to taxation the profit or income of any mechanic, arising from the particular trade he pursues; or the salaries of the Judges and other public officers, exempt from taxation, or not taxed by the Legislature of the State; or salaries of the clergy; or the profit nor income of schoolmasters, or other teachers employed in the education of youth, arising from such employment; or the salary of any minor—neither shall the tax hereby imposed upon carriages, apply to such carts, drays, or hackney carriages, as ply or are employed for hire, by virtue of licenses obtained from the City Treasurer: and provided that no tax shall be imposed on any building used for public worship, or the lots on which they are erected; or burial grounds connected therewith; buildings and premises actually occupied as places of meeting, by religious, charitable, or literary societies.

6. That every slave, within the city, under 12 years of age, shall be subject to a tax of one dollar and fifty cents. Every slave within the city, over 12 years of age, shall be subject to a tax of two dollars and fifty cents. Every slave working out, or employed in the city, whose owners reside without the limits of the said city, shall be subject to a tax of seven dollars, over and above the cost of the proper badge.

7. That every coach, or other carriage, having four wheels, and drawn by two horses or more, except as hereinafter provided, shall be liable to a tax of thirty dollars; every coach or carriage having four wheels, and drawn only by one horse, shall be liable to a tax of fifteen dollars: provided that where more than one four wheel coach or carriage may be owned by any person who may possess not more than a pair of horses, such person shall not be liable to a tax for such additional coach or carriage. Every two wheel chaise, chair, sulkey, or other carriage, shall be liable to a tax of ten dollars. Every horse and mule, shall be liable to a tax of six dollars, except such as are used in licensed carts and drays, whose owners reside in the city—that is, two horses or mules, for each licensed double cart, and one horse or mule for every other licensed cart or dray.

8. That the taxes on landed or personal estate herein before particularly described, shall be payable by the persons who, on the first day of January, in the present year, were the respective owners or representatives thereof: and the taxes on the said lease hold estate with the buildings and improvements thereon, held under lease from any religious, charitable or literary society, shall be payable by the persons who, on the first day of January, in the present year, were the lessees thereof. And every horse shall be liable to the tax hereinbefore expressed, that shall be owned, used, or kept in the city, at any time during the present year, after the passing of this ordinance: and every coach or other carriage, used in the city for one month, except in the cases hereinbefore provided, shall be liable to the tax imposed upon such objects in the seventh clause: and if not returned by the owner or any person using the same, shall be liable to a treble tax, one half of the extra tax to go to the informer.

9. That it shall not be lawful for any master, supercargo, or other persons attached to any vessel in the port of Charleston, to vend, on board any such vessel, or on the wharves, any goods, wares, merchandise or produce, (excepting rice and cotton,) either on their own account or as agent and consignee, until he or they shall have obtained from the City Treasurer a license to sell such goods, wares, merchandise, or produce as aforesaid, for which license they shall respectively pay to the City Treasurer the sum of one hundred dollars, together with the aforesaid tax upon the amount of his sales, the said license to continue of force for one year; and if any master, supercargo, or any other person, attached to any vessel in the port of Charleston, shall sell on board any vessel, or on any of the wharves, any goods, wares, merchandise or produce, not excepted as aforesaid, without a license, contrary to this ordinance, he or they shall forfeit and pay for each and every offence, the sum of two hundred dollars to be recovered by suit in the City Court, in the name of the City Council of Charleston, one half thereof for the use of the Marshal for other person who shall prosecute the offender to conviction, and the remainder for the use of the city, and it is hereby made the duty of the City Marshals to enforce the provisions of this ordinance.

10. That it shall be the duty of the City Enquirer and Assessor, to form an alphabetical list of all temporary residents of the city, viz: of all persons carrying on any faculty, profession or occupation, trade or employment, either on their own account, or as agents for the space of ten days and not more than eight months; and assess such persons respectively, the amount of their stock in trade, and profit and income, and hand over said list and assessment to the Treasurer, who shall immediately give notice to the parties that he is ready to receive the tax, on said stock in trade, and profit and income, and the person so assessed, shall, respectively pay a tax of one dollar on every hundred dollars, of the amount so assessed for stock in trade, and profit and income upon them respectively. And against all such who do not come forward and pay the same, within ten days thereafter, executions shall be forthwith issued.

