condition, if not of positive efficiency as a military body, at least in one in which it

might be made available, and its efficiency

HITChble.

ASHEVILLE NEW Is Published Weekly, BY THOMAS W. ATKIN,

EDITOR AND PROPRIETOR.

TERMS - Two Dollars per annum, in advance; Two Dollars and fifty cents in six months; or Taree Dollars at the end of the year.

Advertisements inserted at One Dollar per square of twelve lines, for the first and twenty-five cents for each subsequent insertion.

Business and professional cards, not exceeding five lines, Five Dollars per annum; over five and under twelve lines, Ten Dollars per an-

For announcing the name of a candidate, Three Dollars. From these terms there will be no departure.

in any case. Liberal contracts made with those who desire to advertise by the year. POSITIVELY,

All accounts for subscription, advertising and job work are due at the close of the year. This rule we shall rigidly enforce, and expect all who trade with us to settle once a year.

Swannanoa Lodge, No. 56,



Holds its regular meetings every Thursday evening, at Temperance Hall. ED. J. ASTON, N. G.

A. J. LINDSEY, R. S. Asheville, Aug. 26, 1858.

## DR. J. F. E. HARDY AND DR. W. L. HILLIARD.

HAVE this day associated themselves in the practice of MEDICINE, in its various branches. Da. HARDY, who is daily in the village, will be always ready to examine cases and make out prescriptions, and when in his power visit cases in the country. Dr. Hilliard will attend to his town and country practice, as usual. We would espe- trust in doing so your counsels may be cially call the attention of all persons laboring under diseases requiring Surgical aid, to this card We will take especial pains to assist all persons living at a distance in procuring suitable boarding houses in or near the village, and render them such relief as the profession is capable of. Office at Dr. Hilliard's Drug Store. Asheville. January 2, 1855 .- tf

DR. J. S. T. BAIRD, TAVING permanently located on BEA. VER DAM, two miles North of Asheville, offers his professional services to the publie, in the various branches of his profession .-He can always be found at home, unless profes-

March 18, 1858.

sionally absent

M. L. NEILSON, M. D., ASHEVILLE, N. C. January 11, 1855.

DR. J. G. HARDY,

TAVING permanently located in Asheville offers his professional services to the citicens of the town and surrounding country, in the practice of Medicine and Surgery. He will attend promptly to all calls, day or night. Residence at the Eagle Hotel. Office opposite the Court House and near the Cape Fear Bank Asheville, November 4, 1858.

G. W. WHITSON, SURGEON DENTIST,

ASHEVILLE, N. C.

R. H. CANNON,

Attorney at Law, Webster, Jackson Courty, N. C.

October 21, 1858.

David Coleman. Attorney at Law,

ASHEVILLE, N. C. March 3, 1853 .- tf.

BURTON & GOLD. Attorneys at Law,

SHELBY, CLEAVELAND COUNTY, N. C. WILL practice in the Superior Courts of Law and Equity of all the counties in the 7th Judicial Shelby, April 17, 1856. tf

W. M. HARDY, ATTORNEY AT LAW ASHEVILLE, N. C.

Will attend the Courts of Jackson, Haywood Henderson, Buncombe, Madison and McDowell Asheville, Jan. 8th, 1857. tf

GEN. B. M. EDNEY

WILL practice Law regularly hereafter in the Superior Courts of Cherokee, Macon, Jackson, Haywood, Henderson, Buncombe, Mad.son, Yancy, Rutherford & Polk. [Feb.12'571y Office, Hendersonville, N. C.

H. A. BOONE,

ATTORNEY AT LAW, Webster, Jackson County, N. C. Will practice in the counties of Cherokee, Macon, Jackson and Haywood. Oct. 14, 1858.

LADIES TISHING to purchase fine DRESS GOODS for spring and summer wear, are advi sed to call on

RANKIN & CHAPMAN. April 3. tf GAINES. DEAVER & CO.

Are receiving an additional stock of Ready Made Clothing. Hats, Bonnets, Jewelry,

Watches, &c., &c., making their stock very complete, Cal July 24, 1857. and examine it.

Gudger's Hotel,

ASHEVILLE, N. C. J. H. GUDGER, Proprietor. The Southern, Eastern and Murphey stages

stop at this House.

Asheville, October 7, 1858. MAINES, DEAVER & CO. have received I and to arrive, a superior assortment of Ladies Dress Goods, in great variety. October 7.

