

a District or County Court, if the parties have not had a full and satisfactory trial, they can obtain a new hearing, which he thought a much easier way of coming at justice, than that proposed by this bill. Not one cause in ten tried in the District Courts, would ever be brought to this Court; it would afford relief, therefore, but in few instances. Besides, it could not be expected that this business should be done for nothing: it would doubtless be attended with considerable expense, and be thought for little purpose. It might, indeed, give advantages to the rich; but it would prove oppressive to the poor. When a man, full of money, had been unsuccessful in other Courts, he might carry his cause to a court such as is here proposed, where a poor man could not follow him. Believing as he did, therefore, that the bill, if passed, would not be productive of good, but the contrary, he should vote against it.

Mr. Avery made some further objections to the bill, which were not distinctly heard.

Mr. Johnston replied to them, observing, that he was very unfortunate with respect to that gentleman; for though they agreed in opinion on questions of general politics, yet they generally differed on subjects of detail. In answer to the gentleman from Mecklenburg (Mr. Irwin) in relation to the expense of the proposed establishment, Mr. J. said no additional expense was contemplated; and as this establishment's proving an advantage to the rich, and the contrary to the poor man, the law, in general, he said was doubtless a great advantage to the poor man; it was made in order to protect the poor and weak against the oppressions of the opulent and strong—and this law, said he, is of the same kind.

Mr. Pifer said, it appeared to him, that his bill went to deny justice to the poorer class of the citizen; for how could a poor man travel 200 miles to attend a Court at this place? How is he to support the expense? Every gentleman in this house, said he, receives 25s. a day, for his services, and where is the poor man to get this sum to pay his lawyer, who, he supposed, would not be satisfied with less? If some revisions could be fixed in every District Court, citizens of every description would have some chance of justice being done to them.

Mr. Johnston wished to satisfy every gentleman, if he could. He allowed it would be inconvenient for some citizens to attend these Courts; but, as to having the errors complained of corrected in the District Courts, it was out of the question; it would not have valuable effects proposed by this bill.

Mr. Irwin wished a case to be pointed out which would not be tried in a District Court, as well as in the Court of Errors and Appeals now proposed. If this were done, the usefulness of the bill would appear more evident.

The question being put on the second reading of the bill, there appeared a majority against it. Of course, it was rejected.

THE TREASURER'S LETTER.

To the Honourable
THE GENERAL ASSEMBLY
Of the State of North-Carolina.

Gentlemen,
My account as Treasurer of the State, for the current year, is not yet fully settled: in the course of a few days, a final settlement of it shall be had; and it will then become the duty of the Comptroller to report to the Legislature the amount of the cash remaining in the public treasury. In the mean time, I have judged it proper, and hold it a duty at this early day in your session, to solicit the attention of the General Assembly, to the following circumstances and observations, which appear to me to involve consequences that very materially affect the finances of the State.

The public tax, as at present, and for some past affixed, is eight pence on the hundred acres of land, and two shillings on the poll, and a like sum on every hundred pounds value of town property:—The net amount of this tax for the year 1797, as paid into the treasury, will, on examination be found to have been fifteen thousand three hundred and thirteen pounds thirteen shillings and six pence (£15,213 13s. 6d.) and no more; a sum by no means equal to the civil list, and the annual contingent charges of Government. In the year 1790, the public tax was one shilling on the hundred acres of land, three shillings on the poll, and three shillings on each hundred pounds value of town property:—Had it fortunately remained so fixed, there would now have been no necessity for altering it: But, circumstanced as the State at present is, with respect to its treasury, and in regard to all those sources of revenue in aid of the taxes, from which the public coffers have been hitherto supplied, and which are now well nigh lopped off and exhausted; and seeing that in the direct taxes alone, which can now with any certainty be counted on, in my opinion, the time has arrived when it is proper and necessary, to alter and to raise them, I would therefore submit to the Legislature, the advisability of making the taxes for the year eighteen hundred, as they were in the year seventeen hundred and ninety; that is to say, one shilling on the hundred acres of land, three shillings on