11. That every owner of a lot or piece of ground within the city, enclosed and occupied and which has not a good and sufficient well or cistern, capable of containing at least three hundred gallons of water, and built of brick or stone, with a pump to the same, fit for use, shall be liable to a penalty of forty dollars, for every such lot or piece of ground, found without such sufficient well or cistern, and pump, to be recovered in the City Court, in the name of the City Council of Charleston, one half to the use of the informer, and the remainder to the use of the city; and it shall be the duty of the City Enquirer and Assessor, to inforce the provision of this clause.

12. That all such taxable property within the city, as may belong to any person residing without the United States, shall be liable to a double tax; but this clause shall not be construed to extend to the property of any person or persons, sent or gone abroad, in the employment of this State or of the United States, until one year after the expiration of his or their mission.

13. That every person who shall hereafter act as agent for any individual, or association of individuals, not incorporated by the laws of this State, for the purpose of effecting insurances within the city, against losses of any kind, shall, on the 30th day of June next, and on the 31st day of December next, render to the City Treasurer under oath, a just and true account of all premiums received by him, or any other person for him, or agreed to be paid, for any such insurances effected by him during the present year, and shall pay to the City Treasurer, on the amount of such premiums, sixty cents on every one hundred dollars, and every such agent who shall neglect to make such return, and pay as above required, such sixty cents on every one hundred dollars, upon the premiums paid or agreed to be paid, on the day aforesaid, shall forfeit and pay the sum of one thousand dollars, to be sued for and recovered in any Court having cognizance thereof, and every Broker or person dealing in Brokerage, who shall hereafter act as agent for any individual, or association of individuals, beyond the limits of this State, not incorporated by the laws of this State, for the purpose of selling or buying bills of Exchange; buying or selling Stocks; or dealing in Money, Bills or Notes, shall on the 30th day of June next, and on the 31st day of December next, render to the City Treasurer, under oath, a just and true account of the whole amount of the profit, interest and income derived by himself or his principal from such buying, selling or dealing, and shall pay to the City Treasurer, sixty cents on every one hundred dollars, on the whole amount thereof, and every such agent, who shall neglect to make such return, and pay as above required, such sixty cents on every hundred dollars, as aforesaid, shall forfeit and pay, the sum of one thousand dollars, to be sued for and recovered in any Court having cognizance thereof: Provided, that nothing herein contained, shall be construed to extend to the operations of any Bank or Insurance Companies chartered by this State, acting within the limits of their respective charters.

14. That all persons residing beyond the boundaries of the city of Charleston, who come into the city to carry on their daily business, shall be liable to the same tax on the amount of their sales of goods, wares and merchandize, within the city, and on their income, derived from the business carried on within the city, as is imposed by this Ordinance on persons residing therein, which tax shall be returned, collected, and inforced in like manner as is herein provided for in other cases.

15. That the following sums shall hereafter be paid for licences and badges:

For every omnibus, with four wheels, let, used, or driven for hire, the sum of forty dollars.

For every hack and carriage, with four wheels, let, used, or driven for hire, thirty dollars.

For every carriage, with two wheels, so used, fifteen dollars.

For every cart, wagon, drawn by two horses, fifteen dollars.

For every cart or wagon, drawn by one horse, ten dollars.

For every dray, drawn by two horses, fifteen dollars.

For every dray, drawn by one horse, ten dollars.

For every kind of vehicle or carriage, used for exhibiting horses for sale, fifty dollars. Provided, That the license hereby required, shall not be construed in any manner, to permit the breaking of horses, within the limits of the city, contrary to the Ordinance, prohibiting such practices. And it shall be the duty of the City Marshals, to report all violations of law, by the owners or drivers of such vehicles. And in case any person or persons shall let, drive for hire, any cart, wagon, or dray, or other carriage, within the city, without having paid for, and obtained a license therefor, from the City Treasurer, conformably to this section, he or they shall forfeit and pay the sum of one hundred dollars, for each and every such offence; to be recovered in the City Court, one half for the use of the person who shall prosecute the offender to conviction, and the remainder to the use of the city. And it shall be the duty of the Marshals to report all violations of this clause, by the owners or drivers of such vehicles.

For each ticket or badge, to be obtained from the City Treasurer, for any slave, male or female, to be employed on hire, out of their respective houses or families, the following sums, viz:—

For every handicraft tradesman, seven dollars.

