



EQUALITY AT THE BALLOT-BOX: EQUALITY AT THE TAX-BOX.

By Sherwood & Long.

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THE LITTLE AD.

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ADDRESS

Sherwood & Long, Greensboro', N. C.

From the Warrenton News.

Singular Case of Larceny.

For some time past considerable excitement has existed in Raleigh, relative to the larceny of a half-grown pig. Various reports were in circulation, more or less exaggerated, and considerable curiosity was excited to learn the particulars. The good character hitherto borne by the accused, and their position in society, made many incredulous as to the participation in so mean an action as stealing a poor man's little pig. The examination took place last week, and our special reporter furnishes us with the following abstract of the Proceedings:

Jack Register, George E. Coon and Jacky Puddle, were brought before his honor, Justice Rip Van Winkle charged with stealing a pig, the property of Mr. Mosey, a respectable citizen of Ram Cat, in Wako county. The accused were three queer-looking specimens of the class known as dilapidated politicians, who though they talk as if "butter wouldn't melt in their mouths," evidently knew a trick or two, and could discern a "hawk from a handsaw." Mr. Mosey was accompanied by his friend and adviser, the celebrated Orator Gasbags the gemman vot creates a (sensation) and alwas (cheers) his own speeches.

Mr. Mosey, who appeared to be depressed being called on, stated that he had for nearly two years nourished a dear little animal of the porcine species, of more than ordinary intelligence, and which answered to the name of Ad. That he had taken great trouble with it, and taught it to make a marked distinction between white and black folks, beside various other little tricks which would make it very popular, and prove a mine of wealth to himself, and a tremendous saving to everybody and his wife. But all his brilliant hopes were blasted by the prisoners, who without the slightest notice or authority, had pounced upon little Ad, and were already exhibiting it all over the country, as the Learned Opposition Pig. In conclusion he besought his honor to give him back his dear little pig, that it was all he had in the world to make a start into business with; that he was utterly ruined unless these "rogues in grain" were made to disgorge their ill-gotten plunder. In answer to a question from the Justice he stated that it was a genuine Southern "no bone breed." When Mr. Mosey concluded, Orator Gasbags made two gasping attempts to address the Court but being overcome by the intensity of his feelings, and the magnitude of his ideas, he sat down wiping his physiognomy with the cuff of his coat, as he patriotically declined to patronise Northern manufactures by making use of a pocket handkerchief.

The prisoners, being asked what they had to say in answer to Mr. Mosey's statement George Coon made a rambling "Cock and Bull story," about an old sow, called Free Suffrage, that belonged to one Davy; which was the dam of little Ad, and of course the latter could not be the property of the complainant. That in law and fact it was an Estray, and belonged to any that could catch it unless the real owner came forward, proved property, and paid charges. Here his Honor remarked, with a grin, that last item would be a serious one, as little Ad had kicked up the "Devil to pay," generally and in dividually, and his Satanic majesty was not easily satisfied.

Jack Register assured his Honor that he didn't care one "bawbee" for the Devil, the pig, or the complainant. That he would have been as well pleased if Mr. Mosey had his infernal pig back in Ram Cat, that at the

best it was a vicious animal just as likely to gore its friends as its foes and he apprehended, from present appearances, a little more likely. That he had a strong dislike to hog-meat, and this locofoco shoat in particular. He solemnly protested he was drawn innocently into the affair by Mr. Sally Dillard whom his honor knew was one of the drollest creatures in all creation. She had started the affair as a good joke, and joined in it for the fun of the thing, and to have a hearty laugh at the locofoco's, when sally had succeeded in chousing them out of their pet pig.

Justice.—I am afraid, Jack, the laugh will be on the wrong side of your mouth.

Jack Register.—That's nothing, your Honor. I am used to laughing on that side for the last seven years.

Jacky Puddle stood on his dignity, and pledged his honor, that he was a perfect "Know Nothing" with regard to the entire affair, and invited all present to take a horn with him in the Executive mansion,—when we got there.

After some wrangling about the ownership of Ad, Mr. News was examined. He knew Ad from the hour it was pigged to the present, and had always known it as the property of Mr. Mosey; there were a number of persons who took a great interest in the animal, but he couldn't swear they were joint proprietors. He had his suspicions, but "least said is soonest mended." In answer to the accused, he stated, that he always considered Ad as "no great shakes," and had frequently told Mosey it was a vicious animal, that it would eventually kick up a muss in the neighborhood. He had always thought there was more of the Black Republican than the Southern breed in it, and therefore kept his eye on it, and gave it a knock whenever he got a chance. Its habits were so pugnacious, that it was a terror to the neighbors; it had a peculiar animosity to little niggers, and old darkies, and whenever a poor man left his door open, it played the very pucker with his stove, pots pans, &c. It was a snapper up of chickens, and a ripper and tearer among feather beds and furniture. He considered it a public nuisance, and was rejoiced when the defendants were so foolish as to steal it. He wished them joy of their bargain, and sincerely hoped his Honor would leave the vicious animal in their possession. Mr. Mosey entered his protest against the latter sentiment.

After a speech from Orator Gasbags, which we will report at a future period, his Honor decided to hold the prisoners to bail for their appearance at August Court, and in the meantime would take into consideration whether it would not be necessary to indict Ad, as a public nuisance, which ought to be abated. The defendants were then liberated upon bail, and held responsible for the good behavior of Ad, until the final decision of the case, in August next.

Our limited space prevents a fuller report, but we have copious notes, which we may publish another time. Some of the cross examinations were decidedly rich. It is rumored that the defendants are already sick of their spec, but we doubt its truth, as it is "neek or nothing" with them. No matter how the affair ends, they cannot be worse off than before, if convicted, they will be pilloried and branded; but that's nothing, they are too well used to such things to care for anything less than continued suspension—from Office.

Fourth of July Celebration.

There will be a Fourth of July Celebration at Smith Wood Academy in the South East corner of Guilford. Charles E. Shober, Esq., of Greensborough, will deliver the oration.—The Sunday Schools of the vicinity will also celebrate the day at the same time and place.

Gen Alfred Dockery.—We are authorized and requested to state that Gen. Dockery accepts the nomination for the Senate tendered by the Convention recently held at Floral College. Gen. Dockery will commence the canvass during the week of Richmond Special Superior Court—the last week in this month.—Observer.

For the Little Ad.

THE LARUM.

Ring the Bell where Ever (ett) it goes:
Let its sounds peal the death knell of Liberty's foes:
For those all, are foes to her clime and her cause,
Who scoff at her Union, and baffle her laws.
Both he, who her charter of Freedom disclaims,
Upheld and emblazoned by Patriot arms;
And he, who with selfish ambition, embroils
The land of his birth, for a grasp at the spoils.

Ring the Bell where Ever (ett) it goes;
Since the day dawn of Freedom, there never arose
A time, when from North and South, East and from West,
Was such need for the arms of our wisest and best.
There's a "higher law" preached, than the Bible itself,
The laws of the Land too, are laid on the shelf,
Their banner's the cross, but their Bible the sword,
And the balls from Revolvers, their words of the Lord.

Ring the Bell where Ever (ett) it goes:
Let the wind waft the tones whosoever it blows;
Let them ring o'er the mountains, and valleys and hills,
And be caught by the fountains and rivers and rills;
Let the birds trill the notes, as they sing on the trees,
Let them peal in the thunder, and sigh in the breeze;
Let them roll along—Bell-ing and gathering and swelling
Let the shouts of each hamlet, the prayers of each dwelling;

The sounds from the forest, the roars from the city,
Each hymn of thanksgiving, each love-song, each ditty,
Proclaim to the world, our glad country's release:
That Faction is humbled, the Nation at Peace.