VOL. 10-No. 21.7

ASHEVILLE, N. C., THURSDAY, DECEMBER 2, 1858.

[WHOLE No. 489.

GOVERNOR'S MESSAGE.

EXECUTIVE DEPARTMENT. RALEIGH, Nov. 16, 1858. To the Honorable, the General Assembly of the State of North Carolina:

The meeting of the representatives of the people in General Assembly is always a matter of public interest. Clothed as they are State, with no check upon its exercise, when constitutionally employed, save that of the public opinion, and with authority also to elect persons to fill high and important stasee why the assembling of such a body means for the next twelve months. should excite the liveliest interest. But regard to Legislatures which preceded the present one, it is emphatically so as to

sented to you, as to some of which, doubtless, much diversity of opinion will be found to exist.

In a government constituted like ours, these differences of opinion will prevail, not only between political parties into which a community may be divided, but between the members even of the same party organization. Such differences, however, are but the result of that freedom of opinion to which all are entitled, and for the proper exercise I have given a statement, there will fall due servation of the public credit. of which no one ought to complain.

I doubt not that you will be prepared to give to all matters upon which you may be \$500,000. Provision must be made by you purposes, constitute the chief part of the greater rate of interest than that now fixed called to act, a careful consideration, guided as to promote the general welfare the State. In the discharge of my duty, I shall, in this communication, lay before you such views and suggestions of my own, as I deem suitable to the occasion.

The first subject to which I invite your attention is the State debt and finances. In reply to a resolution of the last General Asssembly, the Public Treasurer reported the bonded debt of the State to be, on the 13th \$5,153,802 55 December, 1856, Of which has been since paid

to the trustees of the University of North Carolina.

\$5,147,802 55

This debt has been since increased by the amounts and for the purposes following: Consolidating interest with principal on bonds to Literary Board. by resolution of the last General Assembly, \$ 25,202 45

Bond to bank of Cape Fear, for loan, 41,000 03 Bonds for Fayetteville and Albemarle Plank

Fayetteville and Warsaw Plank Road 21,000 00 Lunatic Asylum, Atlantic and North Carolina Railroad for bal-

Road,

ance of subscrip-Lunatic Asylum un der act of last Session for en-

closing grounds, 35,000 00 Subscription Chesapeake and Albemarle Canal

250,000 00 Company, Loan to Atlantic and North Car-Railroad olina Company, 400,000 00

Western North-Carolina Rail-

400,000 00

20,000 00

6,000 00

\$6,876,505 00 Making the bonded debt of the State upon which she is primarily liable, at this time, six millions eight hundred and seventy-nine thousand five hundred and five dollars. Of this amount, the payment of the principal and interest of the sum of \$400,-000, loaned to the State Bonds in the At lantic and North Carolina Railroad Company, is secured by a deed of trust on the Road and other property of the Company, in conformity to the act of the last session day in the session. authorizing the loan. So, far, the Company has failed to pay the interest on the bonds .-It is hoped, however, that when fairly in operation, it will be able to do so, and relieve

the State to that extent. I will state also that, for two years last past, the State has been compelled to pay the nterest upon bonds of the Cape Fear and Deep River Navigation Company for \$300,-000, by reason of her endorsement thereof, and that she is liable in like manner for the ultimate payment of the principal as it falls due, one-third in the year 1865, the like amount in 1875, and the residue in 1885. Under existing laws, State Bonds are to be issued as follows:

For balance of first subscription to Western North Carolina Railroad. \$200,000 00 For subscription to same, made 10th August last, under act of last session, to

complete the first section of the Road to Morganton,

the next General Assembly.

It is true, the debt was discharged out of the incoming revenue at the last fiscal year, but has left a vacuum in the Treasury to that extent, which must be supplied by new loans, or in some other manner, before the incoming of the revenue for the present fiscal year. In fact, it is the opinion of the Public Treasurer, as you will see from his estiwith the exclusive law-making power of the mates, that, if temporary loans are resorted to the amount of floating debt this fiscal year will exceed that of the last, and that about the sum of \$400,000 will be required. This amount taken from the revenue to be paid at tions, not only in the State, but in the coun- the end of this fiscal year, would nearly now required by law. cils of the Federal Government, we can well empty the Treasury and leave it without

