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EDITOR AND PROPRIETOR.

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AD-VALOREM.—No. 6.

In No. 1 I directed "the immortal eleven" resolution of the Democracy of valorem, and I incidentally alluded to the resolution on the same subject passed at the late Whig Convention. I now propose to address myself more particularly to the consideration of the latter, which will be the preamble as follows, viz:

Resolved, That we recommend that a Convention of the people of this State be called on the subject of the valorem, for the purpose of 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 products of its citizens.

First, then, it is true that "great inequality exists in the present mode of taxation" and second, should all property contribute its proportion towards the burdens of the State?

The following table has been carefully compiled from the present Revenue bill, passed at the Session of the General Assembly, 1859-60, and it will show at once that great inequality does exist in our present mode of taxation:

1000 lbs of wool at 20cts per 100 lbs pays a State tax of	\$2.00
1000 lbs of mutton (at 20cts per 100 lbs) pays a State tax of	\$2.00
1000 lbs of dressed mutton (at 15cts per 100 lbs) pays a State tax of	\$1.50
1000 lbs of tanned mutton (at 10cts per 100 lbs) pays a State tax of	\$1.00
1000 lbs of raw wool (at 20cts per 100 lbs) pays a State tax of	\$2.00
1000 lbs of raw mutton (at 20cts per 100 lbs) pays a State tax of	\$2.00
1000 lbs of raw dressed mutton (at 15cts per 100 lbs) pays a State tax of	\$1.50
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These are only a few of the many examples of taxation, and the table exhibits "great inequality" (the inequality continues to exist) in any man give a good reason why land should be taxed by the State 25.00 and a negro of equal value be taxed only 60 cents? If a man proper to invest \$1000 in land and B \$1000 in negroes in that any reason why A should be taxed 25.00 and B only 60 cents? Is the negro to be doctored, clothed, fed, and will die? The land is sick, it must be water-furrowed and manured, it must be clothed with clover, grass or grain, and perhaps it has died already and it is turned out—full of gullies and broods of dirt—the owner still pays tax on it according to value, while the owner of a negro over fifty years old, pays no tax at all on him. I own a quantity of wood-land—valuable bottom—nothing worth until it is cleared. I pay on that higher tax than on any other portion of my lands, it is in its youth, virgin state, it is only valuable because I expect to make it so. Why should I pay such a high tax on this unproductive land while my neighbor pays nothing on his young negroes, under 12 years of age? Are they worth nothing to him? Is a negro worth nothing from 6 to 12 years of age? It is nothing to be expected of those under that age! But it is objected that negroes are persons. So say the abolitionists. If they are persons they are property. The abolitionists say they are not. You say negroes are property and you treat them as such; you buy, sell, hire and exchange them as other property; and now will you object to the State's treating them as if they were property? When the poor man brings off his property and lays it down and tells the State to tax it according to its value, will you refuse to lay down all your property? How can you? Are you not willing to pay as much tax in proportion to its value, on your property, or your neighbor does so? If you are not, then your property is not a person, one thing, if you want to pay less tax in proportion to the value of your property than your neighbor, in other words you must impose on him.

But how does the matter stand at present? The Constitution says the poll tax shall be the same on all persons subject to it. Who are subject to it? Negroes between 12 and 50 years of age, and white men between 21 and 43. If you tax negroes according to value you must tax white men too, unless you alter the Constitution. But it is just to tax all negroes alike between 12 and 50. I may have a sickly negro woman within that age not worth \$100, and I may have a valuable mechanic worth \$2,000. Both are taxed 60 cents each. Tax them according to value and—according to calculations I design to lay before you—the sickly woman would be taxed about 14 cents, while the valuable mechanic would be taxed about \$2.55. Would that be wrong—would it be wrong? That mechanic will live for \$250—a yes double that every year, doctor bills, clothing, taxes, everything good. Eighty cents is too high a tax for the woman, it is too low for the boy, it should bear more equally. Just here let me say a word or two incidentally to the slaveholder. We have a heavy State debt owing on its North Carolina. It was created for the benefit of all, but we derive the most benefit from it. It is to be used for internal improvements, rail roads, etc. You get interested here for your negroes who built those roads, and you, as a general rule, make the poorest who those roads carry off. This debt must be paid and every Legislature

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For years to come must increase the amount of taxes collected from the people to do it. The Common Schools of the State have enlightened the poor people, who own no slaves. They see their land assessed according to value higher and higher every five years. They see you Laymen torn racking their brains and ruminating every rank and corner of the State to find subjects of taxation. They see 150,000 negroes worth \$600,000,000 taxed only \$120,000 while 150,000 negroes worth another \$6,000,000, pay no tax at all. In other words they see \$180,000,000 worth of negroes according to the Constitution's valuation, in Florida, taxation is "uniform and equal" on all property. In Alabama, lands are taxed ad valorem, and negroes at the pleasure of the Legislature. In Louisiana, all property is taxed according to value. In Texas and Arkansas the same. In Tennessee, negroes between the ages of 12 and 50 are taxed according to value, and in Virginia, every class and species of property is taxed according to value except negroes. Just exactly what the Democrats propose to do in North Carolina. How is it in Virginia? What are the whittlers there doing to the people? Do you think that the State

being taxed for 18 years? You must remain on three occasions with him; then you can go before a judge and swear that he is your lover.