THE CURFEW.

The Curfew tolls the knell of Factions sway,
The fading light of Democratic day,
The fragrant oil so long its lamps that fed,
The Spoils, are vanishing, the flame is dead;
The blaze, which erst caused strongest eyes to blench,
Sinks to a crumbling wick, and noisome stench.

From the North Carolina Argus.

Productiveness of Young Slaves.

A capital objection to the proposed system of equal taxation is, that young slaves are unprofitable. Now, a plain calculation will put this objection effectually down. It should be premised, however, that the unprofitableness of property constitutes no good reason why that property should go untaxed. If it did, everybody knows the State would be deprived of uncounted thousands, which our Democratic law givers have levied upon unprofitable property, without any of the squeamishness so loudly expressed in behalf of young slaves. Look into our present tax-bill—the handiwork of the last Democratic Legislature—and see whether it is constructed upon any such erroneous principle of favor to unproductive property as they now assert in respect to slaves. Let it be remembered that, by unproductive property, every man of sense means such property as does not furnish either an annual profit from its use, or annual increase of value of itself. If it do neither of these things, it is certainly unproductive. If it do either, it cannot be said to be so. This is clear.—Now, applying this undoubted rule to our present tax-bill, what do we see? We see that it taxes land—land of every kind, according to value—whether good or bad, mountain side or dismal swamp, rich bottom or piney woods, cultivated or uncultivated, fee-simple or life-estate, lien for years or a bare entry—all—all is taxed, we repeat, ad valorem. There are 26,000,000 of acres of land returned as taxable in North Carolina; of which, it is certain, according to the census of 1850, not more than one-half is in any way improved or cultivated. The remainder lies out unimproved; and we may safely estimate that millions upon millions of it, from which the State takes a yearly tribute, neither yields to the owners one cent of annual profit, nor increases one cent in value. So much for land.

Again: The present tax-bill lays a rate of one-half of one per cent upon all the purchases of the merchant—not upon his sales or his profits, be it observed. Now, one of this class of citizens buys, suppose, \$5,000 worth of goods during the year and puts them on his shelves. The moment he does so, he is due the State \$25. When does his investment become productive to him? Some of those goods lie on his shelves, unsold, for months and years—others he disposes of at no profit at all; and upon the whole

he may be required to pay a tax before he has earned a cent of profits from any of them.—The poor merchant is compelled to take all risks of sale, of fire or of other casualty. He must pay promptly upon his purchases. Is this wise? Our Democracy say it is—for they have made it the law. What becomes, then, of the new principles of taxation lately promulgated by E. G. Haywood & Co., in their Circular Address, that unproductive property ought not to be taxed? We might go on through the whole tax-bills, and show that this new doctrine is no where recognized in it—but utterly discarded rather by the very party now insisting upon its application to slaves. But let the two striking instances which we have produced, suffice on this point; and let us come to the question, are young slaves productive? For the outcry seems to be chiefly against any change so as to tax slaves under twelve years of age.—Everybody seems to think it right enough to tax beyond fifty.

And now we ask every man this question: Have you not seen persons who made nothing they ever went at, whether law, physic or farming, yet who, having started life with some estate in negro women, ended in competence, if not in large wealth? I knew a lawyer who, besides his profession, which never was anything to him, had a negro woman with one female child. In ten years he could have bought out several of his brethren who started with him, and made a good figure at the bar. I knew a gentleman who began farming with six negro women and two men. He has neither remarkable energy nor economy—but barely manages to make both ends meet, and hardly that. In twenty years he finds himself the owner of fifty odd slaves, worth \$30,000 or \$35,000—the income of his patrimony. These are not singular instances. Every one can turn to such. Now, upon the new Democratic notion that young slaves are a dead charge and expense, all these men would have gone into insolvency long ago, instead of living in ease and riches.

But this is not all. See what a simple calculation, founded on indisputable fact, will do!

By the census of 1850, there were eight thousand slaves in North Carolina under one year old. Suppose one-half have died in the ten years which have elapsed. Is not fifty per cent a sufficient allowance on the score of mortality? We have, then, four thousand of those slaves yet living. They were worth in 1850, say \$100 per head, and are worth now, say \$700 per head. The expense of raising them to their seventh year, when they are worth, at least, their victuals and clothes, I assume to be an average of \$25 per head per annum. Now state the account:

4000 slaves at \$100 per head in 1850, worth \$400,000
4000 " " \$700 " " 1860, worth 2,800,000
Expenses of raising for 7 years, at \$25 per head per annum.....735,000
Net productiveness of the 4000 slaves in 1860.....\$2,065,000

Now these 4,000 slaves, thus quintupled in value in ten years, after deducting all charges for raising, have not yet paid one cent of taxes to county, town or State. Let any man compare this increase with that on land or money at interest or any other species of property, after taking out all losses, expenses and taxes, and let him say whether we have anything more productive? Whether we have anything that will bear a moderate tax so well? It is utterly untrue that young slaves are unproductive. Their annual increase in value, beyond all casualties and expenses, exceeds that on any other property we possess. The truth is, while the Southwest makes more than we do on grown slaves, we make more than they on young slaves and the reason is plain, we raise more young ones. Our climate is better; provisions and clothing are cheaper, and, indeed, all the expenses of raising are considerably less with us. These considerations taken together, make this one of the most valuable and productive properties we have; and there is no reason founded in justice or sound policy why it should not be taxed.

AD VALOREM.

THE LITTLE AD.

GREENSBOROUGH, N. C.

Saturday, June 23, 1860.

FOR PRESIDENT,

HON. JOHN BELL,
OF TENNESSEE.

FOR VICE PRESIDENT,

HON. EDW'D. EVERETT,
OF MASSACHUSETTS.

FOR GOVERNOR,

JOHN POOL,
OF PASQUOTANK.

Appointments.

The candidates for Governor, Messrs. Pool and Ellis, will speak at the following times and places, the speaking to commence at 11 o'clock A. M.

Burnsville, Yancey, Wednesday, June	27
Marshall, Madison, Friday, "	29
Asheville, Buncombe, Saturday, "	0
Waynesville, Haywood, Monday, July	2
Webster, Jackson, Tuesday, "	3
Franklin, Macon, Wednesday, "	4
Hendersonville, Henderson, Monday, "	9
Columbus, Polk, Tuesday, "	10
Rutherford, Rutherford, Wednesday "	11

SNAKISH.

The last "Adder," by a garbled extract from an editorial of the "Ad," attempts to show an inconsistency in our position, now, and what it was some weeks ago. If the "Adder" had published the whole article, it would plainly appear that our position is now on the *ad valorem* question what it has always been. The "Adder" can't deceive the people by misrepresenting us. Our views on this subject have been before the people too long, and they are too well understood. This attempt of the Adder, is decidedly snakish, and is just what we would expect from a snake-keeper.

Will he Answer?

Will the Editor of the Salisbury Banner, alias the Salisbury snake keeper, answer the following questions:

Did he not during the last Legislature, favor and advocate, just such an *ad valorem* tax as Mr. Bledsoe was, at that time, in favor of? And again, did he not advocate and favor the bill introduced in the last Legislature by Mr. Bledsoe for a change of the Constitution so that negroes might be taxed on the *ad valorem* system? Will the Editor of the Banner answer these questions, fairly and without any dodging?

Will Physic Him.

We see that E. G. Haywood Esq has a list of appointments in the 1st Congressional district. There is a certain doctor Speed, down there, who has great reputation for his skill, in administering healing doses, to those who have been snake bit. The doctor we understand will attend to Mr. Haywood's case, he knows how to fix and mix up the ingredients. Haywood is badly snake bitten.

