

occasions of expense by a proper economy; yet he had no scruples to employ the public money for measures of public utility, and if debts are incurred no honest man would refuse to contribute his quota of taxes to discharge them.

Mr. ATLAS JONES said he should advocate the striking out for the purpose of filling the blank as proposed by the gentleman from Stokes (Mr. Wilson.) The land tax he said was unequal, unjust and oppressive in the extreme; it was making the poor pay equally with the rich for the support of government.

Mr. HALL was favourable to the mode of classing lands, but he would not consent to increase the revenue by an addition to the land tax. He thought it better to raise a revenue from the luxuries and superfluities of life; & he named several subjects of taxation which the Reporter omitted to note down at the time & has now forgotten.

GEN. W. W. JONES said he expected in proportion to the zeal of gentlemen to class lands, would be their opposition to any means of increasing the revenue. The Treasury is now indebted \$25,000 for the current expenses of government, (to say nothing of the sums due on bank shares subscribed for by the state) and further loans must be immediately obtained to pay the expenses of this Session.

Mr. CAMERON moved to amend that part of the bill subjecting Billiard Tables to a tax of 30 pounds a year, by striking out 30 pounds and inserting 25 pounds. He said the present tax was so high as to discourage the keeping of Billiard Tables, and lessened their number; that it had been found when the tax was only 25 pounds it produced more revenue than when it was 30 pounds.

Mr. PHIPER said there was no doubt the tax diminished the number of billiard tables, a circumstance which he should not regret. He considered them as doing great injury to the community and would willingly see them suppressed altogether. If they must be tolerated he thought the proposed tax sufficiently moderate.—Motion carried.

It was moved that a tax of 2 shillings be laid on each carriage wheel of pleasure.—Carried. Mr. Williams, of Greene, then proposed to tax Waggon, and Col. Porter immediately proposed to tax Carts.—Both motions lost. Separate motions were made to tax watches and pleasure boats.—Both lost.

Mr. HALL said it would be believed the gentleman from Wilmington (Gen. Jones) had made a cheap boast of his independence in advocating increased land taxes, when it was recollected that he represented a town that was not affected by such a tax. He hoped the gentleman would not deny to others a claim to correct conduct who were situated differently from himself. Though that gentleman might have sense enough to convince his constituents

of the propriety of increasing the land tax, others who represented land holders might not find it equally easy.

GEN. W. W. JONES said, if the gentleman from Beaufort, (Mr. Hall) had been induced with penetration enough he might have discovered that the town taxes would be increased in the same proportion as the land tax, and it would be seen when we had arrived to that part of the bill that he (Gen. J.) did act independently. His constituents were men of such stamp that their representative had no occasion to preserve a little transient popularity by shuffling and beating the bush about in the manner he feared some were compelled to do.

Gov. STONE would agree with the gentlemen from Stokes and Moore, (Messrs. Wilson and Jones,) to go into an examination of our system of taxation, if there was now time for it; but we are in the last days of the session, and but a very small additional tax is asked beyond that of former years. An equalization tax had been often proposed in the Legislature of this state, and the public sentiment had always been uniformly against it, and no doubt was at the present time. He had, however, no objection, he was willing, nay he would be desirous, to hear any new arguments which might be offered, or to examine any new plans which might be proposed to assess taxes more equally according to the value of property; but that certainly was not the time to produce an entire revolution in our revenue laws, nor that side-way manner of amendments the proper mode of bringing the question before the House. If gentlemen intended such a measure they owed it in candour to bring the subject early into the consideration of the Assembly. Perhaps on examination the land tax would not be found so unequal as at first would be supposed. The knowledge that lands were to be taxed equally would be a consideration with the purchaser that would affect the price; and the difference of price would be proportioned to the inequality of the tax. Our taxes he would admit were unequal, and he was ready to own, though a land holder to some extent and owning no town property, that the latter was much more heavily taxed than the former. But the most unequal and unreasonable of all was that men's capacities were all taxed alike—a man who was able to earn 2000 dollars, paid no more than one able to earn only fifty dollars. This was more unequal than any could pretend the land tax to be. But all this is suffered because our wants are small. If we were to draw by taxation all that the community were able to bear, then it would be necessary that it should be proportioned with the utmost exactness—but now an increase of only 1 pence on the 100 acres of land is asked, & it is of too little consequence, compared with the want of time at the very end of the session, to interrupt the course of business by a protracted discussion that could not possibly, if it produced a change, produce a considerate and well digested system.

