The North Carolina Whig.

"Be true to God, to your Country, and to your Duty."

VOLUME 9. CHARLOTTE, N. C., MAY 23, 1860. NUMBER 9.

THOMAS J. HOLTON,
EDITOR & PROPRIETOR.

TERMS:

The North-Carolina Whig will be afforded to subscribers at TWO DOLLARS in advance; TWO DOLLARS AND FIFTY CENTS if payment be delayed for three months; and THREE DOLLARS at the end of the year. No paper will be discontinued until all arrearages are paid, except at the option of the Editor.

Advertisements inserted at One Dollar per square (16 lines or less, this sized type) for the first insertion, and 25 cents for each continuance. Court advertisements and Sheriff's Sales charged 25 per cent higher; and a deduction of 33⅓ per cent. will be made from the regular prices, for advertisers by the year. Advertisements inserted monthly or quarterly, at $1 per square for each time. Semi-monthly 75 cents per square for each time.

Persons who, sending in their advertisements must mark the number of insertions desired or they will be inserted until forbid and charged accordingly.

☞ Postmasters are authorized to act as agent.

J. G. WILKINSON & CO.,
DEALERS IN
WATCHES, JEWELRY,
SILVER and PLATED WARE,
AND
CLOCKS.

No. 5, Granite Range, opposite the Mansion House,
CHARLOTTE, N. C.
Attention given to Repairing Watches & Jewelry.
June 7, 1859. 13tf

Mecklenburg Hotel.
Next to the Post Office

THE subscriber informs the public that having purchased the building known as Mecklenburg Hotel, he has refurnished it and is now prepared to accommodate transient and regular Boarders.

He has good Stables and efficient Ostlers—Horses will be kept by the month or day, or furnished with a single feed, on moderate terms.

JOHN DORAN.
Nov. 7, 1859. 33tf

MANSION HOTEL,
IN
SALISBURY.

THE subscriber takes pleasure in announcing to his friends, and the public generally, that he has taken this long established and well known Hotel, and has made every possible preparation to accommodate the business, travelling and visiting portions of the public, in the most satisfactory manner.

Particular attention is paid to his

TABLE,

and every comfort is provided in his

ROOMS.

His STABLES are abundantly supplied and attended by careful ostlers; and to all departments the proprietor gives his personal attention.

A comfortable OMNIBUS runs regularly to the depot on the arrival of the cars.

With these efforts to please, a liberal share of the public patronage is confidently solicited.

WM. ROWZER.
November 15, 1859. 36tf

"THE UNION,"
ARCH STREET ABOVE THIRD,
PHILADELPHIA.
UPTON S. NEWCOMER, *Proprietor.*

THE undersigned having purchased the interest of his former partner, Evan Evans, in the above Hotel, would call the attention of the public to its convenience for those visiting Philadelphia, either on business or pleasure.

Its situation being but a few steps from the principal avenue of trade, offers inducements to those on business; while to those in search of pleasure, the constantly passing and repassing railway cars and those in close proximity, afford a pleasant ride for the more nominal sum of half a dime to all places of interest in or about the city.

The Proprietor gives assurance that "*The Union*" shall be kept with such character as will meet public approbation, and would respectfully solicit North Carolina patronage.

Terms **$1 50** per day.

UPTON S. NEWCOMER,
August 16, 1859. 23-1y Proprietor.

Cure for Tetter & Scald Head.

THE subscriber is manufacturing and keeps constantly on hand, Soap for Tetter, Scald Head or Ringworm, and good to wash with for any other skin disease. It will also take stains out of any kind of Clothing. If any person desires to live it to sell again, it can be had at a reduced price. The Soap has been tried by responsible persons and is said to be a certain cure. The Soap can be had at Dr. E. N. Hutchison & Co.'s Drug Store and from the subscriber.

CHAS. T. EBERHARD.
May 31, 1859. 11tf

J. S. PHILLIPS,
MERCHANT TAILOR,

HAVING located in Charlotte, respectfully solicits a share of public patronage.

A complete assortment of Cloths, Cassimeres and Vestings always on hand, which will be made to order at the shortest notice, after the latest fashion.

Shop three doors South of the Mansion House.

September 27, 1859. 29tf

WHEAT WANTED.

THE planting community will take notice that their Wheat Crop will be purchased at the Charlotte Steam Flouring Mill, at market prices. Those having Wheat for sale may find it to their advantage to call at the Mill before closing a sale.

JOHN WILKES & CO.
July 2, 1859. 30tf

E. L. KERRISON, HERMAN L. LEIDING
KERRISON & LEIDING,
IMPORTERS
Foreign and Domestic Dry Goods,
WHOLESALE AND RETAIL,
HASEL STREET, ONE DOOR FROM KING,
CHARLESTON, S. C.
April 26, 1859. 7-1y

A LARGE SUPPLY OF
Constable Warrants
JUST PRINTED.