For every carter, drayman, porter, or day-laborer, four dollars.

For every fisherman, four dollars.

For every fisher-woman, two dollars.

For every house servant or washerwoman, two dollars.

For every seller of fruits, or cakes, or any article, not prohibited, five dollars.

And licenses or badges taken out by persons residing without the limits of the city, shall be charged double the above amounts.

16. That every slave brought into the city for sale, from beyond the limits of the State, shall be subject to a tax of three dollars. Every horse or mule, brought into the city for sale, from beyond the limits of the State, shall be subject to a tax of one dollar, and it shall be the duty of the City Enquirer and Assessor, to ascertain the number of all such slaves, horses, and mules, and to assess the said tax, on the owners, or persons in possession of such slaves, horses and mules for the purpose of sale, and hand over such assessment to the City Treasurer, who shall forthwith give notice to the said owners or persons in possession, to make payment of the said tax, and on failure to do so, the City Treasurer shall issue an execution for the amount of the said tax, and lodge the same with the City Sheriff, who shall immediately proceed for the collection of the same, in the manner hereinafter provided for the enforcement of tax executions.

17. That no slave or free person of colour, shall be permitted to keep any dog in the City of Charleston, under the penalty of five dollars for every such offence; and every slave or free persons of colour charged with keeping any dog or dogs, contrary to this ordinance, shall be brought before the Mayor, or the presiding Alderman at the Police Court, and on failing to pay such fine shall be committed to the Work-House for a period not exceeding one week, or flogged not exceeding twenty lashes, at the discretion of the Mayor or presiding Alderman as aforesaid; and any slave or free person of colour, residing on any lot where no white person resides shall be deemed and taken to be the keeper of any dog found on the premises, unless he or she can show who is the owner and keeper of the same; and any white person residing on any lot where slaves, or persons of colour, also reside shall be deemed and taken to be the owner—and keeper of any dog found on the premises, unless he or she when called upon for that purpose, shall show who is the owner and keeper of the same.

18. That on every dog kept by any white person or on his premises, there shall be paid a tax of three dollars to the City, and any dog or dogs kept as aforesaid, shall be included in the tax returned of the owner or keeper thereof, or the head of the family or keeper of the house, where such dog is kept or harbored. And on the payment of the said tax, the owner or keeper of such dog or dogs, shall be entitled to receive from the City Treasurer a license for such dog, to go at large for one year, Provided a collar shall be constantly worn by such dog, having the name of the owner legibly written, stamped, or engraved thereon; and Provided also, that if at any time it shall be deemed unsafe to permit dogs to go at large, it shall be the duty of the Mayor to issue a proclamation forbidding the same. And any dog found going at large, after such notice and until such proclamation shall be revoked, shall be killed, and the owner or keeper thereof, shall be moreover liable to a fine of ten dollars. And any dog found in any lot or going at large, contrary to this ordinance, may be lawfully killed. Any person keeping any dog contrary to this ordinance, shall be liable to a fine of ten dollars, for every such offence, and for failing to make a return of any dog liable to taxation, the owner or keeper thereof shall be liable to a double tax, as in other cases.

19. That the following oath, in addition to the oaths now prescribed by Law, shall be taken by all persons making a return of taxable property in the city, viz: "and I, A. B. do further swear, that there is no dog kept by me, or on my premises:" to which shall be added the following, where a dog or dogs may have been returned, "except such as have been duly returned," so help me God. And it is hereby ordained, that any dog brought into the City, shall be immediately reported to the City Treasurer, and the tax paid, a license taken out for the remainder of the year, under a penalty of ten dollars, on the owner or keeper of said dog, or the person on whose premises the said dog may be found: and any dog at any time found in the city, shall be deemed and taken to be kept therein, and liable to the tax aforesaid.

