

The Stamp Act.
ONE OF THE TAX LAWS OF THE U. S.
There are probably but few of our readers who know the details of the Stamp Act, yet there is no law, State or National, the provisions of which are more important to the people. Here are such of its proceedings we think as will prove most interesting and important to the reader:

ACKNOWLEDGEMENT—of deeds 5 cents
AFFIDAVIT 5 cents
in suit or legal proceedings 5 cents
AGREEMENT OR APPRAISEMENT for each sheet or piece of paper on which the same is written 5 cents
ASSIGNMENTS OR TRANSFERS—of mortgage, lease or of policy of insurance, the same duty as on the original instrument 5 cents
Of patent right 5 cents
BLANK CHECKS, DRAFTS, ORDERS, &c.—at sight or on demand 2 cents
BILLS OF EXCHANGE, INLAND—draft or order, payable otherwise than at sight or on demand, and any promissory note, whatever, payable on demand or at a time designated, (except bank notes issued for circulation, and checks made and intended to be and which shall be forthwith presented for payment) for a sum not exceeding \$100 5 cents
For every additional hundred dollars or fractional part thereof 5 cents
BILLS OF LADING—of vessels for ports of the United States, or British North America 5 cents
Or receipts of goods on any foreign ports 10 cents
BILL OF SALE—of any vessel or parts thereof when the consideration does not exceed \$500 50 cents
Exceeding \$500 and not exceeding one thousand \$1.00
Exceeding \$1,000 for each \$500 or fractional part thereof 50 cents
Of personal property, other than than ship or vessel 5 cents
BOND—personal, for payment of money, see mortgage Official 1.00
For indemnifying any person for any sum of money, where the money ultimately recoverable thereupon is \$1,000 or less 50 cents
Where the money recoverable exceeds \$1,000, for every additional \$1,000 or fractional part thereof 50 cents
BONDS—county, city and town bonds, railroad and other corporation bonds and script are subject to stamp duty.
[See mortgage]
Of any description other than such as are required in legal proceedings, and such as are not otherwise charged in this schedule 25 cents
CERTIFICATES—of deposit in bank, sum not exceeding \$100 2 cents
Of deposit in bank, sum exceeding one hundred dollars 5 cents
Of stock in incorporated companies 25 cents
General 5 cents
Of a qualification of a Justice of the Peace 5 cents
Commissioner of deeds or Notary Public 5 cents
Of search of record 5 cents
That certain papers are on file 5 cents
That certain papers cannot be found 5 cents
Of birth, marriage and death 5 cents
Of qualifications of school teachers 5 cents
Of profits in an incorporated company for a sum not less than \$10 and not exceeding \$50 10 cents
Exceeding \$50 and not exceeding one thousand dollars 25 cents
Exceeding \$1,000, for every additional \$1,000 or fraction thereof 25 cents
Of damage or otherwise, and all other certificates or documents issued by any port warden, marine surveyor or other person acting as such 25 cents
CERTIFIED TRANSCRIPT—of judgments, of satisfaction of judgments, and all papers, recorded or on file (N. B.—As a general rule, every certificate which has, or may have, a legal value in any court of law or equity, will require a stamp duty of 5 cents)
CHECK, DRAFT OR ORDER—for the payment of any sum of money, exceeding \$10, drawn upon any person than a bank, banker or trust company at sight or on demand 2 cents
CONTRACT—(See agreement) 10 cents
CONVEYANCE—deed, instrument, or writing whereby lands, tenements or other realty sold, shall be conveyed, the actual value of which does not exceed \$500 50 cents
Exceeding \$500 and not exceeding one thousand dollars \$1.00
For every additional \$500 or fractional part thereof, in excess of one thousand dollars 50 cents
ENTRY—of any goods, wares or merchandise at any custom house not exceeding \$100 in value 25 cents
Exceeding \$100 and not exceeding \$500 in value 50 cents
Exceeding \$500 in value \$1.00
For the withdrawal of any goods or merchandise, from bonded warehouse 50 cents
GUAGER'S RETURN—if for quantity not exceeding 500 gallons gross 10 cents
Exceeding 500 gallons 25 cents
POWER OF ATTORNEY—to sell or transfer stock or collect dividends thereon 25 cents
To vote at an election of incorporated company 10 cents
Receive or collect rents 25 cents
Sell or convey, rent or lease real estate 1.00
For any other purpose 50 cents
PROBATE OF WILL—of letters of administration, where the value of both real and personal estate does not exceed \$4,000 \$1.00
For every additional \$2,000, or fractional part thereof, in excess of two thousand dollars 50 cents
Bonds of executors, administrators, guardians and trustees, are each subject to a stamp duty of 1.00
PROTEST—upon bill note, check or draft 25 cents
PROMISSORY NOTE—(See Bills of Exchange, inland.)
Renewal of, subject to the same duty as an original note
RECEIPT—for the payment of any sum of money, or for the delivery of any property 2 cents
TRUST DEEDS—made to secure a debt, to be stamped as a mortgage. Conveying estate to uses, to be stamped as a conveyance
WAREHOUSE RECEIPT—for any goods, wares or merchandise not otherwise provided for, deposited or stored in any public or private