the poll, & three shillings on the hundred pounds value of town property. I am sensible this measure involves an unpleasant necessity; and if that necessity appeared to me less important and pressing, I would not willingly risk the censure, which, perhaps too commonly, attaches to him who advises an increase of the public burthens, however necessary and proper such increase in fact may be. For the year 1800, the tax is to be laid by the present Assembly, and by the time it shall be collected, I have no doubt but all the monies arising from it, with the augmentation above proposed, will be found indispensably necessary. An empty treasury, although it may not be productive to the great body of the people, of all those distressing consequences which result to individuals from empty purses, is nevertheless a public evil; and it is a belief with me, that the burthens and the necessities of the State, like those of an individual, are more easily borne, and are better provided for when in due time calculated on and met, than when suffered heedlessly to approach and to overtake us. Under this impression, therefore, & to guard against the inconvenience which the State will necessarily be subjected to, and the injury its credit will of course sustain, should a time arrive when the treasury shall prove unequal to the defraying the ordinary expenses of Government, I have held it a duty thus to ask your attention to this subject.

The Sheriffs of the several counties, by whom it is known the public taxes are collected, are authorized to distrain from them at any time after the first day of April; and they are required by law to settle and account for the amount of their collections, on or before the first day of October annually. It will be remembered, that the inhabitants of this State, generally, carry their produce to market early in the year, and it may therefore be fairly presumed, that in the course of the winter months, have more money than at any other season of the year. It is not unknown that there are in the State many farmers and other valuable citizens, who, although they industriously acquire considerable sums of money in each year, show themselves entirely ignorant of the art or faculty of keeping it: These men, although they abound in cash during the winter months, and whilst their surplus crops are at market, are often found without one shilling in the month of April, when the public tax becomes payable, and of course are subjected to much inconvenience, and frequently to much loss, by being distrained on, and having their property sold at an under rate for ready money to make those taxes, the payment of which they would scarcely have felt, had the demand been made in the preceding winter, and while they had on hand the cash arising from the sale of their crops. Every inconvenience of the kind, at present experienced by this class of people, would in my opinion, be completely obviated, and indeed removed, by authorizing the Sheriffs to commence their collections on the first day of December, and to distrain on the first day of February; and by requiring them to settle and account for the public taxes, on or before the first day of April yearly. I would therefore submit the propriety of making such alteration and provision in the tax law.

There is in the public treasury, a considerable sum of money, so much worn, and so extremely ragged, as to render it perhaps improper to put it again in circulation. Hitherto, little has been said of such money by me, because it has long been a doubt in my mind, whether it would be proper to burn or otherwise destroy a single bill of it; and that doubt is at present by no means lessened, when either the internal situation of our particular States, relatively to other powers, shall be contemplated. A time may arrive when the State will have great need of cash, and when that of which I at present write, may prove to be in better credit, ragged and torn as it is, than any she may be able then constitutionally to emit. It has at times appeared to me advisable, that new bills, representing the ragged ones were issued. The new bills thus deposited, not again to be but in circulation, until the old ones shall be returned or received in the course of ordinary taxation. By a regulation of this kind, or something like it, the amount of the paper money the State now has, might long be kept in circulation, and possibly without impairing its credit, in case it is held that paper money operates beneficially, and that a circulating medium of the kind is necessary among us at all. Of this I have heard doubts suggested; and I have also heard it asserted, that every ten shilling bill banished a silver dollar from the State: Whether such assertions is or is not founded in fact, and whether the paper money of the State is beneficial or injurious to its citizens, it is not my province to determine, nor am I indeed prepared to say: In truth, I have not been able to make up a decided opinion in regard to it, nor one with which I am myself satisfied. This matter is therefore mentioned, neither with the view of offering an opinion, nor of making a proposition, but merely to bring it before the Legislature, in case it shall be thought necessary to act on it.