20. That in addition to the permission of Council, required by the ordinance concerning amusements, passed on the twenty-eighth day of October, in the year of our Lord one thousand eight hundred and one, it shall be necessary for any person applying for leave to act, represent, or exhibit any of the exercises, or shows therein described, first, to pay to the City Treasury, for Theatrical entertainments two hundred dollars, for Circus exercises, one hundred dollars, for all other exhibitions for public amusement, not more than fifty dollars, nor less than twenty dollars, to be determined by Council, on granting their permission: and any person, or persons, who shall within the city, act, represent, perform, or exhibit, or cause to be acted, represented, performed, or exhibited, any species of Theatrical entertainment, or any amusement of every kind described in the ordinance above referred to, without permission of the City Council, first had and obtained, and under such rules and regulations, as they may think proper to establish, and without payment of the sum herein prescribed for such license, shall forfeit and pay, for each and every such offence, a sum not exceeding five hundred dollars, nor less than one hundred dollars to be recovered in the City Court, one half thereof for the use of the person who shall prosecute the offender to conviction, and the other moiety to the use of the city. And it shall be the duty of the Marshals, to enforce this provision, and to report to Council, the names of all offenders against the same.

21. That any person owning, or possessing, any property liable to the payment of a City Tax, as aforesaid, as well as on his own account, or as executor, administrator, guardian, trustee, attorney, agent, or otherwise: having the charge or management of any taxable property within the city, or of any person deceased, absent, or under age, or otherwise, shall, on or before the 21st day of April, in the present year, deliver a true and just return of all such property, with a correct description of lands and tenements, the numbers, situation, and dimensions thereof, and also the number of wells and pumps with their condition, to the City Enquirer and Assessor, at his office, and then and there to take the following oath—"I, A. B. do solemnly swear (or affirm as the case may be,) that the return which I now give in, contains a just and true account, and correct representation of all the real, lease-hold and personal estate subject to taxation, which, on the 1st day of January, in the present year, was or were in my possession, for or on my account, or on account of any other person or persons whomsoever, either as executor, administrator, guardian, trustee, attorney, agent, or otherwise; and that no more of said property than is represented, is in any wise belonging to any person or persons resident in a foreign country So help me God." And every person taking such oaths, shall subscribe the same on each return made by him or her, and deliver them to the City Enquirer and Assessor. And no return shall be received from any one, of the property of another person, except as aforesaid, in the character of executor, administrator, guardian, trustee, attorney, or agent, unless the same be sworn to by such person before the City Enquirer and Assessor, or a Magistrate duly qualified to administer such oath.

22. That each and every Vendue Master, shall, in addition to the oath prescribed by the preceding section, take the following oath—"I, A. B. do solemnly swear (or affirm, as the case may be) that the return I now give in, contains a just and true account of all commissions received by me (or the concern of which I am a co-partner) on goods, wares, and merchandize, sold by me (or my house) at private sale—so help me God."

23. That it shall be the duty of every taxable inhabitant of this City, who shall, since the first day of January, in the past year, have sold any Lands or Negroes liable to the City Tax, to give information thereof, at the time of making such return and the name of the person to whom sold, to the City Enquirer and Assessor.

24. That it shall be the duty of the City Enquirer and Assessor, to enquire of every person making a tax return, whether he or she, or the person they may represent, have sold any taxable property since the last return day, and he shall enter the same in a book to be kept for that purpose, with the name of the person to whom such sales have been made, and shall take the proper measures to collect the taxes on all such property.

25. That any person being the owner, or having the charge of, or holding any taxable property within the city as aforesaid, and who is required by this Ordinance to make a return thereof, on failure or neglect to make such a return at the time, and in the manner herein prescribed; or if any person shall, in any return to be made as aforesaid, omit any house, building, lot, or wharf, landed or leasehold estate, slave or slaves, coach or other carriage, horse or horses, profits, income, or other property liable to a tax as aforesaid, or shall, by a false return, prevent a full assessment, to which such property, if duly and fairly returned, would have been liable, every such person shall, in every such case be doubly taxed.