Charlotte Mutual Fire Insurance Company.

THIS COMPANY continues to take risks against loss by fire, on Houses, Goods, Produce, &c., at usual rates.

☞ Office at the Drug Store of E. Nye Hutchison & Co.

OFFICERS.
A. C. STEELE, *President.*
C. OVERMAN, *Vice President.*
E. NYE HUTCHISON, *Sec'y. & Treas'r.*

DIRECTORS.
A. C. STEELE, J. L. BROWN,
M. B. TAYLOR, S. T. WRISTON,
C. OVERMAN, F. SCARR,
WM. JOHNSTON.

JOHN L. BROWN, F. SCARR and S. T. WRISTON, *Executive Committee.*
April 26, 1859. 7tf

MRS. WINLOWS
An experienced Nurse and Female Physician presents to the attention of mothers, her
SOOTHING SYRUP,
FOR CHILDREN TEETHING,
which greatly facilitates the process of teething, by softening the gums, reducing all inflammation—will allay ALL PAIN and spasmodic action, and is
SURE TO REGULATE THE BOWELS.
Depend upon it, mothers, it will give rest to yourselves, and
Relief and Health to your Infants.
We have put up and sold this article for over ten years, and CAN SAY, IN CONFIDENCE AND TRUTH of it, what we have never been able to say of any other medicine—NEVER HAS IT FAILED IN A SINGLE INSTANCE TO EFFECT A CURE, when properly used. Never did we know an instance of dissatisfaction by any one who used it. On the contrary, all are delighted with its operations, and speak in terms of commendation of its magical effects and medical virtues. We speak in this matter "WHAT WE DO KNOW," after ten years' experience, AND PLEDGE OUR REPUTATION FOR THE FULFILMENT OF WHAT WE HERE DECLARE. In almost every instance where the infant is suffering from pain and exhaustion, relief will be found in fifteen or twenty minutes after the syrup is administered.
MRS. WINSLOW'S SOOTHING SYRUP.
This valuable preparation is the prescription of one of the most EXPERIENCED and SKILFUL NURSES in New England, and has been used with NEVER FAILING SUCCESS in
THOUSANDS OF CASES.
It not only relieves the child from pain, but invigorates the stomach and bowels, corrects acidity, and gives tone and energy to the whole system. It will almost instantly relieve
Griping in the Bowels, and Wind Colic
and overcome convulsions, which, if not speedily remedied, ends in death. We believe it is the BEST AND SURE REMEDY IN THE WORLD, in all cases of DYSENTERY AND DIARRHŒA IN CHILDREN, whether it arises from teething, or from any other cause. We would say to every mother who has a child suffering from any of the foregoing complaints—DO NOT LET YOUR PREJUDICES, NOR THE PREJUDICES OF OTHERS, stand between you and your suffering child, and the relief that will be SURE—yes, ABSOLUTELY SURE—to follow the use of this medicine, if timely used. Full directions for using will accompany each bottle. None genuine unless the fac-simile of CURTIS & PERKINS, N York, is on the outside wrapper.
FOR CHILDREN TEETHING.
Sold by Druggists throughout the world.
PRINCIPAL OFFICE, 13 CEDAR STREET, N. Y.
Price only 25 cents per Bottle.
For sale in Charlotte, by E. Nye Hutchison & Co. and F. Scarr. March 12—1y

Notice.

THE Tax Lists for 1859 are now in my hands ready for inspection, and I request all persons to inform me of any Taxables which may not be listed. Come now and pay your Taxes.

E. C. GRIER, *Sheriff.*
April 5, 1860. 21tf

Dr. H. M. Pritchard

YIELDING to the solicitations of many friends, respectfully announces his determination to resume the
Practice of Medicine.
He may be consulted at his office.
☞ The poor prescribed for without charge.
August 31, 1858 25tf

THE LIVER
INVIGORATOR!
PREPARED BY DR. SANFORD,
Compounded entirely from GUMS,

IS ONE OF THE MOST PURGATIVE AND LIVER MEDICINES now before the public. It acts as a Cathartic, sooner, milder, and more effectual than any other medicine known. It is not only a Cathartic but a Liver remedy, acting from on the Liver to eject its morbid matter, then on the stomach and bowels to carry off that matter, thus accomplishing two purposes effectually, without any of the painful feelings experienced in the operation of most Cathartics. It strengthens the system at the same time that it purges it out, and is the mildest medicine ever used, will strengthen and build it up with unusual rapidity.

