The North Carolina Whig.

A. C. WILLIAMSON, Editor. "Be true to God, to your Country, and to your Duty." I. J. HOLTON, Publisher.

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Poetry.

BEN BOLT'S REPLY;
OR
AH! YES, I REMEMBER.
BY SIDNEY DYER.

Ah! yes I remember that name with delight,
Sweet Alice so cherished and dear:
I seek her grave in the pale hour of night,
And moisten the turf with a tear;
And there, when the heart is o'erburdened with woes,
I wander and muse all alone,
And long for the time when my head shall repose,
Where Sweet Alice lies under the stone.

I roam through the wood where so joyous we strayed,
And recline on the green sunny hill;
All things are as bright in that beautiful glade,
But my heart is all lonely and chill.
The hand that so fondly I pressed then in mine,
And the lips that were melting with love—
Are cold in the grave, and I ne'er it to repine,
Till I meet with sweet Alice above.

Ah! well I remember the school-house and brook,
And the Master so kind and so true,
The wild blooming flowers in the cool shady nook,
So fragrant with incense and dew.
But I weep not for these, though so dear to my heart,
Nor the friends that have left us alone—
The bosom will breathe, the tear-drop will start,
For "sweet Alice lies under the stone."

Miscellaneous.

From the Illustrated Family Friend.

HOW I CAME TO BE A BENEDICT.

BY TALBOT GREEN.

"Please, sir, the stage-coach is in waiting. Please, sir," chimed in the waiter a second time, ere he could arouse me fully, as I sat enjoying and lost in the fumes of my cheroot, before a cheerful fire in Smyth's hotel in the beautiful village of Morganton, North Carolina.

"May it go to thunder! but tell the driver, servant, to tarry a moment for me," muttered I as I arose unwilling enough and busied myself in packing my little etceteras, previous to continuing my travels; for I had halted a stage in Morganton, partly to enjoy the magnificent mountain scenery, and partly on account of the severity of the weather.

The weather, though moderate, was still inclement. The March winds, high and chilly, whistled around the way-farer's head with biting unction, and moaned, and roared, and howled in sad cadences in the lofty pines and down the mountain gorges in the distance. But yet I had resolved to continue my jaunt on the morning in question, and having made my preparations, reckoned with the host, &c., at last answered the winding horn of the driver by entering the coach. I found it already tenanted by three personages; one a beautiful young lady, the others gentlemen. The lady was beautiful indeed! beautiful as heart could wish. Her eyes were like unto the melting eyes of the gazelle, her hair the raven, her brow the marble, her cheeks the rose, her lips like—like—heavens!—they fever, and set my brain all in a whirl, and intoxicate me even now, as if I had been drinking new wine. But let that pass. The gentlemen were both genteel looking men; the one about five and twenty, the other in the decline of life. The latter evidently the father of the lady.

"Smack! smack!" went the driver's whip as we rolled over the frozen road towards Lincolnton; and, as the day advanced, more boisterous became the winds and more biting the cold.

Enveloping myself in my cloak, I sunk back into one corner to shiver with the cold, and mute over the charms of the fair being beside me for it had already become dark, and I could no longer behold her bright, animating countenance. I had mused but a few moments when I was somewhat rudely aroused from my pleasing reverie by some one hailing us from the road side and begging the driver to halt.

"Wasp! wasp! gently boys—stil—stand!" and as the driver drew up his panting cattle, we all four peered out in the gloom and darkness, wondering who it could be out in such a lonely out-of-the-way place, on such a bitter freezing night.

Huddled by the side of the road stood a middle aged woman and four thinly clad children. "Will you be so kind, sir, as to give us passage in the coach to Charlotte," begged the half frozen woman; "here is five dollars to pay the fare for myself and children," and she reached up a few pieces of silver to the driver. "Can't take ye in marm, already full—crowded—get out of the way."