"And will that suffice, monsieur?"

"Yes, Mademoiselle—with one further condition."

"What will you please witness us with will make out for their having seen you remain a good quarter of an hour with the individual said to have trifled with your affections?"

"Very well, monsieur; I will retain you as counsel in the management of this affair. Good day."

A few days afterward the young girl returned. She was mysteriously recovered by the lawyer, who, scarcely give her time to rest herself, questioned her with the most lively curiosity.

"Well, Mademoiselle, how do matters progress?"

"Finely, finely."

"For every time you see him, mademoiselle, but mind, the next time you consult me you must tell me the name of the young man you are going to marry, or you shall have me without fail."

A fortnight afterward the lady, more anxious and excited than ever, knocked discreetly at the door of the lawyer's room. No sooner was she within than she flung herself within a chair, saying that she had mounted the steps too rapidly, and that the exertion had done her brain-ache. Her counsel endeavored to reassure her, asked her to sit down, and even proposed to examine her pulse.

"I am much better," said she.

"Well, now tell me the name of the gentleman you are going to marry?"

"It is not a gentleman," said the young beauty, bursting into a laugh. "I love you, I have been your lover for a long while, and my dear witnesses are below, ready and willing to accompany me to the magistrate," gravely continued the narrator.

The lawyer, thus fully caught, had the good sense not to get angry. They were married, and the next morning it is that the husband adores his pretty wife, who, by the way makes an excellent housekeeper.

Man of Business Qualities and of Learning.

The London correspondent of a New York journal, who holds the highest contempt for the capacity of "men of letters" for statesmanship and business, in the British Parliament, where the two leaders of the two great houses, and the most eminent Chancellor of the Exchequer of the present century—Mr. Pitt and Sir Robert Peel, both excepted—are Mr. Gladstone, Mr. Benjamin Disraeli, the one the first Great scholar of the age, and the other one of the most eminent literary and novelists. Two others, only a little less prominent as statesmen, are Sir E. Bulwer Lytton, the greatest living novelist, and Lord John Russell, an eminent author and writer. In the House of Lords is Brougham, a man of letters, orator and lawyer, one of the most fertile geniuses of the day. In the members of Parliament, who are not men of classical education, and of some pretensions to scholarship, are the exceptions. The cases in the courts with the members of all other governments except our own. It is only in the United States that ignorance is considered degradation and a recommendation for official station.—*Nonconformist Dispatch*.

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After considerable reflection and calculation, I have concluded that the property of the State of North Carolina, of more than Five hundred millions of dollars (\$500,000,000), valuing the negro property at \$100,000,000. In the calculation of the Whigs I shall take this \$100,000,000 as that for the Democrats I shall leave it out, because their resolution leaves it out.

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CAUGHT IN A TRAP.

A city, yesterday, and drove all night with a woman in a carriage, and she a certain Parisian lady.

"Monseigneur," you consult you upon a grave matter, and in order to oblige a man I have been obliged to let you of myself. How do you feel?"

The gentleman, who had been consulted, replied sufficiently.

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But some people think this equal and just system will run the negroes out of the State. Where will they go? Is Delaware, Maryland, S. Carolina, Georgia, Kentucky, and Mississippi, the Legislature are appropriated on the subject of taxation. In Missouri, all property is taxed

AD-VALOREM.—No. 6.

Let us see how the taxes can and should be equalized. Having shown, conclusively, in a former article, that the Democrats propose to tax every thing, "every interest and class of property in the State," except negroes, and having demonstrated with equal clearness, that the Whigs include negroes and exempt no property except "the native products of the State and the industrial products of her citizens," let us value the property of the State and show how ad valorem will work under the Democratic rule and the Whig rule.

After considerable reflection and calculation, I have concluded that the property of the State of North Carolina, of more than Five hundred millions of dollars (\$500,000,000), valuing the negro property at \$100,000,000. In the calculation of the Whigs I shall take this \$100,000,000 as that for the Democrats I shall leave it out, because their resolution leaves it out.

The total amount of the State revenue raised the past year was \$628,432. Of this amount the State tax was \$714,368 or \$60,000 more than the revenue of last year.

One hundred and eighty million worth of negroes, constitute a little more than one-third of five hundred millions. I shall then tax the Democratic list one-third more than the Whig list calls for. How, then, will the matter stand?

State Tax	Whig Tax	Dem. Tax
A man worth \$100,000 will pay	\$10.00	\$15.00
"50,000	"5.00	"7.50
"25,000	"2.50	"3.75
"10,000	"1.00	"1.50
"5,000	".50	".75
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