The monentary difficulties experienced while this has been usually the case with throughout the country in the fall of the last year and for several successive months therethe resource of such loans to preserve

a second time incurred.

short time we have to do it, without impo- lars. Is relation to this a question has the people. Nor, under existing circum- well as the individual stockholders, and stances, is it at all probable that the amount | which I deem it my duty to call your attencould be obtained by loan, upon such terms tion. and for such time as would make it desira-6,000 00 ble. The time was, but I think it has now passed, when the holders of these bonds would have exchanged them for State coupon bonds at a long date. It seems to me. therefore that, with our present resources almost the only alternative left is to make coupon bonds of the State at a long date. with a provision in the bill authorizing their issue, to create a special sinking fund sufficient to pay, and inviolably pledge to pay, these bonds at maturity, and that the bonds should then be sold in the market as the money may be wanted at the Treasury .-Judging from the present prices of our bonds in market, I believe that such bonds with a fund pledged for their ultimate payment, would sell for par if not for a premium. shall be much pleased if a more feasible scheme for relief than the one suggested, can, in the circumstances in which we are placed, be devised by the Legislature.

The books in the Treasury Department show that the revenue of the State from al sources, except from the sale of State bonds for the two fiscal years ending the 30th September last, was for the year 1856 '7 \$512,205.02, and for the year 1857'8 \$507,450.35.

It should be stated, however, that about the sum of \$7,000 part of the sum first named, Company took a different view of the matter, properly belonged to the year 1855 6, not having actually paid into the Treasury, as should have been before the end of that fiscal no just claim to have any dividend, under vear: while about the sum of \$4,000 should be added to the second sum named, for defaults by Sheriffs, which will probably be collected during the present fiscal year .-These amounts of revenue compare favorably with those reported to the last General Assembly for the years 1854-'5 and 1855-'6.

Should the revenue continue the same for mit the whole matter to the General Assemthe present and next fiscal year, and bonds to bly for such directions, if any, as they may the amount of the floating debt be disposed think proper to give. of, the Treasury for the two years would realize about the sum of \$1,400,000, an amount, in all probability, sufficient to pay the interest upon the existing State debt, and also -1,732,702 45 the current expenses of the State Government. But as to this I do not wish to be considered as speaking with absolute certain ty, the estimates at the time of preparing this statement not having been completed by the public Treasurer.

By an act of the last General Assembly it by law it is allowed three years after that was made his duty "to furnish estimates of the expenses of the State for two years next succeeding the close of the last fiscal year. and with a scheme in the form of a bill sustain such estimates."

Should the form of the present revenue bill be retained, I should again, as I did my last regular message, most respectfully remind the Legislature that there are many difficulties in the construction of parts of that literary fund now invested in stock of the act, which have from time to time been presented by the collecting officers of the State and others to the Treasurer and Comptroller, and which should be rendered plain by a new and explanatory act.

detail them here, but they can be pointed out by those officers to your finance com-

I repeat what I before stated that, in cases of doubt the State is generally the loser, as collecting officers will not, in such cases, en force collection of the tax, at the hazard of a suit, should they mistake the law.

value, in the several districts of which a the same time afford ample facilities , to the county is composed.

sors for the several districts composing a payment of her debts. county to meet together as a Board, after Our existing laws regulating the rate of the assessments have been made and before interest on money lent, and attaching penal-

renew the recommendation then made. The rate of interest within certain fixed and preafter, fully proved the impolicy of trusting to bill passed at the last session inadequate as it scribed limits have proved futile. Such being was from the smallness and uncertainty of the the case, it has been deemed a wiser policy to Questions of State policy and duty of very the credit and honor of the State. It gives fund provided, was nevertheless a step in the remove the restrictions as to the amount to be grave importance, it is known, will be pre- me pleasure to say that, in this emergency, right direction. The fund though small affords paid for the loan or forbarance of money our banks, with some two or three exceptions, a nucleus around which a larger one may be over and above a certain fixed rate, where came to the aid of the State, and thus enabled built up. A Board of very able and experi- no special agreement is made, and thus to althe Public Treasurer to meet all her engage- enced gentlemen were appointed to manage low money like property to seek its own value. it, who have heartily undertaken the It is said, how truly I am not sufficiently It seems to me to be a matter of the first important trust confided to them, and who informed to say, that large amounts of capimportance to relieve the Treasury from this will doubtless lay before you valuable infor- ital owned by our citizens have gone from burthen and to place it upon such footing mation and suggestions as to its increase, our State to seek for more profitable investfor the future, that a like hazard may not be what amount will be required from year to ment in other States, where the rates of in year to meet our debts as they fall due; and terest are not restricted as by our law, and Of the bonded debt of the State, of which as the best means to be adopted for the pre- that such will continue to be the case to our

thy the consideration of every one who has North Carolina Railroad Company, at least at heart the best interest of the State. We on the preferred stock held by the State, for cannot raise the amount by taxation in the her last subscription of one million of dolsing a burthing that would bear heavily upon arisen of some importance to the State as