"Oh! me, oh! me; what shall I do! But I must go! My husband, gentlemen, has just returned from California, and is now lying at Charlotte at the point of death. He sent for me to meet him there with my children, and I have walked four miles through the mountains and have been waiting here in the cold and rain for three hours for the stage, until two of my children are speechless with cold, then to be disappointed!" and the poor woman burst into tears.

"Pity! Pity! oh! Lord, have mercy upon them!" ejaculated the beautiful maiden at my side: "but, pa, we must take them in. Gentlemen, who will be so gallant as to vacate their seats for these poor helpless creatures; see those poor little children are freezing to death. Remember, God hath said, as you do it unto the least of these, you do it unto me."

"I would be happy to gratify you, Miss Alice," now spoke, for the first time, the young gentleman, whom I afterwards learned was an important suitor of the lady's, favored by the father, but scorned by the lady. Favored, not for his virtues, but his princely fortune. "I would be happy to gratify you, Miss Alice Delancy, but would rather be excused from vacating a comfortable seat, and your pleasant society, to give place for these rude paupers, especially in these mountains, in the middle of such a cold, bitter night. Here, woman, take that, and begone to some neighboring farm house, and travel at some seasonable hour," and he threw in her face a few pieces of silver.

"There is no house in four miles, sir; the waters are rising fast, and we would drown or freeze on our way back. Take only my children, then, and I'll walk alone myself. Oh! do for the sake of the lives of my children—for the sake of heaven!" and with a piteous moan, the poor woman bent forward and gazed imploringly, almost frantically, up into our faces.

"By all that's sacred, I can't stand this; they shall have my seat if I should perish on the road!" exclaimed I, opening the coach door and springing out. "Here, driver, lash my baggage to the top of the stage and stow part of the children into the boot. Haste! if you please sir, and there is a dollar for your trouble."

"Oh! sir, kind sir, but God will reward you!" murmured the grateful woman, as she seated herself in the coach.

"Will you permit me, kind sir, to thank you also, for your very humane and gentlemanly conduct," spoke the young lady as she extended to me her soft, delicate hand, and bestowing one of the sweetest smiles imaginable: "you have my gratitude, sir, and profoundest regard. True nobility is difficult to find sir, hence I would be happy to know more of you—but the coach is starting; adieu! adieu! and in a moment I found myself alone upon the road.

* * * * * *

Twelve months after the events recorded above, I found myself strolling alone in Milford Park, New Orleans, striving vainly to overcome a depression of spirit that had come over me some days from the sad intelligence received from my father, that through the villainy and treachery of a partner in business, he had become a bankrupt, and that we were now—beggars. Sad, sad news to me. With my eyes bent upon the ground I strolled along in such an agony of mind that I scarce noted the fine carriages that passed and repassed me every moment, or the many gay parties around, and was awakened only from my reverie by the fluttering of a perfumed note that fell at my feet, as a splendid coach and four dashed by me. Picking it up, I was somewhat astonished on reading the following—"Mr. Ralph Emmerson will please call at 92, corner of Bernard and St. James streets, this evening at six o'clock."

Not a little puzzled to discover who dropped the note, I betook myself back to my rooms at the St. Charles to await the appointed hour. Although my father had been long and favorable known as a wealthy thrifty merchant in New Orleans, yet I was myself quite a stranger in the city, not having the pleasure of an acquaintance with a single lady, for I had been absent from home for a number of years, and had returned but a few days previous. Four years of my life had been spent in foreign travel, and one—the last—in searching for the fair stranger I met with twelve months previous in the stage coach running from Morganton to Lincolnton, North Carolina. Who could it be then? Could it be Alice Delancy, the long lost, long sought of my heart? But no! no! Yet the hour draws nigh, I will wait; and for a time my curiosity and anxiety drowned the heavy weight at my heart and alleviated my sorrows, occasioned by the misfortunes of my father.