26. That all assessments made on real leasehold, or personal property, sales and income, rendered taxable under this Ordinance, (except as herein before otherwise provided) shall be paid to the City Treasurer, at his office, on or before the 21 day of June, in the present year; and if any person shall fail or neglect to pay his or her assessment, when due as aforesaid, an execution shall forthwith be issued against any goods or chattels, to such persons belonging, and the same shall be seized and publicly sold by the City Sheriff, and so much deducted from the amount of such sale or sales as may be requisite to pay the amount of such assessment, and other legal charges; and the overplus, if any be left, shall be paid to the person whose goods and chattels have been so seized and sold, or to such other person as may have lawful claim thereto; but if no goods or chattels can be found, belonging to any such person, or if such as have been found be insufficient to defray the whole amount of tax, assessment and charges, the Sheriff shall levy upon, and sell at public auction, any of the landed or leasehold property of such person, within the limits of the city, on a lease not exceeding five years, for the purpose of discharging what may be due as aforesaid, and shall dispose of the surplus, if any be left, in the same manner as above directed. And if any person, failing, or neglecting to pay his or her assessment, should have neither landed nor lease hold property, nor goods and chattels, within the city, or if the proceeds of the sales of such as may belong to him or her, should not be adequate to the full payment of what is due by him or her, as aforesaid, then the City Sheriff shall take out an execution against the body of such person, and commit the same to the Jail of Charleston District, there to be detained until full payment be made, or until discharged according to law.

27. That every inhabitant of this State, owing or possessing any taxable property within the City, but residing therein at no other time than between the months of June and November, or residing altogether in the country, shall be at liberty to make his or her return on or before the 20th day of June, in the present year, and to pay his or her assessment on or before the 21st day of July next ensuing, subject, however, to the regulations and penalties herein before prescribed and imposed in every other respect, except as to the time of making returns, and paying such assessments; and with the foregoing exceptions, in point of time, the City Enquirer and Assessor, the City Treasurer, and City Sheriff, shall be bound to observe, in regard to every such person, the same rules and proceedings, respectively, as above prescribed, in other cases.

28. That every inhabitant of this State, residing within the City for three months in the year, shall be considered and deemed an inhabitant thereof, and all such of his or her personal property, held, possessed, used, or enjoyed in the City, as may come under the description of taxable property, specified in the Ordinance, shall be liable to assessment, and be proceeded with agreeably to the foregoing provisions of said Ordinance, if brought into and used within the City, during such residence, although not within the City on the 1st day of January preceding.

29. That all goods, wares and merchandize, sold within the limits of the City of Charleston, by any person or persons whomsoever, and whether for cash or credit, from and after the 1st day of April next, ensuing the date of this Ordinance, shall be liable to a tax of twenty cents on every hundred dollars of the gross amount of the sales of such goods, wares and merchandize, to be returned, assessed and collected in such manner, and within such time, as shall be prescribed by Ordinance of the City Council.

30. That it shall further be the duty of the City Enquirer and Assessor, to make diligent enquiry as to all property liable to taxation—to put the necessary questions, and make the required explanations, and to take all proper measures for the purpose of obtaining full and accurate returns, and to make the assessment on a scale that will bear equally on all, and to collect the taxes according to the true intent and meaning of the Ordinances in such cases made and provided.

31. That the Enquirer and Assessor, shall, so soon as the returns are completed, make out an alphabetical list of all the persons making such returns, or liable to pay taxes, in the City, with the amount of their respective assessments, under the proper heads—and shall forthwith deposit the same in the Treasury Office, to be published whenever Council shall so direct.

32. That Free Negroes and Free Persons of Color, shall be and are hereby made liable to the following taxes, viz:—Males from the age of 21 to the age of 60, carrying on any trade or art, or being a Mechanic, and residing within the city, or residing without the city, exercising his trade or art therein; each a tax of Ten Dollars; Males from the age of 21 to the age of 60, each a tax of Eight Dollars, and from the age of 16 to the age of 21 a tax of Five Dollars. Females from the age of 18 to the age of 50 years, each a tax of Five Dollars; from 14 to 18, a tax of Three Dollars, except such Negroes and Free Persons of Color, as shall be clearly proved to the Enquirer and Assessor, to be incapable, from manies or otherwise, of providing his, her or their livelihood. The foregoing taxes on Free Negroes or Free Persons of Color shall be paid during the month of June, in the present year, to the City Treasurer. And if any Free Negro or Person of Color, of the ages aforesaid, shall neglect to pay his or her tax as aforesaid, an execution shall be issued against the property and person of such Free Person of Color, directed to the City Sheriff, req iring him to seize and sell the property of any such Free Negro or Free Person of Color, and deduct so much from the sale thereof as shall be sufficient to pay the tax due by him or her as aforesaid, as also the cost and charges of such seizure and sale; but if no property can be found belonging to such Free Negro or Free Person of Color, then it shall be the duty of the City Sheriff forthwith, by virtue of the said execution, to seize and take the body of any such Free Negro or Free Person of Color, and bring the same before the Mayor, or presiding Alderman, for the time being, whose duty it shall be to inquire into the cause of neglect, or refusal to pay the said tax; and the said Mayor, or presiding Alderman, are hereby authorised and empowered if they, after the said inquiry shall deem fit to order and direct such Free Person or Persons to be confined in the Work House, and placed on the Treed Mill for any time not exceeding one month, unless his or her tax due as aforesaid, with costs and charges, shall be sooner paid. And every Free Negro or Free Person of Color, as aforesaid, shall, on or before the 15th day of May, in the present year, make a return of his or her name and age, of the name and age of his or her child or children, and of his or her place of abode and occupation to the City Enquirer and Assessor, who shall enter the same in a register; and if any Free Negro or Free Person of Color, shall neglect or refuse to make such return within the time and in the manner before prescribed, or shall give a wrong name or names with intent to deceive the Enquirer and Assessor, he or she shall, in either case, be doubly taxed, and proceeded against in the same manner as above directed with regard to Free Negroes or Free Persons of Color, whose tax is not duly paid as aforesaid.