warehouse, not exceeding \$500 in value 10 cents
Exceeding \$500 and not exceeding one thousand dollars 20 cents
Exceeding \$1,000, for every additional \$1,000, or fractional part thereof, in excess of \$1,000 10 cents
For any goods, &c., not otherwise provided for, stored or deposited in any public or private warehouse or yard 25 cents
WRITS & LEGAL DOCUMENTS—writ or other legal process, by which any suit is commenced, in any court of record, either of law or equity 50 cents
Writ or other original process issued by a court not of record where the amount claimed is \$100 or over 50 cents
Upon every confession of judgment cognovit, for \$100 or over, except in cases where the tax for a writ has been paid 50 cents
Writ or process of appeal from justices' courts, or other courts of inferior jurisdiction, to a court of record 50 cents
Warrants of distress, when the amount claimed does not exceed \$100 25 cents
When the amount claimed exceeds one hundred dollars 50 cents
INSURANCE—Marine, Inland and Fire. Where the consideration paid for the insurance, in cash premium notes, or both does not exceed \$10 10 cents
Exceeding \$10 and not exceeding \$50 50 cents
INSURANCE Life—when the amount insured does not exceed \$1,000 25 cents
Exceeding \$1,000 and not exceeding \$5,000 50 cents
Exceeding \$5,000 \$1.00
LEASE—of lands or tenements, where the rent does not exceed \$300 50 cents
Exceeding \$300, for each additional \$200, or fractional part thereof, in excess of three hundred dollars 50 cents
Perpetual, subject to a stamp duty as a conveyance
Clause of guaranty of payment of rent, incorporated or endorsed, five cents additional
MEASURE'S RETURN—if for quantity not exceeding 1,000 bushels 10 cents
Exceeding 1,000 bushels 25 cents
MORTGAGE—trust deed, bill of sale, personal bond for the payment of money exceeding \$100, and not exceeding \$500 50 cents
Exceeding \$500, for every additional \$500 or fractional part thereof, in excess of \$500 50 cents
PAWNER'S CHECKS 5 cents
PASSAGE TICKET—from the United States to any foreign port, costing not more than \$35 50 cents
Costing more than \$35 and not exceeding \$50 \$1.00
For every additional fifty dollars or fractional part thereof, in excess of fifty dollars \$1.00
GENERAL REMARKS.
Revenue Stamps may be used indiscriminately upon any of the matters or things enumerated in schedule B, except proprietary and playing card stamps, for which a special use has been provided.
Postage stamps cannot be used in the payment of the duty chargeable on instruments. It is the duty of the maker of an instrument to affix and cancel the stamps thereon. If he neglects to do so, the party for whose use it is made may stamp it before it is used, but in no case can it be legally used without a stamp, and if used after the 30th of June, 1864, and used without a stamp, it cannot be afterwards effectually stamped. Any failure on the part of the maker of an instrument to appropriately stamp it, renders him liable to a penalty of two hundred dollars.
Suits are commenced in many States by other process than writ, viz: summons, warrant, publication, petition, &c., in which case these, as the original process, severally require stamps.
Writs of fieri facias are subject to stamp duty as original processes.
The jurat of an affidavit, taken before a Justice of the Peace, Notary Public, or other officer duly authorized to take affidavits, is held to be a certificate, and subject to a duty of 5 cents, except when taken in suits or legal proceedings.
Certificates of loan, in which there shall appear any written or printed evidence of any amount of money to be paid on demand, or at any time designated, are subject to stamp duty as "Promissory Notes."
Assignment of a mortgage is subject to the same stamp duty as that imposed upon the original instrument; that is to say, for every sum of five hundred dollars or fractional part thereof, of the amount secured by the mortgage, at the time of its assignment, there must be affixed a stamp or stamps denoting a duty of fifty cents.
When two or more persons join in the execution of an instrument, the stamps to which the instrument is liable under the law, may be affixed and cancelled by one of the parties.
In conveyances of real estate, the law provides that the stamp affixed must answer to the value of the estate on interest conveyed.
No stamp is required on any warrant of attorney accompanying a bond or note, when such bond or note is affixed thereto the stamp or stamps denoting the duty required, and whenever any bond or note is secured by mortgage, but one stamp duty is required on such papers, such duty being the highest rate required for such instruments, or either of them.
In such case a note or memorandum, of the value or denomination of the stamp affixed should be made upon the margin or in the acknowledgment of the instrument which is not stamped.
April 25, 1866.