The Pictures.

Ad, this week presents another of his fine engravings. He is delighted with the admiration which his first picture called forth from his friends, and he intends to adorn the pages of his paper, each week with a fine engraving; and about the last issue he will treat the readers of the Ad, to a real pictorial sheet. Ad's pictures cost him a good deal of money but he stops at no expense when he starts out to please and gratify his friends.—Ad now sends greeting to over 7,000 good true and loyal men.

The Canvass in the West.

We learn that at Winston, Mr. Pool achieved a decided triumph over Gov. Ellis. The whigs and the friends of *Ad Valorem* in Forsyth, are fully aroused, and Pool will beyond all doubt receive a majority in that county. From the most authentic sources, we learn that, Pool's castigation of Ellis at Yadkinville, was terrible. The whig vote in Yadkin will be largely increased over what it was for Gen. Leach last summer, as indeed will be the case in that whole Congressional district. The 6th district will give Pool a majority of 2,000 and the 8th or Vance's district may be set down at the lowest calculation 35:0 majority. So far Pool's march through the West has been a perfect triumph.

Alarmed.

It is amusing to witness the very urgent appeals made by the democratic papers, to their party friends to come up to the rescue. They are evidently greatly alarmed. They have cause to be.

AN EXPLANATION.

In the first number of the Ad, we published the article from the Warrenton News, as explanatory of the fine engraving which adorns the head of our beautiful, much admired and much sought after campaign paper; but as more than half our subscribers never saw that number—the issue of nearly 4,000 having been exhausted in about two weeks—we again publish said article for the benefit of those who have never as yet, seen it, and who cannot therefore, properly appreciate the position in which our dear little Ad is represented as occupying.

The Warrenton *Furrener*, the Raleigh *Tight Squeeze*, and the Salisbury *Snake Keeper*, who also come from foreign parts, had most vilely slandered "Little Ad," our learned pig—had held him up as a vicious and troublesome fellow, as given to snap up chickens, and to bite little niggers, and that by his rooting, he often disturbed the quietude of such old darkies as had reached the ripe old age of fifty.

Now, Ad, as heretofore stated, not willing to submit to all this abuse in silence, appealed unto us, to defend his character; and to enforce this appeal, he presented unto us, the engraving which appears at the head of our paper, which he said he had had prepared as illustrative of the situation to which he had been reduced by the wiles and slanders of his enemies—that whenever he walked out, with the view of taking an airing, that he was beset behind and before—that while a negro in front lathered him with a club, that the old hens and geese attacked him in the rear; and that matters had gone so far, that life had become intolerable. He declared to us with the most solemn asseverations, that he had never eaten a chicken, or egg—that indeed, his principle diet in the summer season was snakes—and that as to the little negroes, he said he had not words to express his fond love and affection for them—and indeed, that unless he could again win their confidence, he felt that he should soon die of a broken heart; that he was the more anxious about this, because, from certain instinctive, premonitions, he felt assured, that during the present year, there would be a wonderful crop of snakes, and that although he did not desire to live just simply to eat, yet, that the prospect before him was so pleasant and abundant, that he would rather tarry a while longer.

Well, there was so much earnestness in Ad's manner, and so much truth and honesty depicted in his countenance, that we agreed to undertake his cause; and for two months now, have labored unremittingly to disabuse the minds of Ad's former friends, and to reconcile them together. That we have fully accomplished our task, we are not as yet prepared to say, but that the good work is rapidly going on there is no doubt. As evidence of this, Ad this morning, stepped into our sanctum, and with a smiling countenance, presented us another engraving, with the request that many copies thereof, might be sent abroad among his friends, in order that they might have joy and rejoicing among themselves, that he had gained the desire of his heart, and was again on terms of the most friendly intercourse with his pets, the little negroes. (See engraving.)

We looked at Ad, and then at his picture, and were astonished to see how wonderfully he had grown, and how fat, sleek and plump he had become. But Ad soon explained.—He said it was a great year for snakes; that he had lived high; that he had left off his vegetable diet, and lived altogether on animal food of the *Adderine* flavor. That snake meat this year, was more nutritious and nourishing than formerly, for that they were now fed from the richly furnished tables of the Democratic aristocracy; and that especially, were the snakes about Salisbury, delicious; that they had an aromatic flavor about them, which was not found in any other—and that a full meal of them, produced decidedly an exhilarating effect. Ad said he could not account for this, except on the ground that there were certain large distilleries in the vicinity of the town, which the Salisbury *Adders* did much frequent.

Well, friend Ad, we replied, we are glad to see you in such fine plight, and congratulate the little darkey on the jolly ride you are giving him. But what means that old sow, that comes on behind, laboring so hard, with her mouth open, and tongue out, as though she was nearly spent? Oh! said Ad, that's old man, *Free Suffrage*. Ah, we see now, but how came one of her ears off? Why, said Ad, one Weldon Edwards pulled that off in 1852-'3. Just as she was about passing out of the Senate Chamber, one fine day, to make her bow to the Speaker of the House, Mr.

Edwards caught her by the ear, and gave her a sling that set her back two years in her growth—she was then, young and tender—and so tight was his grip, that the ear came off in his hand. This somewhat spoilt *mamma's* beauty, but to David, she still appeared lovely, while her friend and admirer, "Wandering Willie" berated poor Edwards at a terrible rate, swearing that it was ungallant to treat a female in such style. Edwards and Willie, are to this day, somewhat cool towards each other. Well, said we, that is satisfactory so far as the ear is concerned, but how does it happen, that she goes on three legs? That, said Ad, was caused from the many and long rides David gave her—though her feet were somewhat sore when Edwards so rudely threw her out of the Senate Chamber, yet all of her limbs were sound—but then, David had to put her through another heat over the Western mountains, and hot sandy plains of the East—her feet became very tender, and some of the large slaveholders in the Eastern counties put briars in her path; for they said that if she ever got her full growth, that she would be very prolific, and would give birth to a little fellow about my size. They said Gov. Graham said so, and they had great faith in his prediction.

The above account, taken from Ad's own lips, will give a pretty good insight into the meaning of the picture. Ad in his appearance, presents quite a striking contrast to his *mamma*. The old sow, *Free Suffrage*, however, shows game to the last; we admire her spunk, but have little regard for her judgment, if she expects to overtake her first-born, our dear "Little Ad." Even the little negro who rides so jauntily on Ad's rump, exhibits a disposition to poke fun at her, as she lumbers on behind. Ad himself, throws his tail in a manner, not altogether as respectful to his *mamma*, as we could wish. It's wrong for children to make game of their parents, even if they are old and ugly—but then, we must recollect that Ad has suffered great and grievous wrongs at the hands of those who are the professed friends of his *mamma*—while some, who formerly treated him as a friend, have turned their backs upon him—have employed a *furrener* to train a parcel of snakes to bite and sting him. Ad, perhaps, does not treat his *mamma* with proper respect; but we repeat, his wrongs are many and grievous.

The race between Ad and his *mamma* is quite an exciting one, and the friends of the old lady, though she is now far behind, and seems a good deal blown, yet pretend to be quite sanguine that she will win. Now, that she has got out of the deep sands in the East, they hope she will gain on Ad as they ascend the Ridge. But Ad's friends say that a mountain country suits him best.

The intelligent reader, we presume, will have no difficulty in discovering who the riders are; and we should not be surprised if the words, so plainly inscribed on the scroll that streams from the staff carried by the old lady's rider, should awake in Gov. Ellis, some disagreeable recollections, if not some slight compunctions of conscience.

"Breathes there a man with soul so dead,
Who to himself, hath never said
This is my own, my native land?"