It wants but forty minutes of the hour—How heavy, how slowly time flies! Thirty minutes—twenty-five—ah! I can't wait any longer. "Hilloa, omnibus, drive me to 92, corner of Bernard and St. James Streets," and in five minutes I was set down to a princely mansion. I rang the bell and was ushered, by a servant, through a suit of rooms into a gorgeously decorated chamber, where I was requested to tarry a moment. Seating myself on a rich sofa, I ran my admiring eyes over the magnificent mirrors and paintings that decorated the walls, when I thought I recognized a familiar countenance in a painting suspended over a mantel.

Approaching it, I perceived to my joy and astonishment, that it was the likeness of my long sought Alice Delancy, of stage-coach memory, and forgetting myself and my whereabouts in my ecstacy, I sprang joyfully forward, exclaiming aloud, "Alice! sweet Alice! and have I found you at last!" A merry peal of laughter rang out behind me just as I was reaching out my arms to embrace the loved image; half startled, half abashed, I turned round, and beheld, standing in the middle of the floor, the fair original herself. But I was so overpowered I could not utter a word of greeting, nor the lady either, for perceiving my ecstacy before her portrait as she entered, she could do nought in her modesty but stand and blush scarlet. In a moment, however, I had gained my self-possession so far as to greet the fair lady and lead her to a seat.

And, gentle reader, before I arose from that sofa, I—ugh—but my wife will not let me tell how I popped the question and was accepted; she has her hand upon my mouth and threatens me with sore punishment if I say anything about the many sweet kisses. "Oh! well, pray Alice, dear, behave and I will skip over that part."

Let it suffice, dear reader, I was united in a few weeks, to the gentle Alice, by and with the advice and consent of her father, who had long since, a sensible man, given up all hopes of selecting a husband for his daughter—as he soon learned, both by experience and observation, that every woman was by far the best qualified to choose her own husband, and also the truth of that aphorism, that—

"When she will, she will, you may depend on't,
And when she won't, she won't, so there's an end on't.

HE PADDLED HIS OWN CANOE.

"Well, he paddled his own canoe!" said a gentleman to us the other day, while speaking of a mutual friend.

"Yes," he answered, "and he has paddled it well too."

The gentleman spoken of we remember years ago, when we were a little boy. He was just commencing business, and we were thinking what we should follow for our own, for we had the blessing of inheriting an entire *independence* of wealth, and went to work in our thirteenth year. The young man had just launched his canoe on the tide of business. It was a frail one, and launched upon an eddy at that. But he paddled with a strong arm and stout heart, headed always up the stream. Pull away! sounded in his ears, and the echoes from the frowning rocks came back upon him. Pull away! until the eddy was escaped, and the frowning rocks were behind him.

He went from the city. A few years after, returned on a visit, and gave a noble story to his success. He had escaped the eddy, and the rocks were behind, but he had nothing but his canoe when he went from New York. He had sailed it down the Ohio, and in a western city had made his home. He had paddled ever since, and was now on a broad stream, with the current in his favor, and such a paddle! Never a redskin could show a broader or a stranger one, and as to that arm and will, the exercise had made them stronger than before.

For some years we lost sight of him. But not long since we run right across his track as he was passing along the street one morning, and we shouted "ship ahoy!" and he cast anchor, and "spoke" to us. He had been paddling ever since we saw him last, and was now in the open sea, with a stiff breeze, all sails set, and with a valuable cargo of specie on board. He was just fetching up at the desired haven, and quite recently has dropped his anchor, and finds himself at home.

He had paddled his canoe well. He has an ample fortune, and an unblemished character. He started with the maxim that he must do right, and pull away! In the modesty of unassuming diffidence, but with the courage and boldness of a man who knows he is right, he pushed along, and his whole career has been a series of triumps. He was elected Mayor of a Western city by the *unanimous* vote of the people, although there were two other candidates in the field, and has won for himself everywhere, the sincere admiration and respect of all his associates.

Young Man! you must paddle your own canoe! It is, on the whole, better that you should. See that young man who gets into a canoe bought with the money of his parents or his friends. When the gay vessel is launched, he must have it paddled by hired hands, while he lolls back and perhaps sees nothing but an unsubstantial shadow of himself in the smooth waters. By and bye the canoe, through his careless and presumptuous steering, is dashed among the rapids, and he goes down. Should he come up again, he finds that he is abandoned by all, and that he has made a wreck, where he might have made a fortune.