Ratified in City Council this 18th day of March, in the year of our Lord, 1840, and in the 64th year of American Independence. H. L. PINCKNEY, Mayor.

By the Mayor.

JOHN R. ROGERS, Clerk of Council. Mh 20

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Mh 16

FITZGERALD'S celebrated Scriptural View of Slavely and Abolition, by W. P. N. Fitzgerald, Esq. of the New-Haven Bar. A new supply, just received, and for sale by S. BABCOCK, & Co.

Mh 16 at Franklin's Head, King-street.

THE WORKS of Dr. Benjamin Franklin, consisting of Essays, humorous, moral and literary, with his life, written by himself, London edition with plates; The Life and Remains of Henry Kirke White, of Nottingham, late of St. John's College, Cambridge, London edition, with plates; Pope's Homer's Iliad, with explanatory notes and index, and an Essay on the Life, Writings and Genius of Homer, new London edition with plates. Just published. For sale by JOHN M. GREER,

Mh 10 135 King-street.

PARLOUR MAGIC, being a little manual of amusing Phenomena in Physical Science, for family recreation. "To furnish the ingenious youth with the means of relieving a long winter or a wet summer's evening, to enable him to provide for a party of juvenile friends, instructive as well as recreative Amusements, without having recourse to any of the usual means of killing time, to qualify the hero of the little circle, to direct and astonish his friends, and at the same time to improve himself, are the principal objects of the following little work:" Extract from Preface. Just received and for sale by S. BABCOCK & CO.

Mh 9 King, opposite Liberty-street.

SELECT WORKS OF THE BRITISH POETS, from Falconer to Sir Walter Scott, with biographical sketches by John Frost, A. M., designed as a continuation of Dr. Aikin's British Poets. Just received, and for sale by S. BABCOCK & CO.

F 21 at the Franklin Head, King-street.

A NEW SUPPLY of Ancient Christianity, and the Doctrines of the Oxford Tracts, by I. Taylor, author of the History of Natural Enthusiasm, and Spiritual Despotism, &c. Just received at the Depository.

Mh 10 D. W. HARRISON.

JUST PUBLISHED AND FOR SALE AT THE DEPOSITORY, CHALMERS-STREET, Tracts on the Presbyterianism. No. 1. Claims of Presbyterianism by the Rev. Thomas Smyth.

In the Press—No. 2. The Eldership of the Presbyterian Church, second edition, much enlarged.

No. 3. A Form of Public Profession; scriptural, reasonable, and in accordance with the practice of the Primitive and other Churches. Mh 12

PRESBYTERIAN CHURCH CASE.—Report of the Presbyterian Church Case; the Commonwealth of Pennsylvania, at the suggestion of James Todd and others, versus Ashbel Green and others, by Samuel Miller, Jr. a member of the Philadelphia Bar. Just received and for sale at the Depository.

Mh 10 D. W. HARRISON.

MEDICAL PERIODICALS, FOR FEBRUARY.—The American Journal of the Medical Sciences, No. 53, published quarterly, at $5 per annum; The select Medical Library and Eclectic Journal of Medicine, edited by John Bell, M. D., published Monthly at $10 per annum.