And now, if Ad is to be censured for an apparent disrespect to his *mamma*, what shall we say of Ellis, for his gross and slanderous abuse of the land of his birth, and the vile epithets which he has heaped upon those who have honored and nourished him—comparing them to horse leeches, crying "more, more;" calling them horse traders—that he knew them, and that they would not do to trust.

He has Changed his Position.

Now that Mr. Pool has come West, we expect as usual that the Democracy will raise the cry, that he has changed his position.—But we would impress one thing upon our Eastern friends—and that is, when Mr. Pool was in the East, he did not abuse the West and truckle to Eastern prejudices to gain Eastern votes; but boldly, manly, and independently stood by—not Western, not Eastern interest, but the interests of the whole State. And is it likely that now he has come West, that he will throw aside his manly bearing, and for the purpose of gaining a few votes in the Mountain counties, that he will fawn and cringe, and traitorously abuse the land of his nativity—as did his competitor in the East? Ye people of the East, beware how you suffer yourselves to be deceived by slanderous reports, in regard to Mr. Pool, changing his position in the West; but when these false reports reach you, let his firm, consistent, manly and independent course, while he was with you, rise up and stamp it with the lie.

THEIR RELIANCE.

Democratic leaders and Democratic papers profess to be very confident of electing Gov. Ellis by a large majority. Are they sincere in these declarations? We can't believe that many of them are. But admit that they are, and then the question arises, upon what grounds do they base their confidence? Is it because the people consider the Democratic party as conservative and national? Certainly not—for every intelligent man well knows that the party is split up and divided into factions; that the Southern wing is made up of fire-eaters and fillibusters, who earnestly desire a dissolution of the Union—and that the Northern wing is composed of Douglas free-soilers and Squatter Sovereignty men. Is it because the Democracy have administered the Government economically?—Most assuredly not; for never before was there so much wasteful extravagance, and never before, have so many frauds and outrages peculations been committed and imposed upon the people. Is it because the burdens of taxation are light, and bear equally upon all? By no means; for even Gov. Ellis himself, and many of the leaders, admit that our revenue system is oppressive, and should be remodeled? Is it because the Democratic party are opposed to *ad valorem*? Far from it; for it is well known that the Standard, the organ of the party, was in favor of the measure and advocated its adoption. It is also well known that a majority of the delegates in the late Convention were in favor of it, and that it would have found a place in their platform had it not been that some of them were too proud and too stubborn to take up what the Whigs had recommended; and it is also known that in many of the counties, Democratic candidates, although advocating the election of Ellis, are running for the Legislature as the especial friends and advocates of *ad valorem*. If then, the Democratic party has lost its Nationality, and can no longer command the respect of the people. If through its extravagance, its frauds and peculations, it has bankrupted the Government—and if in our own State, the people are oppressed with heavy and burdensome taxes, and are crying out for relief—then, why is it that the leaders of Democracy have such entire confidence in the success of Ellis, who upholds this party in all its extravagance and corruption, and who so zealously resists the only measure which can relieve the people? There is but one reason which is, or can be given by Ellis and his friends—and it is a reason, the very utterance of which is a direct insult to the people. It is simply that the Democratic party are so well drilled, and so completely under the influence of certain leaders, that they dare not fly the track; that although their shoulders are sore, and have long been galled with the collar, yet, urged on by the whip and spur of their cruel masters, they still go forward. Yes, this is the reason and the only reason upon which they can base the least confidence of success. How long will the indignation of the people sleep? How long shall these upstart leaders lay the flattering unction to their souls, that they shall live at ease, and fatten upon the spoils of office, not because they are worthy, not because they have done or intend to do anything for the good of the people, or for the amelioration of the burdens which oppress them, but because they consider the masses as bound in chains, and so entirely subservient to the will of their masters, that nothing can drive them from their support? Will not the people next August, rise in their majesty, and teach these arrogant, corrupt and office seeking leaders, that they are not the cringing, truckling slaves that they have been accustomed to consider them?

A Sign.

We notice that many of the democratic papers are publishing the law in relation to betting—that to bet on elections is a misdemeanor and subjects the offender to an indictment. We take this to be a friendly hint on the part of democratic papers to their friends not to risk their money on Ellis. Satisfied that Pool will be elected they wish to prevent the democracy from losing their money.

Just as we Expected.

Yesterday, (Friday,) was the day for trotting out the Salisbury "Adder," and sure enough it rained. Thursday, the day before, was bright and lovely, a fine day for harvesting. Ellis, take down that snake.

"They have sharpened their tongues like a serpent; adder's poison is under their lips."

Such was the exclamation of an honest voter on seeing Spelman's snake.—*Req.*

What will it cost to work the Roads.

Under this head the Democratic Press, being in a terrible tight squeeze, gets off a whole column, promulgating the most astonishing revelation, that an *ad valorem* tax will relieve negroes from working the roads. The Press says:

Now we contend that *AD VALOREM* will relieve every negro in North Carolina from road duties just so soon as that species of property is taxed according to value, and the reason for this conclusion is most obvious.

Now we suppose that after *ad valorem* is passed, that a negro will still be a negro, a horse, a horse, and a goose a goose; we can't see that *ad valorem* will change the identity of anything—and we presume that the Legislature will have the same power to make negroes work the roads that they now have.—Nor have we any fears that 500,000, non-slaveholders will permit 80,000 slaveholders to impose upon them the whole burdens of working the roads.

But says the Press if lands are taxed according to value, and slaves are taxed according to value, it will not be fair to make slaves work the road because the land "cannot perform its, corresponding public duty."—We simply answer, that if land is taxed according to its value, and slaves are not taxed one third of their value, it is not fair to take the land of a man who owns no slaves and use it to make roads over it for large slaveholders to travel in their carriages—because the rich mans negroes "cannot perform corresponding public duty"—that is you can't make roads over them. Come brother Press better stick to the tin cup scarecrow. So long as slaveholders need roads, to carry off, their produce,—the corn, wheat, cotton and tobacco raised by their negroes, it will be hard to convince non-slaveholders, that it is unfair to make those slaves, help to keep these roads in order. Poor Press, this road business but shows, that you are in a most awful tight squeeze.

Change of the Basis.

Gov. Ellis, charges that the West, provided a Convention is called, will insist on a change of the basis of representation in the Senate. The Whigs of the West however say in their county and district Conventions, that they are opposed to, and do not desire any change in this respect—that it is right and fair that in one branch of the Legislature, representation should be according to taxation. After these repeated declarations of the Whigs, we could not understand why Gov. Ellis, should persist in asserting that the West desired and would insist on an alteration of the Senate basis. But the whole matter is now quite plain: Marcus Erwin, a leading Democrat in the West, is a candidate for the Legislature, and is advocating a Convention with the view of changing the Senate basis. When Ellis therefore says, that the West will insist upon this change, he means the Democrats of the West. Then why don't he say so, and not endeavor to make the impression that the Whigs of the West will act a double part? Our Eastern friends will now understand what Ellis means, when he charges the West with a desire to change the Senate basis.

Thus we see that while Ellis is opposing *ad valorem* and a Convention, and endeavoring to create a prejudice against the West, in the East—his own friends in the West, are advocating *ad valorem* and a Convention with the view of doing what he Ellis denounces. Can the East, or the West either have any confidence in such a man?