Young man or woman! paddle your own canoe! Even if you are favored with parents or friends who can give you one, be sure to earn it by the worthiness of your lives. In high purposes, in noble resolves, in generous deeds, in purity, and virtues, endurance, and blameless conversation, let your endeavors to paddle your own canoe be seen by all. Pull away! If the paddle breaks while striving against the rapids, have another ready. If you have but one, pull with the stump of the old one! Don't relax one effort. One stroke lost, and it may be a fatal one! Pull away! Your canoe, if you have built it, like our friend, of the right material in your character, will hold out as long as yourself will. Pull away! And before long you may find yourself in as fair a haven as the man that paddled his own canoe.—W. O. B.—*N. Y. Reformer.*

LAZY BOYS.

A lazy boy makes a lazy man, just as sure as a crooked twig makes a crooked tree. Who ever yet saw a boy grow up in idleness that did not make a shiftless vagabond when he became a man, unless he had a fortune left him to keep up appearances? The great mass of thieves, paupers and criminals that fill our penitentiaries and alms houses, have come to what they are by being brought up in idleness. Those who constitute the business portion of community, those who make our great and useful men, were trained up in their boyhood to be industrious.

When a boy is old enough to begin to play in the street, then he is old enough to be taught how to work. Of course we would not deprive children of healthful, playful exercise, or the time they should spend in study, but teach them to work, little by little, as the child is taught to learn at school. In this way he will acquiry habits of industry that will not forsake him when he grows up.

Many parents who are poor let their children grow up to fourteen or sixteen years of age, or till they can support them no longer, before they put them to labor. Such children, not having any idea of what work is, and having acquired habits of idleness, go forth to impose upon their employers with laziness. There is a repulsiveness in all labor set before them, and to get it done, no matter how, is there only aim. They are ambitious at play, but dull at work. The consequence is, they do not stick to one thing but a short time; they rove about the world, get into mischief and finally find their way to the prison or alms house.

With the habits of idleness, vice may generally, if not invariably, be found. Where the mind and hands are not occupied in some useful employment, an evil genius finds them enough to do. They are found in the street till late in the evening, learning the vulgar and profane habits of those older in vice; they may be seen hanging around groceries, bar-rooms and stores, where crowds gather; but they are seldom found engaged in study.

A lazy boy is not only a bad boy, but a disgrace to his parents, for it is through their neglect that he became thus. No parents, however poor, in these times of cheap books and newspapers, need let their children grow up in idleness. If they cannot be kept at manual labor, their minds be kept at work; make them industrious scholars and they will be industrious at any business they may undertake in after life.

We know of many boys—young men—old enough to do business for themselves, who cannot read, and much less write their own names. They, too, are lazy, for ignorance and laziness are twin brothers. We always feel sorry for such young men—their habits are for life, the twig bent in childhood has grown a distorted tree, and there is no remedy for it. They must pass through life as they have lived—in laziness and ignorance. Think of it, young reader, and take heed that your habits an character be not formed like theirs.—*Salem Journal.*

A HUGGING CRAPE.

"Acorn," the Boston crrespondent of the New York Spirit of the Times, tells the following story:

A few days since son of the "bloods" residing at Nahant had a respect. A number of the friends of the Maine Liquor law, with a posse of constales, proceeded to Drew's Hotel, for the prpose of seizing a quantity of the "enemy that steals away men's brains," and the way of a follow, Sam Loring, whilom of the Tremont, getting wind of the intended proceding, and, having the fear of the law befo his eyes, resolved not to break the peace of the commonwealth himself, nor allow the inates of the hotel to do so by any overt et, yet he was still desirous of giving to the arty an affectionate reception! Consequntly he summoned all the scrub-women ahut the house (some fifteen lusty Irishwomen and agreed to give them three dollars each if they would allow themselves to be covere from head to foot with soft soap and grea; and immediately upon the informers and imps entering the house, each one was to seize her man, and commence embracing he in the most affectionate manner, to who they all at once agreed. Sam immediate gave each woman a thick coating of bacgrease, and over that covering a thick co of mustard and molasses; and thus arrad and bedaubed, they awaited the arrivas of their expected visitors, who, upon enteng the rotunda of the hotel, were instantly seized by a stout, well-greased Irishwoma with a hug that nearer resembled that o a full-grown she bear than anything I an describe. The party soon began to cry mercy, and beg for their lives, which was spred them, but not until they were all bedaped with a heterogeneous mixture, not of he most agreeable smell or appearance, an as they sneaked out the back door, looki like individuals resolved never again o attempt seizing liquor until they had bone satisfied that there were no greased wnen about.

ARRIVAL EXTRORDINARY.

Mr. Rust, of the firm of Thomas & Rust, wholesale druggists, of N 75 Maiden Lane, recently brought home on South America, per barque Republi one of the very largest specimens of te *gymnotes*, or electric eel, ever capturi. We had the pleasure on Friday last, seeing and feeling this "floating battery," she lay in a small tub provided for him in te above store. To those of our readers who ave never seen an electric eel, a brief desription of his appearance may not be unteresting. He is about five and a half fe long, and of a brownish black color. Although in general appearance resembling a eel, yet were he cut in two, the upper part of his body would present a short, thick fon, very different from that of the commoneel. Just behind his gills are two small, oval-shaped pectoral fins, which appear designd both for sensation and motion. The had is broad and rather depressed, measring, we should judge, at least ten inchesin circumference. He has a blunt, bull-dogort of mouth, but his body is nicely rouled, and tapers gradual y towards the ta, averaging a circumference of six inches. He has no dorsal fins, but instead there upon the hinder part of the fish, a short istance behind the line of the small pectori fins, a long wavy fin extends uninterraptely to the tail. After thoroughly surveying this strange creature, we became a tle curious to feel his wonderful power of giving the electric shock; so, baring our irm, we reached through the water and commenced passing our hand gently along te under side of his body, and had scarcely pressed him at all when a smart tingle ra up our arm, which sensation was soon repated, and then followed by a shock of sh force as to make us jump and let go our old. We observed that while communicatng the shock he betrayed no motion, but soon as it was over rose to the surface as if for air. His power was evidently much reaced by confinement and the frequent call which his curious visitors have already ade upon him for his electricity. It mist be dangerous to seize with the bare han a *gymnotus* in full health and in his nave waters, for this electrical power is his weans of attack, and he not only thus kills sch fish as he desires for food, but has powr sufficient to kill a horse. Mr. Rust informed us that his specimen was considered by he natives of South America who procured it for him as the largest they had ever captured. He deserves the thanks of the scientific community for bringing home the singular tenant of the waters.—*N. Y. Sunday Times.*

GOVERNOR'S MESSAGE.

BIENNIAL MESSAGE

Of his Excellency Governor Reid, to the Legislature of North Carolina, at the Session, commencing October, 1852.

CONCLUDED.

An Engineer was employed to survey Neuse River, and the balance of the appropriation made under the Act of 1850-51, after paying the expenses of the survey, has been subscribed to the Neuse River Navigation Company, as directed by said Act, and a part of the appropriation paid to the Treasurer of the Company. This is a work of importance, and its completion promises highly beneficial results. The Report of Engineer appointed to make the survey is herewith transmitted.

Three Commissioners were appointed under the act of 1848-9 to superintend the improvement of Tar River. This is a desirable improvement, but it is doubted whether the appropriation is sufficient to accomplish the object for which it was intended.

The whole amount of subscription of the State, to the Cape Fear and Deep River Navigation Company, has been paid. The work is progressing, and promises to open new and valuable commercial advantages not hitherto enjoyed by the State.