> an act, Ch. 32, Laws 1854-'5, entitled "an act for the completion of the North Carolina Railroad;" and by which it was, among other things provided that, "the State shall be entitled to six per cent per annum, parable semi annually thereon, out of any dividends of profits made by said company, before any dividends shall be paid on any other stock in the same."

> In the two last annual meetings of the stockholders in Company, it was insisted by Judge Ruffin, the State proxy, that out of the receipts, over and above the necessary expenses of operating the Road, the State was entitled to have a dividend, on her preferred stock-and that such receipts were not properly applicable to the payment of debts of the Company, contracted antecedent to the passage of the said act, or to new works to be constructed. Or if to the latter, they were only applicable to such as were indispensable to operate the Road. Whereas, the reports of the officers of the Company showed that these receipts were sufficient to pay a dividend to the State, in each of these years, but that they had been applied by the officers of the Company to the discharge of existing debts, and to the construction account. The officers and stockholders in the and insisted that the fund had been properly and legally applied, and that the State had the circumstances. The proxy of the State reported these facts to me, to the end that I might take such action in the premises as in my epinion the interest of the State might require. In the conflict of opinion I did not deem it advisable to take any steps to assert the claim of the State, but concluded to sub-

At the last session a bill was passed, tendering to the Bank of the State a renewal of its charter. At a general meeting of the stockholders in the city of Raleigh, the matter was taken into consideration, and I was informed that they declined to accept renewal of the charter upon the terms contained in the bill. As the charter under which the Bank is now doing business will expire on first of January, 1860, although time to wind up the affairs, it will in my opinion, be highly expedient for the Legislature, at this session, to charter some institution of the kind, to take the place of the Bank of the State, should it go into liquidation .-This will be laid before you at an early It has been sometimes suggested that the capital of the Bank of Cape Fear might be increased to an amount sufficient to supply banking facilities to the community, and furnish also the means of making a safe and profitable investment of that portion of the Bank of the State. But it is uncertain whether the Bank of Cape Fear would accept of such a proposition, and if that difficulty were removed, it seems to me that such an arrangement would be objectionable. It would be out of place to attempt to So long as we have banks of discount and deposit it would in my opinion be highly impolitic to build upone overgrown institution which would have the power, in a great de gree to control the monetary affairs of the State. The same amount of capital divided between two banking institutions, with branches in different sections of the State, would be better and safer, as each will act as a check I desire to call your attention to the pres- upon the other. I have no particular recoment mode of assessing lands for taxation .- mendations to make as to the amount of cap-Every one who has given any attention to ital or of what it shall consist, or as to the the subject, must have become satisfied how details of any charter to be granted. Many of the first importance in our system of gov- any loss for insolvents, and that being reported 440,000 00 unequally such assessments are made, not schemes will doubtless be submitted to you erament, (and such has been the opinion of to the Public Treasurer, it may be made his only in different counties whose lands are and I shall only express the hope that you our wisest men, both civil and military,) then duty to issue a warrant to the Sheriff of the

called for, and issued before the meeting of and out of proportion to any fair standard of hope of fair profits upon their capital, will at public. Nor should it be forgotten that such If the present system of valuation is re- an institution, properly conducted, will be tained, I think this last evil may be remedi- able to render important aid to the State in