J. PARKER JORDAN.

A letter from J. Parker Jordan, has been going the rounds of the Democratic papers, to the effect, that he J. Parker Jordan, was beaten for the Legislature by Mr. Pool, because he Jordan had while in the Legislature given some Western votes. That J. Parker Jordan was beaten by Mr. Pool, is true, and this we understand is about all of the truth that the letter contains; and the same could be truthfully said of J. Parker Jordan, should he ever be a candidate again, no matter who should run against him.—Now the truth of this whole matter is simply just this; A Mr. Albertson, was a member of the Legislature, and in his votes, exhibited a commendable liberality towards the West. At the next election Mr. Albertson was opposed by J. Parker Jordan, who found great fault with these Western votes of Mr. Albertson, and pledged himself if elected, to vote against the West in every instance. Jordan was elected, and when the Legislature met, he Jordan, for some cause forgot all about his pledges, and voted every time for the West. The reason assigned for this sudden change in the views of J. Parker Jordan, is that a Judgeship loomed up

before him, and for the purpose of getting Western votes, he forgot all his pledges to the East, and did just what he had abused Albertson for doing. But nevertheless, J. Parker Jordan did not get a Judgeship, and it is shrewdly suspected that he never will.

At the next election John Pool, ran in opposition to Jordan, Mr. Pool did not, as Jordan falsely charges, object to Jordan's votes, but he held him up to scorn and contempt, as a man who could not be trusted, and as a man who would violate all his pledges, sell himself and his principles, if thereby he could promote his own selfish interests. Mr. Pool found no fault with Jordan's votes, it was the man himself—Mr. Pool beat Jordan, and so could any man at this day easily do.

Then the whole matter is simply this. Albertson favored the West—Jordan denounced Albertson for his liberality and

beat him; and then for a Judgeship which he never got and never will get, Jordan did the same thing for which he had denounced Albertson. For this act of treachery the people discarded Jordan and elected Mr. Pool. And now Jordan, despised and rejected by the people, is seeking to gratify his vengeance by spreading his vile slanders in the West, where he Jordan is not known, well knowing that in the East where he is known, that he can bark all day, and the people will notice him about as much as did the Moon, the little dog, which bayed it until his tail dropped off.

J. Parker Jordan had better take another tour and write back his own praises from every hotel at which he stops. J. Parker Jordan if not very famous in the West, is perhaps a little more notorious than he thinks for.



THE RACE BETWEEN LITTLE AD AND HIS MAMMA!

Pool. Farewell Ellis!—I must leave thee,—

My steed picks up his feet so well—
When out of sight,—don't let it, grieve thee,
But listen!—and, you'll hear my bell!
Say! where are all your "Eastern speeches"?
Where's the "eggs" these "geese" have laid?
Where, are now, these same, "horse-leeches"?
You mentioned, in that "speech" you made?

Ellis. Hold! Mister Pool!—stop! just a minute—
I want my "tin-cup" from Ad's tail!
Oh! now I wish there was "suthin" in it!
For, alas! my strength—begins to fail!

Little Darkie.—

Go it! Little Ad—I, bid you,
Hear de white-folks how dey shout!
De "little darkies" now am wid you,
Your "mudder" knows dat you are out!

Old Sow.—

Remember her, who gave you being!
And suckled you so well till now,
Oh! do not slight your mother!—seeing
That, sadness sits upon her brow!

Ad. Farewell "mater"!—thou didst give me
Life, before your fortune's fell,
Farewell Ellis!—tho' 'twill grieve thee
Yet I bid you both farewell!

The Right Spirit.

We have often had cause to admire the firm and unyielding spirit of our brother Whigs of the East. Nothing ever daunts them, and when defeated, they seem to rise with renewed strength, and a determination to conquer or die. Never before was there a question so well calculated to try their firmness and integrity, as the issue now presented to them—the issue of equal taxation and the calling of a Convention. Fearful as the East have always been that the representation of the Senate would be altered to the white basis; impressed with the belief that they already pay their full, if not more than their due proportion of the taxes, it is not strange that many of them, when the subject was first presented for their consideration, shrunk back—but true to their integrity and actuated by principles of fairness and justice, like wise men who acted from a high sense of honor and right, and swayed by no petty selfishness, they determined to investigate the subject for themselves. This investigation they have made, and satisfied that the measure is founded in justice, that it is fair and equal, and that the West asks nothing, desires nothing but what is right, they have thrown their prejudices aside, and to a man have rallied under the old Whig banner upon which is inscribed, "equality at the ballot-box: equality at the tax-box." And how stands it with the West? Will they not go and do likewise? Will they not also investigate for themselves, or will they suffer themselves to be deceived and misled by a certain set of demagogues, whose interest it is to mislead and deceive them, so that they can remain in office? Ye Western Whigs, will ye be laggards in the fight—will ye suf-

fer your noble hearted brethren of the East, to go down before the enemy, because you will not come to their aid. Now is the day and now is the hour.

For the Little Ad.

BOSTICKS MILLS, N. C. June 20th.

Dear Ad:—I see that you intend shortly to visit the Mountains on a snake hunt.—When you get through chawing up the Mountain varmints, I hope you will come down into the Peedee country in the section round about Bosticks Mills. There always were a great many snakes down here, but as we generally kept on hand a good stock of hogs, we have heretofore been able to keep them under; but now since Ellis, and his fogleman at Salisbury have taken them under their protection, they have become impudent, and from appearances you would suppose that they considered themselves the lords of the land. Not many days since a sneaking spreadin adder, had the impudence to attack a Justice of the Peace, while leisurely walking in his corn field near Bosticks Mills. But the aforesaid Magistrate commanded the Peace by smashing his head. On opening the varmint there was found in him three little chickens, one small duck, and from appearances it was supposed that he had sucked at least one dozen eggs. So you see that while these most villainous snakes are crawling about under the protection of Ellis, and the Democracy, sucking eggs and swallowing chickens—that Ellis and his fogleman are slanderously charging all these depredations on you. It is the old cry of "stop thief!"

Old aunt Molly McFungus says that since Gov. Ellis, has taken such a fancy to snakes, and little negroes, that she can't raise a

chicken and that she didn't have half a dozen eggs for last Easter. She says that she has always had a pet pig—looking for all the world just like your picture; but that he never did trouble her eggs, and the little chickens were never afraid of him—but whenever her neighbor Capt. O'Flanigan's rascally little niggers robbed her hen roosts—and she complained to the Capt. that he always got mad and laid the blame on her pig—and just so she says the rascally Democracy are serving you. She says that the theiving little negroes steal more chickens and suck more eggs, during Easter Sunday and Monday, than all the old sows and pigs would destroy in twenty years. That these large slave holders seemed terribly distressed about her eggs and chickens being taxed; but if they will pay her for all the eggs their niggers steal, she will pay all the tax and not grumble. She says she reckons Ellis and that Salisbury man haint got no children, or esle they wouldnt be so fond of snakes. Can't somebody lend them a few babies, and let them know what it is to keep the snakes off 'em as they run about in the grass. Old Nancy Mulfluggins, lives in a mighty snaky place; she has ten children, and Mrs. McFungus says that she has no doubt but the Salisbury man could borrow a couple of them to try the experiment with until he has some of his own. Old Molly says, folks that aint got no children, aint fit for nothing no how, they don't know nothing—that they had just as soon take up with a snake or a toad frog as with anything else. Catch a man with a baby, keeping a snake—she says that if her old man had ever took up with a snake, and especially an adder that she would have taken an axe and knocked—not her old man—but the cradle into flinderration. She says that snakes and babies won't go together no how, and that unless the Democracy are beaten and their snakes killed, that there will just be an end of babies.

Old aunt Molly is terribly frustrated, and she intends going over to morrow to see Nancy Mulfluggins, to see if she can't get a couple of little Flugginses, to send up to the Salisbury man, what keeps Ellis' snakes.—She thinks that the poor little Flugginses will so work upon his feelings that he will kill his snake. TOM. HEFFLETHWAIT.