Under a Resolution passed at the last session of the General Assembly, the Public Treasurer transferred two thousand shares of the stock owned by the State, in the Wilmington and Raliegh Railroad Company, to the Wilmington and Manchester Railroad Company, whereby the State became a stockholder in the important improvement under the charge of that company. In directing the transfer of the stock, the resolution did not make any change in regard to the number of directors to which the State should be entitled in the Wilmington and Raleigh Railroad Company. Under the circumstances, the Board of Internal Improvements did not feel authorized to make any change in the number of directors appointed on the part of the State. The stock transferred, is represented by the State in the Wilmington and Manchester Railroad Company. If the Legislature intended that the number of directors on the part of the State, should only be in proportion to her stock, further legislation on the subject would appear to be necessary.

The Wilmington and Raleigh Railroad, with energetic management, has of late overcome, to a considerable extent, the early embarrassments this important work had to encounter. The Company has commenced paying dividends, thus enabling the Literary Board to distribute an increased amount for the support of Common Schools.

The North Carolina Railroad, it is believed, is progressing as rapidly as could be expected, considering the circumstances attending its commencement and prosecution. This improvement promises to afford new and increased means of transportation to a considerable portion of the State, heretofore deprived of such facilities. The President of the Company will, in due time, submit a report in relation to the progress and condition of the work.

It is probable that application will be made during the present year, or early in the next, for the first instalment of the State's subscription to the stock of this road. To raise the sum, State bonds are authorized to be issued and sold. It is believed that this loan, as well as all others required by the State can be procured upon better terms by authorizing the public Public Treasurer to issue Coupon Bonds.

An act was passed at the last session of the General Assembly, appropriating twelve thousand dollars, "out of the first moneys collected after the first day of January 1852, from the sale of Cherokee lands," for the survey of a Railroad route from Salisbury to the Tennessee line. The Agent states, that only a small sum applicable to this appropriation has been collected. It was not therefore in the power of the Board of Internal Improvements, to procure the execution of the survey. It is to be regretted, that this could not be done before the commencement of the present session of the Legislature, as the contemplated line runs through a portion of the State, where the people are deprived of the means of convenient transportation, and are therefore deeply interested in the subject. It is uncertain, under the present Act, when a sufficient sum will be collected to defray the expense of the survey. Should the Legislature desire it to be made at an early period, an appropriation for that purpose will be the means by which it can surely be accomplished.

The Fayetteville and Western Plank Road is in course of extension. The whole amount of the State's subscription to this work has been paid. The stock has already been paying dividends into the State Treasury. This not only bids fair to be a valuable improvement, but the stock it is believed will be a good investment for the State. The Report of the President and Directors of the Company is herewith transmitted.

An Agent was appointed to superintend the construction of the Western Pike road. A considerable portion of the Road has already been made and other parts of it are under contract. The Agent, it is believed, has faithfully performed his duty in superintending the work. Toll gatherers have already been appointed on the portion of the road completed, but a report of the amount of tolls collected has not been received.

It is respectfully submitted whether legislative action is not necessary on the subject of public high-ways. This is a subject of general importance to the State, and has been too much neglected. Good roads will be found to advance the interests of all the industrial pursuits of the State. The mode of assessing the labor to build and repair public highways is unequal and unjust. The work done on the public roads is a tax paid in labor. It often occurs that a person of quite limited estate contributes in the course of the year a considerable amount of labor to Roads, while his nearest neighbor who has a large estate contributes but little or nothing at all for that purpose.

It becomes the duty of the present General Assembly to lay off the State into Electoral, Congressional, and Senatorial Districts; and apportion the members of the House of Commons among the several counties of the State.

It is respectfully submitted, whether public convenience and the ends of public justice do not require the formation of one or two additional Judicial Circuits, and the election of a corresponding number of Judges.

The fiscal year closes on the 31st of October, when the Public Treasurer will submit his report giving a detailed account of the operations and condition of the Treasury.

The State debt is as follows:—

State bonds already issued,	$1,224,000
Loans authorized by law for various works of Internal improvement for which it is expected bonds will be issued during the next two years,	2,140,000
Total,	$3,364,000

The Report of the Comptroller for the fiscal year, ending the 31st of October 1852, is herewith communicated.