> they have been returned to court, and that ties to their violation, have lately, to some the Board so composed shall examine and com- extent, become a topic of discussion. The pare all the lists and have power to increase policy of such laws has been seriously quesor diminish any assessment, as to a majority tioned. We live in a highly commercial of them may seem right and proper. The age, and it cannot be denied that in most of list so corrected to be returned to court as the great commercial centres of the world, the value of the money, or in other words In my regular message to the last General the rate of the interest paid for its use, Assembly, I urged upon them the policy of depends upon the supply and the de-

serious detriment. It may be doubted wheof principal, from time to time, in the year The Railroad stocks belonging to the ther at this time capital employed in most 1859 \$200,000, and on 1st January, 1860. State and not before appropriated to other business enterprises in this State, paying a at this session to meet these debts, and I sinking fund. The receipts so far have been by law, can be reasonably expected to remuhold it almost as imperative that you should mainly, if not entirely, from dividends de- nerate the employer. But however this may also provide for the floating debt, as estima- clared on stock in the Raleigh and Gaston be, it may still be well questioned whether ted by the Public Treasurer, making together Railroad Company. It was hoped, and I the State should step in and undertake to about Eleven Hundred Thousand Dollars .- believe generally expected that, after your say what contracts may or may not be enter-How it is to be done is a matter well wor- last session, dividends would be made by the ed into by her citizens, or upon what terms they may engage in any business enterprise. Without expressing a decided opinion as to the policy of our existing laws, the subject is one of importance, and as such, I recommend it to your careful consideration.

I transmit herewith reports made to me by my request, by the Presidents of the Atlantic and North Carolina Railroad Company. This preferred stock was taken by virtue of the Western North Carolina Railroad Company, the Chesapeake and Albemarle Canal Company, and the Cape Fear and Deep River Navigation Company, the only works in which the State is interested as a stockholder, which are now, or have been, in a course of construction since the adjournment of the last Legislature.

There reports are not as full as they would have been, had more time been allowed in their preparation; but they may serve to show the present condition of these works and of the companies.

In a short time I hope to be able to present to you additional reports from these companies, and also reports from other companies in which the State is a stockholder .-I forbear to comment on these reports as you will have ample opportunity to examine them when printed and laid before you. .

I have so often expressed my opinions to the Legislature on the subject of internal improvements that I deem it unnecessary to repeat them here. Though we have incurred a heavy debt in the construction of works of the kind, it is not one, by any means, beyoud our ability to pay.

Whether additional appropriations shall be made at this session and for what purposes, is a matter which properly belongs to you to determine, and with you I shall leave it. During last summer a Board of Commis-

sioners appointed by the Secretary of the Navy, under a resolution of the Senate of the United States, visited the Deep River country with a view of ascertaining its suitability as a location for government machine shops for the manufacture of machinery for the United States Navy. At the head of this commission was Capt. Charles Wilkes of the Navy, a gentleman distinguished not only in the line of his profession, but as a scientific explorer. I felt it my duty, in connection with many of our citizens, to extend to these gentlemen such civilities as I could

A report will be made by them to the the existence, in that region, in the greatest abundance, of iron, coal and other necessaries for a government establishment of the kind. is concerned. Indeed, the examinations made during the present year, not only by scientific men, but by those having a practical Legislature be disinclined, as it has been hereknowledge of such matters, have tended more and more to bring to light the immense mineral resources of that remarkable region.

Some of these gentlemen I have seen and conversed with, and all concur in these opinions, and especially as to the existence there of immense quantities of the most valuable kinds of iron ore. To develop this wealth, however, there was but one opinion also as to the necessity of proper means for its trans portation. With adequate Railroad and water facilities, no doubt was entertained by any of them, as to the rapid development of the coal and iron interest, and that it would be speedily followed by others almost as im-

I deem it my duty to call your attention to the condition of our militia system. I regret to say that we have now scarcely any Comptroller's Office of ascertaining what ner military organization in the State, except centum upon the lands and polls of any what is to be found in a few volunteer com- county, would raise the amount due to the panies. But few Regiments exist that have State by that county. By the law, as it now officers, or that are called out at any time to is, the Superintendent of the Asylum is reperform military duty. Should an emergen- quired to notify the Public Treasurer of the cy arise, requiring the employment of any amounts due by the several counties. It considerable military force, we should, for a seems to me that a law may be so framed as time, be almost powerless for want of any to have the rate of tax ascertained on land organization. If a well regulated militia be and polls, (being always sufficient to cover Making, \$649,000 00 known to be nearly of the same value, but will be able to select one, which, while it something should be done to infuse vitality county, whose duty it may be made to colThese bonds, in all probability, will be that such assessments are quite as unequal will hold out to stockholders a reasonable into that of our State, so as to place in a lect the tax.