Dunglison's American Medical Library and Intelligencer, $10 per annum. Just received by

Mh 10 W. H. BERRETT, 36 Broad-st.

LOUIS ON YELLOW FEVER.—Anatomical, Pathological and Therapeutic Researches on the Yellow Fever of Gibralter, of 1828, by P. C. H. A. Louis, a resident of the Society of Medical Obstruction of Paris, Physician to the Hotel Dieu. Just received and for sale by

S. BABCOCK & CO.

Mh 16 At Franklin's Head King-street.

TOMBS.—Designs for Sepulchral Monuments, Mural Tablets, &c. by George Maliphant, Architect, in a series of 30 engravings, in 1 quarto vol. For sale by

Mh 16 JOHN M. GREER, 135 King st.

FENELON'S PIOUS REFLECTIONS, for every day in the month; with pious thoughts concerning the knowledge and love of God; and other holy exercises. For sale by JOHN M. GREER,

M 16 135 King-street.

HUDIBRAS, by Samuel Butler; with notes, by the Rev. Treadway Russel Nash, D. D., a new edition in 2 vols.

Butler's Hudibras and Miscellaneous works, new edition, in one pocket vol. with illustrations. For sale by

Mh 16 JOHN M. GREER, 135 King st.

PERIODICALS FOR FEBRUARY.—Gody's Ladies' Book and Ladies' American Magazine, edited by Mrs. Hale, Mrs. Sigourney, and L. A. Gody, embellished with six figures of Fashions, beautiful steel engraving, music, &c. published monthly at $3 per annum, in advance.

Burton's Gentleman's Magazine and American Monthly Review, edited by M. E. Burton and Edgar A. Poe, with five engravings, published monthly at $3 per annum in advance.

The Law Library, containing Atherly on Marriage Settlements, concluded. W. H. BERRETT,

Mh 12 36 Broad-st.

MRS. HALL AND MRS. TROLLOPE.—Marian, or a Young Maid's Fortunes, by Mrs. S. C. Hall, author of the Buckaneer, &c.

The Life and Adventures of Michael Armstrong, the Factory Boy, by Mrs. Trollope, author of Domestic Manners of the Americans, &c. Just received, by

Mh 4 W. H. BERRETT, 36 Broad-street.

JACOB ABBOTT'S NEW BOOKS.—Caleb in the Country, a Story for Children.

Caleb in Town, a Story for Children.

The School Boy, or a Guide for Youth to Truth and duty. Just received at the Depository.

STATE OF SOUTH-CAROLINA.
CITY OF CHARLESTON.

AN ORDINANCE to alter and amend the Ordinances regulating Retailers of Spirituous Liquors, and for other purposes.

1. Be it ordained by the Mayor and Aldermen of Charleston, in City Council assembled, and it is hereby ordained by the authority of the same, That no person or persons now having, or who may hereafter have a license under the existing Ordinances, numbered one, for keeping a liquor store, shall sell or retail any Wine, Malt or Spirituous Liquors, except at a stand to be arranged and prepared for that purpose, in the front room of his, her or their store, and in the full view of the front door, and free from any obstruction by blinds or any arrangement of the windows, doors, boxes, barrels, shop furniture, curtains, or other screen, inside or outside of the store, whereby a full view thereof, from the public street may be prevented; and for every violation of any of the provisions of this section, the offender or offenders, shall forfeit and pay the sum of twenty dollars, and shall be subject to an additional fine of ten dollars, for every day he, she or they shall neglect or refuse to arrange his, her or their store in the manner herein directed, or to remove such blind, screen or obstruction, when ordered so to do by the Mayor or either of the City Marshals.

And it shall not be lawful for the owner or keeper of any such liquor store, to erect or keep in such store, any blind, screen or obstruction to the view whatever, behind which any article might be secretly sold, and for erecting or keeping such blind, screen or obstruction, he or she shall be subject to the same penalties as are imposed in the preceding part of this section; and should any Wine, Malt or Spirituous Liquors be at any time sold behind such blind, the offender shall in addition to the penalties herein before provided, for putting up or keeping up the same, forfeit and pay the further sum of one hundred dollars.