[After much more desultory debate 8 pence was stricken out—Mr. Wilson's motion to class lands was lost and the bill was finally amended by inserting 10 pence.]

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Mr. ATLAS JONES rose and observed that as he was opposed to the passage of the bill and as so much had been said on the subject of members not daring to act independently when it was proposed to lay additional taxes on the people, he felt himself compelled to say the imputation, if it was intended for him, would not apply. This he declared for the information of those who did not know him, for others it was not necessary. But he wished all to know that his constituents were not of that class of men who were desirous to evade the payment of a just debt; and he should but express their sentiments and do justice to their character if he voted for such an increase of revenue as would discharge the public debt, and place the public treasury above the humiliating condition of being compelled to resort to the expedient of loans. But it must be on the condition that equal justice was measured out to them. He did not object to the amount of the proposed tax; he only complained of its inequality; and he never would give his consent to any tax whatever, that he considered so unprincipled and so monstrously unjust. The Yeas and Nays were called for & he should certainly enter his nay against the passage of the bill.

Passed by a considerable majority.

The Star.

RALEIGH,

FRIDAY, JANUARY 31, 1812.

We have received but two mails from the Northward in as many weeks—the last Intelligence contained the law for raising a regular army of 25,000 men. This in addition to the former force (when the ranks are filled) will make the standing army of the U. States thirty-five thousand men. A Regiment of Infantry is to consist of 18 companies, and 2052 men. The Regiments of Artillery and Cavalry are large in proportion.

We understand there is a letter in town from Washington, which informs that a Bill is before Congress for laying a Direct Tax of three millions of dollars.

We are authorized by the Marshal to state, that Congress has passed an act altering the time of holding the District Courts of North Carolina. They will in future be holden at Edenton on the 3rd Monday in April and October; Newbern the 4th Monday in April and October; Wilmington the 1st Monday after the 4th Monday in April and October. This act takes effect immediately, of course there will be no Courts held at the above places in February next, as required by the former act.

The earthquake of the 23d inst. has been generally observed, and is said to have been much more severe than any of those which happened in December.

By an intelligent gentleman from Washington, we are informed that Gen. Davie is spoken of as Commander in Chief of the new army. Gen. Moreau has also been mentioned.

A late Georgia Journal says, "It is pretty well ascertained, although nothing official is yet known that we are not entitled to a single foot of the cultivated part of Walton county, which has so long been a subject of dispute between this state and North Carolina."—This the jealous Georgians might have been satisfied of long ago, if they would have given due credit to President Caldwell, of our University, and President M'igs, of the University of Georgia, who by appointment of the two states, ascertained the boundary.

War.—Many are so incredulous as yet to believe there will be no war. But if Mr. Grundy, one of the advocates of the measure, is correct, there can be no doubt of it. "We are," says he, "pledged to France to enforce the non-intercourse law. She has by some means twisted a knot about us—we cannot untie the knot without the consent of Bonaparte, but we may cut it by the sword."

The National Intelligencer asserts, on the authority of letters from respectable members of the legislature of Pennsylvania, that the American Bank of five or seven millions, will certainly not receive a charter from that body.

Militia.—The Aurora, in introductory remarks to Col. Boyd's communication to the Secretary of War, says, "We cannot but solicit the attention of every rational mind to the circumstances produced by a want of discipline in some of the militia companies; and to the happy effect of a judicious discipline in the case of the regulars—the neglect of the state legislatures to the militia, they may imagine to be economy, but it is a real extravagance which may cost thousands of lives and millions of money."