MARRIED
In Unionville, on the 31st ult., by Rev. O. A. Darby, Mr. B. Z. HERNDON to Mrs. MARY E. KING, all of Spartanburg District.

COMMERCIAL.
COLUMBIA, Aug. 6th, 1866.—COTTON.—18 to 24; gold, 23 to 31, currency. CORN.—\$1 65 to 1.90 per bushel. FLOUR.—\$12 to 20 per barrel.
New York, Aug. 6th.—Gold 47½; Sterling quiet; Sight 93; Cotton dull and declining; Uplands 36; Orleans 37.

Notice to Debtors.
PERSONS indebted to the estate of RICHARD B. SMITH, are hereby requested to meet me at the Court House, on Salesdays in September and October, for the purpose of making settlement. All who fail to make settlement with me by Salesday in October next, will find their notes in the hands of an Attorney for collection. Give attention to this and save cost.
S. F. SMITH, Administrator.
Aug 9-28-td

Announcements.
The friends of B. F. HAMMETT respectfully announce him as a candidate for Tax Collector, at the election to be held the second TUESDAY in SEPTEMBER next.
July 26 26 tde
The friends of LANDRUM C. EZELL respectfully announce him as a candidate for Tax Collector, at the election to be held the second TUESDAY in SEPTEMBER next.
July 26 26 tde
The friends of JAMES THOMAS respectfully announce him as a candidate for Tax Collector, at the election to be held the second TUESDAY in SEPTEMBER next.
July 26 26 tde
I am a candidate for TAX COLLECTOR for Spartanburg District, at the ensuing Election, to be held on the Second TUESDAY in SEPTEMBER next, and should be pleased at a general turn out of my friends to said election
R. C. POOLE.
May 31 18 td

Writing School.
A LADY competent to give WRITING LESSONS, is anxious to procure a limited number of pupils. Apply to the Editor of the *Spartan* for terms, name of teacher, &c.
Aug 9 28 2t

Surveying and Engineering.
THE undersigned offers his services to Railroad Companies to survey and locate Railroad routes; to furnish Maps and Reports, Specifications, Estimates and Plans of Superstructure. He will measure and report in detail contract work and heavy Graduation. He will execute Topographical Drawings and lay out the Drainage of Inland Swamps and bottom lands for farmers.
Particular attention will be given to any business entrusted to him by Engineers and officers of Railroad Companies and others interested in Bridge building, and especially to Farmers who desire to reclaim their swamp lands or to establish their boundary lines of old surveys.
He will also superintend personally the construction and building of Railroad bridges, or any other Bridges that require the services of an Engineer to plan and construct. Parties having business or desiring information will address the undersigned at Campobella, Spartanburg District, S. C.
JNO. BANKSTON DAVIS, Civil Engineer, Surveyor and Draftsman.
Aug 9 28 tf