2. It shall not be lawful for the owner or keeper of any such retail store, to keep in any part of the said store, any Wine, Malt or Spirituous Liquors in decanters, bottles, jugs or demijons, so that the same might be retailed therefrom, except at the stand erected as aforesaid for the sale of such articles, under a penalty of twenty dollars, for every such offence.

3. No retailer of Spirituous Liquors as aforesaid, shall, in any store, where Wine, Malt or Spirituous Liquors shall be retailed, sell or offer for sale, any ginger or other beer, or any other liquor of like character, at any stand provided for the sale of Wine, Malt or Spirituous Liquors as aforesaid, or elsewhere in said store: and if he shall so sell or offer for sale any such article as aforesaid, he or she shall forfeit and pay for every such offence, the sum of twenty dollars.

4. No person keeping a Liquor Store, licensed, numbered one, as aforesaid, shall before the beating of the revieve or after the beating of the tattoo, admit into his or her premises any negro or other person of color, or in any manner, sell or retail to the same, or any of them, any liquors whatever; and any person herein offending shall forfeit and pay for each and every such offence, the sum of fifty dollars, unless such person shall, on demand, produce a ticket from the owner, employer, or guardian of such negro or person of color, expressly authorising the purchase of such articles for the use of his or her owner, employer, or guardian.

5. No negro or person of color, whether bond or free, shall be permitted to assemble or loiter in any Liquor Store, or in or about the door thereof, and shall not be allowed to sit down, or remain therein longer than while actually engaged in purchasing such articles, as they may be lawfully authorised to procure; nor shall any such negro or person of color be allowed to enter or remain in any inner room, or on the premises connected with such store, under a penalty of not more than twenty lashes, to be inflicted by the order of the Mayor or any Alderman; and the owner or keeper of such store, whether he or she shall have a license or not, shall forfeit and pay a sum not less than five dollars, nor more than twenty dollars, in every case where such negroes or persons of color shall be found assembled in his or her store, or at the door thereof, or shall be found loitering or sitting down therein, or violating any of the provisions of this section of the Ordinance, contrary to the true meaning thereof. And any such slave or other free person of color, not having a written permit from his owner or guardian, may be taken up and lodged in the Guard House, and shall be dealt with in the same manner as slaves or persons of color, found out after tattoo, without a ticket. And it shall be lawful for the Mayor or any Alderman, or any officer of the City Guard, or either of the Marshals or City Constables, to enter at all times into such Liquor Store, and to examine the same and to arrest any negro or person of color found therein, without a ticket, and if any person shall refuse admittance, resist, oppose, or assault, or insult any such officer while in the execution of any of the duties imposed by this Ordinance, such offender, if a white person, shall forfeit and pay a fine of not less than fifty dollars, nor more than one hundred dollars; and if a slave or a person of color, may receive any number of lashes which may be adjudged by the Mayor or any Alderman, not exceeding twenty lashes at any one time.

6. If any slave or free person of color shall be found at any stand erected in any store for the sale of Wine, Malt or Spirituous Liquor, as aforesaid, the owner or keeper of said Liquor Store, shall be liable to a fine of twenty dollars, unless such slave or person of color, shall be at the time in the act of purchasing such article to be carried out of said store, under a written permit so to do, from the owner or employer of such slave, or the guardian of such free person of color, as aforesaid, which ticket or permit shall be produced on the spot, if demanded by any white person; otherwise the penalty herein imposed shall be incurred, and such slave or person of color may be arrested and taken to the Guard House, to be dealt with according to law.

7. No license whatever shall be granted to any person residing on or having a store on either side of the streets leading to the wharves, East of East Bay street, or either side of South Bay-street, or on any of the wharves or wharf lots.

8. That all penalties, fines or forfeitures imposed by this Ordinance, shall be disposed of as follows, viz: one half to the use of the person who shall prosecute the offender to conviction, and the remainder to the use of the city, unless the conviction shall be effected by the testimony of the prosecutor, in which case the whole penalty shall accrue to the city.

9. That all Ordinances or parts of Ordinances, contrary to any thing contained herein, be, and the same are hereby repealed.

Ratified in City Council, this third day of March, in the year of our Lord, one thousand eight hundred and forty, and in the sixty fourth year of American Independence.

H. L. PINCKNEY, Mayor.

By the Mayor,

JOHN R. ROGERS, Clerk of Council. Mh 6

CITY BADGES FOR 1840.

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