It will be seen that the taxes paid into the Treasury during the year 1851, amounted to the sum of $157,147 74. The Income Act, passed at the last session, will, it is believed, increase the revenue paid into the Treasury this year, about $20,000. Neither the demands on the Treasury, nor public convenience would seem to require any increase of taxation during the next two years. No more money should be collected from the people, than is necessary to defray the expenses of a good and economical government. Taxation is indispensable, but it is one of the first duties of the Statesman, to endeavor to equalize the burdens as well as the benefits of government.

For many years the demands upon the Treasury were so limited, that but little attention was paid to the subject of taxation. Of late years, Internal improvements and other public objects have increased the expenditures, and our financial system has assumed a more important aspect. It will be perceived, that of the $157,147 74 tax, paid into the Treasury in 1851, only $36,82 was collected on land and town property; $82 07 on the polls; $5,997 on licensed taxes and $2,872 01 on store taxes; amounting in the aggregate to the sum of $44,952 85, paid into the Treasury on these principal items of taxation; and $112,194 89 paid in on all others. The land and poll tax amounted to $78,192 39. The tax for county purposes is collected entirely on land and polls; and the amount paid into the Public Treasury on these two items is small, when compared with the tax paid for county purposes. We have no returns to show the amount of county tax collected in the State. It is believed however, that not more than twenty per cent. of the whole amount collected on land and polls, goes for the Public Treasury, and I have based the estimate at the average amount paid on land accordingly. An examination into the existing revenue laws will show that the present system operates very unequally. At present $1000, loaned at interest, pays 180 cents, while $1000, hoarded against the public convenience and public policy, pays nothing at all; $1000 invested in land, pays 300 cents, while $1000 invested in trade, pays 100 cents. Other unjust discriminations might be shown.

As a general rule, it is believed that the tax upon the estate of each person should be in proportion to its value, subject to such exceptions only as circumstances and fundamental principles may justify. Inasmuch as property on the one hand ought not to be made the test of public privileges, neither on the other ought the absence of property to exempt the person from bearing an equitable share of the public burden. Therefore it is thought just and proper to impose capitation tax. Slaves are regarded to some extent as both persons and property. The following wise provision in our State Constitution, which ought not to be departed from, defines the power of legislation upon this subject:

"ARTICLE III.

1. Capitation tax shall be equal throughout the State upon all individuals subject to the same.

2. 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 capitation tax, and no other person shall be subject to such tax: provided that nothing herein contained shall prevent exemptions of taxable polls as now or hereafter prescribed by law in cases of bodily infirmity."

It will be seen that slave property must form an exception in framing a system of equal and uniform taxation. While taxes also are subject to a poll tax, and a poll tax is imposed on both male and female slaves, and the period of taxation commences nine years earlier and continues nine years longer. Thus it will appear that by taxing both sexes the amount of revenue collected from the taxes on slaves is double the amount collected on white polls, in proportion to the population of the two races; and the difference in the duration of the period for which they are taxed is equivalent to one hundred per cent. more. It is therefore obvious that in proportion to the whole number of each, the poll tax paid on the slaves is three times as much as the poll tax on the white population. So it will be found that this provision in the Constitution has imposed a tax on slaves in the two-fold character of persons and property, and that an equal ad valorem tax cannot be imposed on that species of estate.

Persons and property being the principal objects of taxation, they should bear a fair and just relation to each other, in a system of revenue. It is believed that after exempting slaves, each person's estate, real and personal, including money, whether at interest or not, ought to be taxed alike, according to value. This would require every person to contribute in proportion to the value of his or her estate, and would equalize the public burden between the various classes, upon principles of justice. I know of no better rule to ascertain the ability of the owner to pay, or the degree of protection his estate requires from government, than by resorting to the actual value of such estate.