MARBLE YARD
—AT—
UNION C. H.
—30—
All Work Sent Free of Charge to Spartanburg C. H.
THE SUBSCRIBER has received a supply of ITALIAN and AMERICAN MARBLE, and is prepared to do any kind of monumental work entrusted to his care, at as low rates as can be done in the State. I can furnish HEAD and FOOT STONES from \$10 per set and upwards. Engravings \$3 per 100 letters. My communication addressed to me at Union C. H. will receive prompt attention.
WM. A. NICHOLSON,
Union C. H., August 9th 1866.
THE STATE OF SOUTH CAROLINA
SPARTANBURG DISTRICT.
Citation for Letters of Administration by Jno Earle Bomar, esq. Ordinary.
In the Court of Ordinary.
WHEREAS HENRY DODD has filed his petition in my office praying that Letters of Administration with Will annexed, on all and singular, the goods and chattels, rights and credits upon the Estate of JANE BRANSON, deceased, late of said District aforesaid, should be granted him.
These are therefore to cite and admonish all and singular, the kindred and creditors of the said deceased, to be and appear at the Court of Ordinary, for said District, to be held at Spartanburg Court House, on Monday, the 24th day of August instant, to show cause, if any exists, why said Letters should not be granted.
Given under my hand and seal, this 6th day of Aug. A. D., 1866.
JNO EARLE BOMAR, O. S. D.
Aug 26 28 2w

STATE OF SOUTH CAROLINA,
SPARTANBURG DISTRICT.
Citation for Letters of Administration by Jno. Earle Bomar, esq. Ordinary.
In the Court of Ordinary.
WHEREAS ROSA STEPHENS has filed her petition in my office praying that Letters of Administration on all and singular the goods and chattels, rights and credits of NANCY CASTLEBERRY, deceased.
These are therefore to cite and admonish all and singular the kindred and creditors of the said NANCY CASTLEBERRY, deceased, to be and appear at the Court of Ordinary, for said District, to be held at Spartanburg Court House, on Monday, the 29th day of August instant, to show cause if any exists, why said Letters should not be granted.
Given under my hand this 6th day of August, A. D., 1866.
JNO. EARLE BOMAR, O. S. D.
Aug 9 28 2w

NOTICE.
THE blacksmith books of Dr. J. J. VERNON, deceased, are placed in my hands for settlement and collection. All persons thus indebted, are hereby notified to settle the same on or before the first day of September next.
T. O. P. VERNON, Att'y.
August 2 27 if

Dissolution.
THE COPARTNERSHIP heretofore existing between the undersigned, is this day dissolved by mutual consent of the parties.
G. W. H. LEGG,
WM. JAS. SMITH,
E. HENRY BATES.
July 6, 1866.

Copartnership.
THE undersigned have this day entered into Copartnership as merchants under the name and style of SMITH & BATES, and will be pleased to see their friends and former customers at the old Stand.
WM. JAS. SMITH,
E. HENRY BATES.
August 2 27 if

Annual Meeting Spartanburg and Union Rail Road.
THIS Company will hold its Annual Meeting in the Court House at Unionville, on WEDNESDAY, the 15th of August inst., at eleven o'clock, A. M. Stockholders are requested to be present, or appoint proxies.
An extra train will leave Spartanburg that day, on the usual time, returning to this place from Shelton by eleven o'clock, A. M. Return to Spartanburg by 7 o'clock, P. M. Stockholders and their families will pass free.
THOS. B. JETER, President.
Unionville, S. C., July 23, 1866.
August 2 27 2t

Notice.
ALL persons having demands against the estate of G. F. STEADING, dec'd., will present them properly attested; and those indebted will make payment to
MOSES FOSTER, Ex'or.
July 26—26—3t