For the Little Ad.

Messrs. Editors: I rejoice to see that the whigs of New Hanover county have brought out two able men as candidates to canvass that county for the next Legislature. This is just as it should be. If we wish too succeed we must make the requisite exertions. Then let candidates be brought out forthwith, in every county, wherein the Constitutions of the State and Union have been seen or the declaration of Independence read on the fourth of July celebration and our triumph is morally certain. ACTION.

Ad Valorem—Mr. Badger's Speech.

The Democracy have been charging that the plan of altering the Constitution in order to bring about an *ad valorem* tax, originated with Mr. Badger, and that the Convention which adopted our platform, was entirely under his control, and did just what he said.—Now, if the Democracy are right in this, and if it is true that Mr. Badger fixed up this matter, it is fair to presume that he understood what he was about, and that he of all others, is the best able to explain what is really meant by *ad valorem*, and what will be the effect of a change in the Constitution, so as to tax negroes as property. Well, Mr. Badger, a few days since, made in speech in Raleigh setting forth his views on the subject, and giving his reasons why negroes should be taxed as property, and why the *ad valorem* system should be adopted. The speech is a long and able one—we regret that we cannot publish it in full—we give the following extracts, and commend them to the careful perusal of our readers:

What do our Democratic friends say in the 11th resolution of their Platform:

"Resolved, That we are opposed to disturbing any of the sectional compromises of our Constitution State or National." Who talks about disturbing the National Constitution? This is merely a tub thrown to the whale. They are now devoutly opposed to disturbing the compromises of the Constitution. How were they a few years ago in regard to Free Suffrage? Mr. Badger continued to read from the Democratic platform—"and that we especially deprecate the introduction at this time by the Opposition Party of North Carolina into our State politics of a question of Constitutional amendment affecting the basis upon which our revenue is raised."

"Deprecate at this time," repeated Mr. B. What other time would be more suitable than the present? What particular objection have they at this time? They go on to tell us—

"believing it to be premature."

What do they mean by "premature"? This use of the word "premature" in the Democratic platform reminded him of a fellow at Chapel Hill, some years ago, who on a certain occasion was desirous of attending

the races at Hillsboro, which were to come off some days thereafter. He was not a very bright youth, and upon applying to one of the Tutors for permission at that time to go, was informed by the Tutor that his application was "premature." Never having heard the word "premature" before, he took it for granted that it implied permission to go; so off he went at once. On his return he was brought before the Tutor for disobedience. The Tutor asked him why he went to Hillsboro without his permission. The boy replied, "You gave me permission." "I gave you permission," said the Tutor, "what did I say?" "Why, sir," responded the boy, "you said it was premature, and I thought by that you meant to give me permission." Mr. B. thought when it was discovered an evil existed then was the time to remedy it. If slaves paid their full proportion of taxes, then might they with some propriety call it premature—\$50,000 in land pays 20 cents on the \$100 value, or one-fifth of one percent. What reason was there why \$50,000 in land should pay \$100, while \$50,000 in negroes only pay about \$30? But the Democrats say it is "premature," and we are left in doubt as to their meaning. Mr. B. then read from the platform the word succeeding "premature," viz: "Impolitic." What policy is there in continuing to tax in North Carolina one species of property double as much as another kind is taxed? I presume that it is impolitic in their estimation simply because the proposition comes from the Opposition. Very well, (Continuing to read from the platform.) "Dangerous." To whom? Asked Mr. B. Who is it going to damage? The only danger that he could see to result from it would be that some people's property in slaves would have to pay as much tax as their neighbor's lands. If that's the only danger, it needn't trouble us much. (Continuing to read from the 11th resolution,) "Unjust." What sort of an idea have our Democratic friends of justice asked Mr. B. Negroes don't pay 6 1/2 cents on the \$100 value, while land pays 20 cents on the \$100. Is it unjust for them to stand upon the same footing? This distinction should not be made in favor of the slaveholder. When he read the 11th resolution of their platform and came to the word "premature," he was under the impression that their objection to equalization was only for the present. He thought that they might not oppose it at another time. And when he read "dangerous" he still hoped that when the "dangerous" time passed they would become its advocates. But when he came to "unjust" his hopes vanished. A thing may be "dangerous" to day and highly safe to-morrow; but to say that it is "unjust" shows that they never will agree that this species of property shall be taxed like other property. Perhaps they meant that it was a "dangerous" proposition for them to oppose, and "unjust" because they believe they alone are entitled to the exclusive power and control over public affairs. After its being "premature, impolitic, dangerous and unjust" to alter the Constitution so that the Legislature may tax slaves equally with other property, what do they propose—"at the same time we deem it the duty of the Legislature when passing acts for the raising of revenue, so to adjust taxation, as to bear as equally as practicable within the limits of the Constitution, upon the various interests and classes of property in all sections of the State."

That is to say, while they deem it "premature, impolitic, dangerous and unjust" "at this time," to have fair taxation, they regard it the duty of the Legislature to tax equally, every species of property, except negroes. Why exempt slaves? Is it reasonable to exempt slaves from taxation equally with other property, and to exempt nothing else? I am a slaveholder myself, said Mr. B. though not a large one, and I don't see why I should not pay as much tax on my property, according to its value, as any one else. If a person owns a large number of negroes, the natural increase, in the course of 20 years, will double the value of his property, while land don't increase, but on the contrary, will in 20 years become completely worn out. Two tracts of land don't beget a third tract. (Laughter and applause.) What do our opponents say in opposition to our platform? They are in trouble because they profess to think we are going to tax the poor man's tin cups, and make an inroad on his hen roost. They well know, however, that nobody ever proposed or contemplated such a thing. So great is their affection for the working man that they really believe what they don't believe. (Laughter.) They ought to be ashamed of themselves. (Continued Laughter and Applause.) Our plan is simply to so alter the Constitution that all property may be taxed equally, according to value. But even if we were going to tax tin cups, let us see what such a tax would amount to, at 10 cents on the \$100 worth. He would allow 5 tin cups to each family, though he thought this allowance was too liberal, for he had too much respect for any man to suppose that he would prefer a tin cup to a gourd, unless it was for the purpose of drinking whiskey, when perhaps the tin cup would be preferable. (Laughter.) Five tin cups valued at 5 cents a piece, would be 25 cents. The tax on a tin cup for one year would amount to one-fortieth part of one cent, or in other words one cent would pay the tax on the tin cups of one family for forty years. Now let us see what would be the tax on chickens; but by the way, he would object to that because he had them to buy, and if they were taxed the country people would be sure to raise their prices on them.

Suppose we allow 100 to each family. At ten cents a piece they would be worth \$10. The tax on \$10 worth for one year would be one cent. The united tax on the chickens and the tin cups of one family for one year would be one and one-fortieth of a cent. (Laughter and applause.) I will leave it to some better arithmetician than myself to calculate what per cent of this amount the collector would receive. (Continued laughter and applause.) Five cents would pay the tax on all the chickens and tin cups of one family for four years. Can anybody conceive of men making such complete asses of themselves as to suppose that we had any idea of taxing these things? But let us see what the whole tax in the State would be on all the chickens and tin cups. We will suppose there are 90,000 families in the State. As it is only the poor people who so much excite the compassion of our Democratic friends, we will suppose that out of the 90,000 families there are 40,000 poor families. The whole tax for one year on the tin cups and chickens of the whole 40,000 families would only amount to \$10. There are two clever gentlemen on the Democratic ticket in this county, Messrs. Mordecai and Cox, each of whom he supposed owned at least 100 negroes. If the principle of Equal Taxation should be adopted, these gentlemen would each have to pay on their negroes about \$100 taxes instead of \$40, as now. Of course, though they don't object to the increased taxation on themselves, but they object to ad valorem because it will tax the poor man's tin cups. Nobody supposed that the resolution in the Opposition Platform in regard to a Convention ever contemplated such a thing as the taxing of tin cups. When the resolution was before the Opposition Convention, Mr. Turner wanted to amend it so that it would exempt tin cups, pewter plates, &c., but knowing that the Democrats would misrepresent it anyhow, he (Mr. B.) opposed any change in the wording of it. The resolution provides that we shall discriminate "in favor of the native products of our State." What does that mean? Why, that as between what is produced by our own people, and the productions of the people of other States, we shall discriminate in favor of the former. "And the industrial pursuits of her citizens." What is the meaning of that? It means that the working-man's horse, furniture, tin cups, if you please, and many other things, shall be exempt from taxation. It was never contemplated by the Opposition that these things should be taxed.