This system need not interfere with taxing certain employments, and the income of professions, as is now done. Such persons as do not possess personal estate of the value of one hundred and fifty dollars, ought to be exempt from property tax, and an exemption of a like amount might be made in favor of all others. A system of revenue, based upon these principles, is recommended to the favorable consideration of the General Assembly.

On the 8th of May, 1851, Asa Biggs, B. F. Moore, and R. M. Saunders, Esquires, were appointed commissioners, under the act of the last session of the General Assembly, to revise the public statute laws of the State. On the 25th of August, 1852, R. M. Saunders sent in his resignation, which, in consequence of his necessary absence, did not reach me till the 30th of that month. His letter of resignation is herewith communicated. I have received no official report from the commissioners; but in the latter part of the month of August last, it came to my knowledge that the commissioners prior to the date of that month had decided to report in favor of reducing the present large volume of statutes to one of a convenient size, and submitted to the Legislature the question whether they should proceed to do so. It was to settle that question that commissioners were appointed with the hope and expectation that they would be able to complete their labor by the usual time of the meeting of the Legislature. They will no doubt, in due time report directly to the General Assembly, when such action can be taken as may seem expedient.

Professor Emmons was appointed under the act passed at the last session to make a geological and agricultural survey of the State. The work is progressing, and it is believed, will in the end be productive of highly beneficial results to the agricultural and mining interests of the State. Agriculture has been too long neglected, but it is hoped it may receive a new impulse, that will lead to the increased reward of the husbandman. It is believed that an additional appropriation, to supply a boring apparatus, and to facilitate the collection of specimens, to be deposited at some suitable place or places, would promote the objects of the survey.

It will afford me great pleasure to cooperate with the General Assembly in all such measures as are calculated to promote the honor and welfare of the State.

DAVID S. REID.

EXECUTIVE DEPARTMENT,
Raleigh, October 14, 1852.

THE DUKE OF WELLINGTON.

Last Illness, Funeral, &c.

The late Duke of Wellington held an important office, I believe, until to draw sometime in the month of May, or about September generally, and as Colonel of the Grenadier Guards, he was entitled to nearly $5000 a year or more. He drew a pension of nearly $20,000 annually, and was in possession of property given him by the British nation, to the amount of £700,000, $3,500,000, the pension will continue to be paid to the Duke's next male heirs, who also inherit his large estates and his titles; but most of his offices and emoluments are to be scrambled for by the nobility and others; and rich prizes they will be for the disposal of the ministry.

The new Duke, at the time of His father's death, was at Frankfort, whence he was immediately summoned. He has hitherto borne the title of Marquis of Douro, and until the last election he enjoyed a seat in the House of Commons as member for Norwich. He is 40 years of age, and bears a considerable although not a striking, resemblance of his father. The Duke's second son, Lord Charles Wellesley, was with him at the time of his death. He is 41 years of age, and has a seat in the House of Commons as member for South Hampshire.

The late Duke's personal habits were extremely temperate, if not abstemious. He slept little, and whether from old military associations or for health's sake used a hard mattress and camp bed. He appeared to a good display in his dress, equipage and attendance, preferring those exercises to the state and luxury of a carriage, and even when receiving workmen he walked it a rule of some moments to sit, ere he spoke to the sovereign of Europe, were not happily appropriately displayed.

FLYING AND ALIGHTING.

French papers inform us that a man residing in the Rue Quincampoix, Paris, formerly the porter of a hotel, who has for some time been possessed with the idea that he could imitate Icarus, and fly in the air, provided lately by the absence of the person appointed to watch over him, and endeavored to carry out his design by flying from the window, which was on the 10 th floor. He fell in the court yard and was killed on the spot. The Frenchman had not the forecast and sagacity of an enterprising Yankee, who made an experiment in flying. Having demonstrated to scientific principles the possibility of hanging himself up, he procured a pair of wings and mounted the ridge of a house. From there he essayed his flight; but, being unable to resist the laws of gravitation, he came down perpendicularly into a heap of stones, bruising himself badly.—When asked as he was picked up, he said it was pleasant enough but a little too mighty inconvenient.