The Editor of the Baltimore Whig proposes to sequester British debts in this country. No native born citizen of America, we presume, will be so unprincipled as to violate the faith upon which merchants of different countries correspond with each other. If we must have war, let us have fair and honorable war. When declared, every American will, in his proper sphere, contribute his utmost to give it success. But the honorable feelings of our countrymen spurn the proposal of treachery and bad faith, which seems so familiar to the European Editor of the Whig.

News.—A late arrival at Boston from Gibraltar, brings news from Spain to the middle of November. Suchet took at Saguntum 1400 prisoners, and 20 pieces of cannon. The French, after the fall of this place, marched under the walls of Valencia. The yellow fever was very fatal in Carthagenia, and all over the province of Murcia.—An indiscreet manifesto of the Spanish Gen. Lardizabal, published at Cadiz, appears to have caused much agitation in the Cortes, and to have been calculated to produce dissensions between the British and Spaniards. The Cortes were proceeding to complete a constitution for Spain. A commission of the Cortes has been appointed to try the ex-regent Lardizabal. Some of the sittings of the Cortes have been very boisterous, and large crowds have collected round their place of meeting. A. M. Tchenze was conveyed on board a ship, apparently to protect him from the populace.—The Spanish General Ballesteros is carrying on a successful partizan war in the neighborhood of Seville.

Col. Duane, the Editor of the Aurora, is attacking the administration in DETAIL. Some time ago, his critical blunderbuss was levelled at Dr. Eustis, the Secretary of War, and now he is assailing with great violence Mr. Tenche Cox, the Purveyor of Public Supplies, accusing him of British partialities, &c. &c.

The following resolutions have been introduced into the legislature of Virginia, and laid on the table for consideration:

Resolved, That this Legislature doth highly disapprove the conduct of Richard Brent and William B. Giles—the

said Brent, for having voted in favor of the removal of the charter of the United States Bank, against powers vested in the Congress; and the said Giles, for denying the obligatory effect of resolutions emanating from the Legislature.

Resolved, That the said Richard Brent and William B. Giles, doth, on that occasion, cease to be the true and legitimate representatives of this state.

RALEIGH ACADEMY.—Our usual testimony in favour of those students who enter this seminary early in the session has this year been delayed, but not because your sense of their merits is any way lessened. These students only, who improve every moment of the precious and fleeting period of youth, can hope to derive essential benefits from education; but the delicate master Jackies and sprit Misses, who make their education a mere holiday amusement for the summer, never have and never can be materially benefited by their interrupted and immethodical studies. Besides that the mind in the winter being more active and more capable of exertion, receives new impressions and new ideas with much greater facility than in summer, (one day in the former season being worth two in the latter) the portion of life allotted to education is too short to justify the loss of a single day. The following are the students now in the Academy, with the names of the places from which they are sent. That they have been punctual in their attendance is but half their praise; they are prosecuting their studies with the most commendable ardour and perseverance.

MALE DEPARTMENT.—John H. Atkinson, from Pitt; Jesse Averitt, George Outlaw, Joseph Outlaw, Matthias Palmer and Jonathan Taylor, Berke; William Campbell, Orange; Edward Davis, Ericsen; John M. Dick and John W. Dick, Guilford; Weston Giles, Joseph D. Gorman, William Haywood, John Haywood, William Hunter, Joseph Lane, Alex. M'Keith, Thomas Ragdale & John Wilson, Wake; Dempsey Goodwin, Gates; Thomas Hill, Duplin; Robert A. Jones, Halifax; Blain Little, Joseph Lloyd and Laurence O'Bryan, Edgecombe; James Nunnall and William Nunnall, Granville; Peter Pison, Martin; Joseph Roulbax, Washington; Ransom Saunders, Johnston; Eli Ward, Onslow—32.