improved as occasion may require. I have no expectation that under our present laws or any amendments thereto likely to be adopted, any high degree of military discipbe attained. Nevertheless, I entertain as little doubt that if our present laws, with some modifications, were enforced, the system might be placed upon a respectable and useful footing. Our present system has been, practically speaking, without a head; and I assume it as a fact which I believe cannot be successfully controverted, that no military organization can be maintained without an active and efficient head. Nominally, the Governor of the State is the Commander in ed in a great degree, by requiring the asses- the management of her finances and the the system seems to have been designed by our laws to be maintained through and by means of an Adjutant General appointed by him. But the pay of that officer, (two huns dred dollars per annum,) is so small, that no one can expect him, under existing circumstances, to devote but a small portion of his time to his military duties. To give efficienor to the office, the pay should be such as to enable him to devote the whole or the greater part of his time to its duties, visiting such parts of the State as might from time to time require his presence, and infusing vigor creating a sinking fund for the ultimate dis- mand and the risk incurred by the lender, where laxity prevailed—reporting to the Governor as often as necessary the condition of things, whose duty it should be to cause the laws to be enforced, and to maintain a general supervision over the whole system. This, with a simpler and more direct and easy manner of vacating the offices of Generals of divisions and brigades, and causing new elections to be held to fill such vacancies where the holders of such offices failed to equip themselves and review their respective commands, as required by law, would, I believe. soon restore the organization which has been lost, and open the way for further improve-

> I submit these views with the utmost deference. The subject is an important one, and I recommend it to your attention. Unless something is done the whole system had as well be abandoned.

ments. It is also believed by many, and in

that opinion I concur, that a serious blow

was struck to our militia system, by exempt-

ing from ordinary military duty all above

the age of thirty five instead of forty five

In this connexion I beg to renew the recommendation made by me to the last General Assembly, that the Governor of the State be empowered to furnish arms from the State Arsenals for the use of such schools in the State as may apply for them, bonds being given for their safe keeping and return as now required of Volunteer Companies.

I transmit herewith the Report of the Directors of the Insane Asylum. The Report contains important suggestions and recommendations which will no doubt receive, as they deserve, your careful consideration.

The last Legislature repealed the law imposing a tax of one and three fourths cents on every hundred dollars worth of land, and five and one fourth cents on every taxable poll, for the support of the Asylum; and, for that purpose, appropriated twenty thousand dollars for each of the years, 1857 and 1858, to be paid out of the treasury. No provision was made to raise the forty thousand dollars appropriated, save that the several counties having patients in the Asylum were required, as they had been before, through their County Courts, to levy the amounts charged and due for their support, and cause them to be collected and paid into the public treasury with other public taxes.

On the first of July lasht, the Superintendent of the Asylum reported to the public treasurer the counties having patients at the institution, and the sums respectively due by them, amounting in the aggregate to the sum of \$17,954 57, of which the Sheriffs paid in, with the public taxes before the end of the last fiscal year, the sum of \$7,019 62, showing that the counties are yet in arrear for patients at the institution, to the first July last, \$10,844 95, without including any thing for support of the patients since that time. This fact fully proves that under the existing law, the counties cannot be safely relied upon to reimburse the Treasury in such

It is true that the law provides that if the tax shall not be paid by any county within twelve months after it is due, the President and Directors of the Literary Fund shall deduct the amount thereof from the share of such county, in the common school fund next to be distributed, and pay the same to the public Treasurer.

This, itself, would be a serious evil, as it would deprive the common schools of part of the very inadequate sums now set apart for next Congress of the United States, and I their support. And besides, should a county have every reason to believe that it will be fail to pay, it will be at least eighteen months of the most satisfactory character, so far as after a patient is sent to the Asylum, before the State can realize any thing in this way for his support.

As the act of the last session was limited to two years in its operation, further legislation will be required at this session. If the tofore, to make the Asylum a charge upon the State at large, then, it seems to me, that some more efficient means should be adopted to enforce prompt payment by the countiesotherwise the support of the institution will seriously embarrass the operations of the Treasury.

I apprehend that it will be found difficult, in practice, to have a State tax, in a county. levied and collected, promptly, through the agency of the County Courts. Such mode of levying and collecting a State tax would seem to be an anomaly. I can see no means of effecting a prompt collection of such a tax on counties, except through the direct intervention of the officers of the State.

Should the tax be continued on land and polls, the means would be furnished in the