NOTICE.
THE subscriber, thankful for small favors, gives notice that his Mills are in good running order, with new cloths. An honest Mill, so called, and good Miller, if there be such a thing.
Bring on your good Wheat, well sunned and plenty of it, and we will give satisfaction.
D. ANDERSON.
July 26 26 4w

J. N. ROBSON,
COMMISSION MERCHANT,
NO. 62, EAST BAY,
CHARLESTON, SO. CA.
HAVING ample means for advances, a business experience of twenty years, and confining himself strictly to a Commission Business without operating on his own account, he respectfully solicits consignments of COTTON, FLOUR, CORN, &c.
REFERENCE.—Hon. S. Bobo, Messrs. Foster & Judd.
July 12 24 3m
A new and fresh supply of Ladies and Gentlemen's Misses' and Children's SHOES, GAITERS AND SLIPPERS.
at CLEVELAND, WALKER, & CO.

Ladies' Hats, Bonnet Ribbons,
LATEST STYLES.
received by
CLEVELAND, WALKER & CO.
JACONET, DOTTED AND PLAIN
SWISS, NANSOOK AND MULL
Muslins,
A NEW SUPPLY,
at CLEVELAND, WALKER & CO.
Fancy Mozambique, Cape Maret, Challies, Black and Colored Lawns, Fancy Jacomet and Organdies. Very elegant styles and patterns, just received by
CLEVELAND, WALKER & CO.
June 14 20 tf

Notice to Creditors and Debtors.
ALL persons having claims against the Estate of A. WINGO, deceased, will present them without delay, proven according to law to JOHN H. EVINS, Attorney at Law, or to the undersigned; and all persons indebted to said Estate will make payment to the above named Attorney, or to
MRS. K. C. WINGO, Executrix.
June 14 20 3mo

EXECUTOR'S SALE.
I WILL sell the following PERSONAL PROPERTY, belonging to the estate of GEO. STEADING, deceased, on FRIDAY, the 10th day of AUGUST next, at the residence of his Widow, four miles South east of Spartanburg, C. H., consisting of:
Cattle, Hogs, Household and Kitchen Furniture.
FARMING UTENSILS, ONE TWO-HORSE WAGON, ONE CARRIAGE AND ONE BUGGY.
TERMS.—All sums under \$5, cash; and all sums over that amount, a credit until the 1st day of January, 1867, with note and security. I will also sell, on the same day,
One Tract of Land,
containing 207 Acres, more or less, lying on the waters of Lawson's Fork, 4 miles Northwest of Spartanburg C. H. It will be sold on a credit till the 25th day of December, 1867, with note and security, and a mortgage to secure payment.
July 26 26 3t
MOSES FOSTER, Ex'or.

Notice to Creditors.
John S. Ezell, Administrator.
vs.
Delphia Martin, and others.
Bill for sale of Real Estate, Relief and Partition.
IN pursuance of an order of the Court of Equity, notice is hereby given to all persons having claims against the estate of Capt. Jno. M. Martin, deceased, that said claims must be presented, and evidence produced to establish the same before me within THREE MONTHS from this the 12th day of June, 1866.
T. STOBO FARROW, C. E. S. D.
Com'r's Office, June 12, 1866. 20-3m

J. BOMAR & CO.
RESPECTFULLY ask all who are owing them either by NOTE OR BOOK ACCOUNT, to call and settle. Our business arrangements require an early settlement and some money.
Please don't forget this.
Bivingsville, S. C., July 11. 25-2m

CORN. FLOUR. BACON AND LARD,
just received by
CLEVELAND, WALKER & CO.
Calicos, Bleached and Brown Sheetings and Shirtings, A FRESH LOT, just received by
CLEVELAND, WALKER & CO.