Our taxes are not at the highest, high as they are now. We have to raise now some \$600,000 or \$700,000. A friend has prepared me the following table, showing the present and prospective indebtedness of the State:

PRESENT DEBT OF THE STATE, MAY, 1850.

Bonds issued last Jan'y, 1851, to pay debts,	\$ 170,000
North Carolina Railroad,	3,000,000
Atlantic Railroad,	1,468,500
Western Extension Railroad,	1,080,000
Fayetteville & Coal Fields Railroad,	300,000
Wilmington & Charlotte Railroad,	200,000
Tar River & Weldon & Gaston Railroad,	167,000
Fayetteville and Western Plank Road,	120,000
Fayetteville and Centre Plank Road,	50,000
Fayetteville and Warsaw Plank Road,	10,000
Chesapeake and Albemarle Canal,	350,000
Under Act of 1858-'9, to meet State debt	1,113,800
Due Literary Board,	81,000
Bank of Cape Fear,	96,000
Debt on account of Cape Fear and Deep River,	310,000
	\$8,543,305

PROSPECTIVE DEBT.

Estimated.*

Fayetteville & Coal Fields Road,	\$ 100,000
Wilmington & Charlotte Road,	2,000,000
Western Extension Railroad, (according to Gwynn),	3,700,000
Additional—if we take the N. C. Railroad—as an example, and the Wilmington & Charlotte Railroad is extended beyond Rutherford and the mountains	
Wilmington and Charlotte Road,	3,000,000
Western Extension Railroad,	1,700,000
	\$10,500,000

Debt, present and prospective,

\$19,043,305

[*These figures may not be entirely accurate, though they are doubtless as nearly so as can be ascertained at this time.]

Our present revenue is some 6 or 700,000. The interest on this debt will be about a million of dollars. How is it to be met but by increased taxation? Under the Democratic platform you can increase the tax on everything but the negro, but you can't increase the tax on the negro without raising it at the same time on the head of the white man. Taxes will certainly be considerably increased two or three years hence, and there is a very large proportion of the property in North Carolina which does not pay its proper share of the public burdens. Put politics out of the way and ask any man if it is not right that this property should be taxed equally with other property in accordance with its value? The present system is unjust and oppressive. The Legislature has been obliged to tax the salaries or wages of every man who receives \$500 or more, 1 per cent. This is a very serious tax on the mechanic or laboring man, but I doubt not that they would submit cheerfully to it if they bore an equal proportion of taxes with others. A man owns two negro mechanics which he hires out for \$250 a piece. These negroes work side by side with the white man, who earns \$500 by his work, and though their master receives the same for his negroes that the white man gets, yet he has to pay a tax on the two of only \$1 60, while the white man pays \$5, besides the 80 cents poll tax. The condition of things have changed since 1835. Then, no one complained of the taxes. Since then they have become enormous, on land and on nearly everything except negroes.

FACTS AND FIGURES.

BY AN EASTERN WHIG.

The present system of taxation in North Carolina, is very unequal in its operation, and to that extent it is unfair and unjust. There is now before the people of the State, a proposition to change the Constitution and existing laws, so as to make the taxes equal. The present system is unequal in both its impositions and exemptions; the ad valorem system now proposed is to produce an exact equality in both these respects. This is not a proposition to increase the taxes of the State, it is simply a proposition to equalize them so as to make every man bear the burden of taxation in proportion to his ability. The justness of this system is founded upon the idea that the protection of the Government and the law being extended equally to every man's property, the value of the protection is in proportion to the value of the property protected. It amounts to a proposition coming from every citizen of the State to every other citizen. "If you will agree to pay a tax for the support of the Government in proportion to the value of your property, I will agree to pay tax in proportion to the value of mine." A proposal so fair and just as this it would seem, ought to be accepted at once by every fair-minded man, and we doubt not it would be so, but for the interference of party feeling and prejudice and the influence of that selfish principle which impels men, (especially when acting in masses) sometimes to obey rather the dictates of interests than of justice.

For the purpose of pointing out the inequalities of the present system, arising from the fact that a large amount of property is not taxed at all, and that which is taxed, is taxed at different rates, resort must be had to a few facts and figures. By reference to the census of 1850 it will appear, that at that time, there were in North Carolina 288,548 slaves of all ages and sexes. The increase for the ten years preceding was 1798 per cent. Assuming that the increase for the last ten years was the same, there are now in the State, 338,697 slaves, of which number only 147,913, according to the last Comptroller's report, were listed for taxes, leaving 190,784 under 12 and over 50 years of age untaxed. This whole slave property is worth, at an average value of \$600, \$203,218,200. The landed property of the State, according to the Comptroller's report, is assessed at \$98,075,969.52. This amount of landed property, pays into the State Treasury \$191,980.96, while the slave property pays only \$118,320 40. Land is taxed, for State purposes, at the rate of 20 cents on the \$100 worth. A tax of less than six cents on the \$100 worth of slave property would produce the amount now paid upon it. It will thus be seen, that the landed property pays more than three times as high a rate of tax as the slave property. The land holder, who has no slave, is thus made to pay more than three times as much, in proportion to his wealth as the slave holder.

\$1000 worth of his property is made to pay.... \$2 60
\$1000 worth of his neighbor's slave property is made to pay less than..... 60

The inequality may be still further exhibited by comparing the taxes of citizens who own

both land and slaves. Take the case two men, each worth \$100,000 in land and negroes. One has \$40,000 worth of land, and \$60,000 worth of slaves, on which he would pay, by the present system to the State, \$116. The other has \$20,000 worth of land, and \$80,000 worth of slaves, would pay, by the present system to the State, \$88. The taxes of these citizens on this property, ought to be equal, and would be so under the ad valorem system.

The inequality of the present system of taxation as between the owners of land and slaves, may be further shown by taking into consideration the county taxes along with the State taxes, as follows:

IN GRANVILLE COUNTY.

\$1000 worth of land pays, (Co., and State taxes) \$1.20
A taxable slave, worth \$1000, pays..... 1.66

IN HALIFAX COUNTY.

\$1000 worth of land, pays..... \$5.00
A taxable slave, worth \$1000, pays..... 1.81

IN NEW HANOVER COUNTY.

\$1000 worth of land, pays..... \$4.70
A taxable slave, worth \$1000, pays..... 1.97

IN WASHINGTON COUNTY.

\$1000 worth of land, pays..... \$9.00
A taxable slave, worth \$1000, pays..... 2.90

IN WAKE COUNTY.