Although there is in my mind, much doubt as to the course it would be most advisable to pursue with respect to the ragged money of the State, I feel no such difficulty nor doubt with regard to a nother species of its paper, the Certificates issued by North-Carolina. Of these certificates there is yet a large unredeemed debt. No man, I believe, has an accurate knowledge of the outstanding certificate debt of the State. I have not, nor do I hear of any

one who professes to such knowledge. It cannot, however, in my belief, be estimated at less than fifteen or twenty thousand pounds of principal, exclusive of interest; for the redemption of all which the State stands solemnly pledged. Much of the Certificate Debt of North-Carolina has been redeemed by the sale of her vacant lands, and I have long believed, that under proper regulations, the remainder of it might be extinguished through the same source of revenue. The regulations which have hitherto obtained in this particular, are found to be deficient, and by no means commensurate to the end proposed; small quantities only of the vacant lands of the State, being of late years paid for, although much is entered and fraudulently held and covered by such entries, to the great loss and injury of the State, and to the detriment of its citizens. It will therefore, I presume, be held proper, that a revision and amendment of the land laws be made, and among other things, that the number of entries heretofore made and lapsed through non-payment, shall be published. When it is remembered that the Certificate Debt of this State is annually much increased through the accruing interest; the economy and the policy of a speedy extinguishment of it become so self-evident, as to supercede the necessity of their being mentioned.

I would yet ask the indulgence of the Legislature, whilst I inform them, that it is a prevalent custom in those Superior Court districts, where sufficient goals are not provided, to order a Sergeant and his guard to attend, whenever there shall be a man or woman committed who is accused of a capital offence. These guards are often kept up for six months, & in some instances a longer time: Their pay and rations amount to enormous sums, which are demanded and drawn out of the public treasury. Although it is proper the accused should be safely kept and although this method of securing of them is sanctioned by law; yet when it is remembered, that two hundred pounds have already been paid out of the public treasury to each county in the State for the express purpose of enabling them the better to provide good and sufficient goals: And when it is remembered also, that most of the districts in the State, have at great expense provided such goals it appears to me a grievance, and an unequal and unjust measure to compel the citizen of the State at large, to pay annually out of their treasury for guarding the prisoners of those districts, where, through penny or neglect, no effectual provision has been made; and where, perhaps, even the two hundred pounds already granted by the Legislature, have not been applied. Should this measure be viewed by the General Assembly, in the light in which it appears to me it must be seen by all, they will probably provide by law for the collecting from such deficient districts annually, and in addition to the ordinary taxes of the year the amount of the cash which shall thus be drawn out of the public treasury and expended for their more immediate benefit. Should the adopting a regulation of this kind be thought exceptionable or attended with difficulty, it may then, I apprehend, properly be made an interesting question, whether it would not be more advisable and economical, at once to vote to such districts, out of the common treasury, a donation of one thousand pounds, or even a greater sum each, for the purpose of building goals than to be thus annually paying such sums for guarding their prisoners, as in a very few years cannot fail to amount to many thousand pounds each, instead of one thousand only.

With every consideration and respect,

I am, Gentlemen,

Your obedient servant,

JOHN HAYWOOD,

Public Treasurer.

Raleigh, November 27, 1799.

WILL BE SOLD,

ON Friday and Saturday the 14th & 15th days of February next, at the late dwelling-house of John Lewis Beard deceased, in Salisbury, agreeably to the Last Will and Testament of said deceased, the 4 lots, dwelling-house, out-houses, &c. where the said J. L. Beard last lived and deceased, about 15 acres of land including the meadow and field adjoining the Dutch Meeting House, 2 lots where Mr. Montgomery's tanyard formerly was, and some other out lots, 225 acres of land joining the town land, on Crane Creek, and joining the lands of Mrs. Troy, Mr. Giles, Mr. Chambers, Major Stokes and Jacob Utzman, 640 acres on Harpeth River, in the State of Tennessee, a negro woman between 40 and 50 years of age, and a boy about 8 years of age.—A reasonable credit will be given, and the conditions made known at the sale by

GEORGE H. BERGER,

JOHN RANDELMAN, & } Ex'rs.

LEWIS BEARD.

Salisbury, Dec. 26, 1799.

AT the same time and place as above, will be sold, a young negro fellow and the residue of the estate of Christiana Beard deceased, consisting chiefly of household furniture. The conditions will be made known on the day of sale by

CHARLES STORK, & } Adm'rs.

JOHN BEARD.

Salisbury, Dec. 26, 1799.