SALE.
I WILL sell at public sale, on MONDAY, the 1st day of November next, at my residence, on South Pacolet, 14 miles North of Spartanburg Court House, the following named property:
1 Tract of Land,
on the waters of South Pacolet, 14 miles North of Spartanburg C. H., containing 117 Acres, upon which is a large quantity of No. 1 bottom. This Tract except that part now under cultivation, is good woodland and well timbered and watered, and under good fencing.
1 Tract of Land,
on North Pacolet, 16 miles North of Spartanburg, containing 220 Acres, nearly all of which is good woodland.
Either of the above Tracts can be bought at private sale before the day above mentioned. I will sell at the same time all my personal property, consisting of
Horses, Cows, Hogs, Corn, Wheat, COTTON, HOUSEHOLD AND KITCHEN FURNITURE, ONE TWO-HORSE WAGON.
I will sell everything I have, as I am going West. Persons wishing to negotiate for one or both of the above named Tracts of Land can do so before the day of sale, but the personal property will not be sold till that day.
Terms.—Made known on day of sale.
July 26—26—td WILLIAM TONEY.

Notice.
I take this method of informing the public, that I have leased BELL'S MILLS, for a term of years, and have thoroughly refitted them. The FLOUR AND CORN MILLS are in first rate order, and will make as fine an article of Flour and Meal, as any mill in the District, and will yield as much to the bushel of grain. All I want is a trial.
I have built a new SAW MILL, and will saw up all the logs sent, upon shares, or for the money. I will attend to the Mills myself, and every man shall have his due.
Being a Millright by trade, I can keep the Mills always in a condition to give satisfaction. These Mills are located on Fair Forest, two miles west of town.
JOHN M. WILLIAMS.
July 5 23 6.

To all whom it may Concern.
THE Books of Accounts and Notes due the following are now in my hands for collection. Persons indebted, and desiring to save cost, will please call early, as they must be collected.
Folger & Brawley, Est. of J. D. Wright,
J. W. Garrett, " " H. Theile,
Theile & Schoppaul, " " J. J. Vernon,
J. W. Kerr, " " Govan Mills,
I. H. Adler, " " J. M. Bost,
A. Schoppaul, " " Wm H. Trimmer,
J. R. Poole, " " H. H. Thomson,
Camp & Wyatt, " " J. D. Camp,
Vernon & Oeland, " " A. F. Golding,
Morgan & Moore, " " J. H. Windle.
You are herewith duly notified at an expense to the parties concerned, where you may call and cancel your indebtedness without suit. Call early and save costs.
J. M. ELFFORD,
Attorney for Parties.
June 28 22 2m

IN EQUITY—SPARTANBURG DISTRICT.
James Hanna, et al., vs. James C. Hanna, Administrator, et al.
Bill for Partition, Relief, &c.
IT appearing to the satisfaction of this Court, that Isaac S. Hanna and William Hanna, two of the defendants in this case, reside from and without the limits of this State, on motion of Farrow, Complainant's solicitor, It is ordered that the said defendants do appear, answer, plead or demur to this Bill of Complaint within THREE MONTHS from this date, or judgment will be taken pro confesso as to them.
Comm'r's Office, } T. STOBO FARROW,
July 20, 1866. } C. E. S. D.
July 26—26—3m

FRESH Turnip Seed
AT
TWITTY & CO.
Yellow Aberdeen,
Improved Ruta Baga,
Fine White French,
Large Globe,
Large Norfolk,
Red-top Strap Leaf,
Flat Dutch.
July 18 24 if

Notice to Creditors.
IN EQUITY—SPARTANBURG DIST.
Anna C. Bost, Admrx. of J. M. Bost, dec'd., vs. Sally M. Bost and others.
Bill for Sale of Real Estate to pay Debts, Dower, Relief, &c.
FURTHER time having been granted by order of Court of Equity for filing Claims against the Estate of Capt. J. M. BOST, dec'd., all persons having claims against said Estate, are hereby notified that they must present said claims, and produce evidence to establish the same according to law, before me, within THREE MONTHS from this, the 12th day of June, 1866.
Comrs' Office, } T. STOBO FARROW,
June 12, 1866. } C. E. S. D.
June 14—19—3m.

Dr. L. C. Kennedy
OFFERS HIS PROFESSIONAL SERVICES to the Citizens of Spartanburg.
Feb 1 1y