FEMALE DEPARTMENT.—Eliza Carson, Cabarrus; Hannah Garretson, Philadelphia; Mary Davidson and Mary Simonton, Trenton; Eliza Connor, Mecklenburg; Ann Giles, Maria Ragdale, Sally Haywood, Edith Haywood, Mary Hunter, Charry Haywood, Mary M'Keethen, Caroline Giles, Mary Ragdale, Julia Langley, Eliza C. 550, Sally Hunter, Louisa Hill, Maria Coman, Susan Ragdale and Jane Sambourne, Wake; Emily Sneed, Granville; Eliza Walker, Orange; Frances Roullac, Martin; Lucy Gramberry, Northampton; Mary Williamson, Person; Harriet Boszman, Washington; Mary Edwards, Greene; Mary Veal and Harriet Collins, Berke; Caroline Sneed, Newbern; Louisa M'Call, Wilmington—33.

PREPARATORY SCHOOL.—John H. Boylan, Alexander Boylan, Matthew Coman, John Christophers, Christopher Christophers, Francisco J. Casso, Peter Derriex, Robert T. Goodwin, William Goodwin, Benjamin H. Haywood, Leigh Haywood, William R. Haywood, George W. Haywood, Fabius J. Haywood, Alfred M. Haywood, Thomas B. Haywood, William Hill, Frederick S. Marshall, John H. M'Keethen, Lucius J. Polk, Leonidas Polk, Daniel Peck, Wilds Peck, William Peck, Thomas Shaw, William Shaw, James Shaw, Edward Sambourne and James Sambourne, Raleigh—29—Total 93.

Eleven persons in all, 3 in Philadelphia, 2 in Baltimore, 3 in Georgetown, and 2 in Washington, have been seized under the charge of circulating counterfeit notes.—One of the most formidable associations ever formed in the U. States has been dissolved.

A fine prospect for lawyers.—The Legislature of Maryland, during their last session, passed 225 laws!! one half of which were of a public nature.



HYMENEAL.

Married in Granville, Mr. Jonathan Davis, jun, of Wake, to Miss Susan Wortham, of Granville. — At Greenville, S. C. Dr. Thomas Williams, to Miss Elizabeth Maxwell. — At Fendleton, S. C. Capt. Alexander Marchand, to Miss Rachael Sherill. — Same place, Mr. Wade Wallace, to Miss Nancy Cross.



OBITUARY.

DIED, in this county, in the 30th year of her age, Mrs. ELIZABETH LEWIS, wife of Nicholas Lewis, Esq. of the state of Georgia, and eldest daughter of Col. Ransom Sutherland of this county. Mrs. Lewis was attacked in September last, when on a visit to her only surviving parent, with an inflammatory fever, that terminated in a consumption of the lungs, which on the 23d inst. deprived her helpless children of an affectionate mother, and a numerous circle of a friend, endeared to them by her many excellent qualities. The hand of affliction has been laid with its heaviest pressure upon her aged father. Within six months, Col. Sutherland has been deprived by death of his wife, his eldest son and his daughter.

"The Lord gave and the Lord taketh away." At Columbia, (S. C.) David Riddlesburger — At Camden, (S. C.) Dr. Isaac Alexander, aged 65 — At Richmond, on the 15th inst. Mrs. Scott, and a son of Mr. John Alcock's, two victims of the fatal conflagration of the Theatre on the 26th ult.

The Trustees of the Raleigh Academy, are requested to meet at the State-House, this evening at 7 o'clock. Friday, January 31, 1812.

NOTICE.

ON Friday the 14th February next will be offered for sale at Haynesborough, a House and Lot situated in the corner of James and Water streets. The title will be warranted, and the terms made known on the day of sale. Any person wishing to purchase at private sale will be so good as to apply to the subscriber at Haynesborough, previous to the day of sale.

LEMUEL N. FIELDS. Haynesborough January 23, 1812 5-5p'd.