\$1000 worth of land, pays..... \$4.60
A taxable slave, worth \$1000, pays..... 1.53

And in all the counties of the State a like inequality exists. This is neither fair nor just towards the land owner who has no slave, nor is it fair towards those who own more than an average proportion of land to their slave property. Take the case of two men in Wake county, worth an equal amount of property. One has \$20,000 worth of land 80 taxable slaves, would pay \$214.40. The other has \$40,000 worth of land and 60 taxable slaves, would pay \$275 80. In Washington county, two men owning these amounts of property, would pay one, \$412, the other \$534. The taxes of these citizens in each county would be made equal by taxing their property equally according to value.

In addition to these figures it may be stated in another shape. If the same disproportion exists between the taxes upon land and slaves in the county as in the State taxes, then of the \$544,423 13 county taxes, land pays \$301,861 and slave property \$179,371, and the taxes upon land and slaves, including both State and County, are, on land \$493,841 96, on slaves, \$266,461 44.

\$98,075,969 52 worth of land paying.... \$493,841 96
\$203,218,200 worth of slave property paying 297,691 40
\$100,000,000 worth of land paying..... 493,000,000
\$200,000,000 worth of slave property paying..... 297,000,000

The inequality does not stop here. Interest is taxed at the rate of 4 per cent. for State purposes. The Comptroller's report shows \$76,003 95 collected from this source; the amount of interest is \$190,009 87, and the amount loaned out upon which this interest accrues is \$31,631 66. This tax is higher than the tax upon slaves and less than the tax upon land. In other words \$1000 of money loaned out (which is limited by law to a profit of \$60) is taxed \$2 40. In addition to this, money or capital invested in any bank, corporation, or other trading company, vessel or steamboat, pays 4 per cent, on the dividend or profit derived. If the average profit be 6 per cent, then \$1000 would pay \$2 40. If the dividend is more the tax is correspondingly increased.

The last Comptroller's report shows that \$13,627 95 was collected from \$1,362,795 of salaries and fees made by Doctors, Lawyers, Clerks, Mechanics in the work shops, Overseers, Officers of Banks and other corporations. In other words, these classes of the community are made to contribute of \$1,000 made by them from their labor the sum of \$10.

By the same report we learn that \$3,287.426 worth of riding vehicles, gold and silver watches, plate and jewelry paid into the public treasury \$32,874 26 or one per cent of their value; so that \$1,000 worth of this kind of property pays \$10.

The tax upon Merchants is peculiarly onerous. The Comptroller's report shows that they paid last year \$65,364 76 into the public treasury. This tax is imposed at the rate of half per cent, upon all purchase except liquors and ready-made clothing, or \$5 on every \$1,000. On spirituous liquors they pay 10 per cent. If bought out of the State and 5 per cent. in the State or \$100, and \$50 on every \$1000 worth respectively. On clothing 1 1/2 per cent. or \$15 on every \$1000 worth. Thus a merchant who makes purchases to the owner of \$20,000, \$16,000 of ordinary goods, \$3,000 of liquor and \$1,000 ready-made clothing would pay \$395 taxes upon his mercantile business. If this tax were assessed upon the capital employed, the inequality would not be so great, but being placed upon the amount of purchases, whether for cash or upon credit, the man of small capital is placed upon a footing with the man of large capital. Could any better system be devised to drive out of the mercantile business, men of small means who are active honest and skillful, but who are compelled to carry on their business upon the capital or credit of their friends. If (as contended for by some) the consumer pays this tax, then the community are not exempted; and many of the class of professional men, mechanics, clerks and others, whose taxes we have shown to be too high already, compared with other tax-payers, come in for their share of this additional burden.

This list of inequality, among tax-payers might be still further extended, but we will mention only one more, and that is, that besides the slave property shown to be exempt from taxation, there is a large amount of property, consisting of capital invested in manu-

factures, State bonds, railroad stocks, etc., etc., which is not taxed, but which enters into the aggregate wealth of the State. In addition to this, it may be mentioned that a considerable amount of property, now liable by law to pay a tax, escapes taxation on account of the complicated character of the system which we now have, under which almost every species of property is taxed at a different rate. Some are required to be listed others not listed. The clerk is to look out for a part, the sheriff for another. One piece of property is taxed specifically, another according to value, another according to profit. The whole of this complicated system is committed for its execution, to those, who though possessing general intelligence, are generally unskilled in the construction of laws, and they frequently do not give to them a uniform construction. This renders the collection of the taxes, to a great extent, uncertain.

The glaring injustice and enormous inequalities, which we have shown to exist in the present Revenue system, induced the Convention which met at Raleigh on the 22d February last and nominated John Pool, Esq., for Governor, to adopt the following resolution:

"Whereas great inequality exists in the present mode of taxation, and it is just and right that all property should contribute its portion towards the burden of State.

Resolved, That we recommend a Convention of the people of the State be called on the federal basis as early as practicable for the purpose of so modifying the Constitution that every species of property may be taxed according to its value, with power to discriminate only in favor of the native products of our State and the industrial pursuits of her citizens.

The Constitution as amended in 1835 provides that "Capitation tax shall be equal throughout the State upon all individuals subject to the same." "All free males over the age of twenty-one years and under the age of forty-five years, and all slaves over the age of twelve years and under the age of fifty years shall be subject to a capitation tax, and no other person shall be subject to such tax, provided that nothing herein contained shall prevent exemption of taxable slaves as heretofore proscribed by law in cases of bodily infirmity." It will be seen at a glance from this provision, that the Legislature cannot tax slaves under twelve and over fifty years of age, and we have shown that there are 190,784 slaves in the State of this description. It is further to be observed in regard to this, that the poll tax upon the slave between twelve and fifty cannot be increased without a corresponding increase of the poll tax upon the white man, however poor he may be. This provision, it may be admitted, was placed in the Constitution for the benefit of the slaveholder, and it has had the effect of keeping down the tax upon that species of property, while the tax has correspondingly increased upon every other kind until the great inequalities have arisen which we have pointed out above. Since this provision was inserted in 1835, an important provision placed in the Constitution for the protection of landed property, viz: making the Senate branch of the General Assembly, the representative of the landholders of the State by requiring each voter for the Senate to have fifty acres of land, has been stricken out, and thus one of the great compromises of the Constitution has been violated.

This protection to landed property ought, in its shape, to be put back in the Constitution. Shall slave property be the only kind of property protected from the burden of taxation? Surely the owners of slaves will ask for no such advantage under the Constitution of the State. That very Constitution declares that "no man, or set of men, are entitled to exclusive or separate emoluments and privileges from the community, but in consideration of public services." To seek to retain such an advantage as is here shown to be given to them under the Constitution and laws of the State, will be sure to excite them a prejudice, which of all things is most to be deprecated by them.

The Whig party of the State therefore propose to call a convention of the people on the federal basis, for the purpose, as the foregoing resolution declares, of so modifying the Constitution as that all the property of the State may be taxed according to its value, with power in the Legislature to discriminate in favor of native industry. In other words, they propose to strike out that part of the capitation clause which requires slaves to be taxed as persons, and no higher than the white poll, and place in the Constitution a provision which shall require the Legislature to impose an equal tax upon all the property of the State according to its value, except only such as may be exempted by way of discrimination in favor of the industrial pursuits of the people. Such a provision would give protection to every class of property holders alike, and a more certain and adequate protection than any scheme of checks and balances in the Constitution which could possibly be devised; and being a scheme of perfect equality would compel every man and every class of men and every section of the State to contribute a fair and just proportion of the public burden. It would leave room for no complaints or jealousies. Those sectional controversies between the East and West, which in the past have done much to excite mutual animosities and to retard the progress of improvement would cease, and the good Old State of North Carolina, becoming united in feeling and interest, would be enabled to pursue the high road to that position of prosperity and greatness which the virtue, intelligence and patriotism of her citizens and her vast internal resources and riches point out as her proper future destiny.