The Liver is one of the principal regulators of the functions in human body; and when it has become dormant, the system is almost entirely dependent upon the Liver for the proper performance of its functions, the bowels become costive, sallow complexion, and all the painful feelings consequent on the same, thousands suffer in consequence having neglected to do its duty. For years, one of the proprietors was a sufferer from the effects of a torpid Liver, and tried every thing that promised relief, without any permanent benefit, until he was induced to try the Liver Invigorator, which he did only in a case, in fact, of desperation, as he had tried so many medicines to which he was entire a stranger, and was not a little astonished at the result, and feel it his duty to make the fact known, that others may be benefited. These facts convince all who take the pills, of their superior excellence in purifying the blood, and in correcting all disorders of the system, supplying it with the requisite quantity of healthy bile, and thus restoring the system to perfect health. Bilious attacks are better prevented, by Liver Invigorator. One dose after eating is sufficient to prevent the food from disturbing the stomach. One dose taken before retiring, prevents Nightmare. One dose taken at supper, and cures Costiveness. One dose taken after each meal for a few days, cures Dyspepsia. One dose of two taken at bed time, will always relieve Sick Headache. One bottle taken in the spring of the season, will prevent Chills and Fever. Only one dose immediately relieves Colic, while a few more will cure Cholera or Cholera Morbus. One dose often repeated in Diarrhœa, and a persevering use of one bottle will generally effect a cure. One bottle taken for Jaundice, removes all bad humors from the skin. Some bottles have given to the sallow complexion a healthy glow of life, and have caused the skin to become as fair as a child's. One bottle taken before retiring gives a healthy appetite, and makes the digestive organs perform their functions with regularity. Chronic Diarrhœa, which is the worst form of bowel complaints, yields to a few doses. Dysentery, which is so fatal to children, there is no cure, in the world, as it never fails. Summer Complaint, and all other bowel complaints, yield to a few doses. Worms in children, there is no cure, in the world, as it never fails. Dropsy, by exciting the secretions, and carrying off the superfluous water, is cured. A new bottle warranted to cure Ague, Chill Fever, and all Fevers of a Bilious type. It operates without nausea or sickness, and the proprietors are willing to testify to its wonderful virtues.

All who use it are giving their unanimous testimony in its favor.

☞ Mix Water in the mouth with the Invigorator, and swallow both together.

THE LIVER INVIGORATOR

IS A SCIENTIFIC MEDICAL DISCOVERY, and in daily working order, which we feel to believe. It cures as it is taught, more than five dose, giving benefit, and seldom more than one bottle is required to cure any kind of Liver Complaint, from the worst Jaundice or Dyspepsia to a common Headache, all of which are the consequence of a Diseased Liver.

PRICE ONE DOLLAR PER BOTTLE.

SANFORD & Co., Proprietors, 345 Broadway, New York.

Wholesale Agents:

Barnes & Page, New York; T. W. Dyer & Sons, Philadelphia; W. Ware & Co., Boston; H. H. Hay & Co., Portland; John D. Park, Cincinnati; Gaylord & Hawkins, Cleveland; Fahnestock & Davis, Chicago; G. J. Wood & Co., St. Louis; Gibbons H. Kerrison, Pittsburgh; R. B. Hanna, Baltimore. And retailed by all Druggists. 6m

F. SCARR & CO.,
Charlotte, N. C.

ADVALOREM TAXATION.

SPEECH OF MR. BLEDSOE,
OF WAKE.

Delivered in the Senate of North-Carolina, on the 12th of January, 1859, on the bill to alter the Constitution so as to enable the General Assembly to equalize taxation.

Mr. Speaker, the bill to alter the constitution of North-Carolina, now under consideration, was introduced, as is declared upon its face, for the purpose of enabling the general assembly to equalize taxation upon all the citizens and property in the State, in proportion to the protection enjoyed under the government. Under the amended constitution, the general assembly cannot equalize taxation upon all the property, without imposing an onerous and unreasonable tax upon polls.

The convention of 1835 so amended the constitution, as to require the legislature to lay an equal capitation tax upon all the "subjects of capitation tax throughout the State," thereby placing slaves, in reference to taxation, upon an equal footing with white men, and granting to the owners of slave-property a partial immunity from taxation, at the expence and to the great detriment of the owners of every other species of property.

I desire, Mr. Speaker, to remove from the constitution this restriction upon the general assembly, in reference to taxation, in order that those who enjoy the protection and blessings of the government, may be made to contribute their just and equitable share to its support. I regard this restriction in the amended constitution, and the inequality and injustice of the revenue laws of North Carolina which are the result of that restriction, as incompatible with the great principle of democratic republican equality, upon which the constitution was framed and the government established. It that *restriction*, which was an *innovation* upon the *constitution of our fathers*, is incompatible with the principles upon which the government was established, that alone, if there were no other, furnishes a sufficient reason for the passage of this bill.

In establishing the position which I have assumed, it is proper that I should advert to the circumstances under which the constitution was framed and the government established in order to a clear understanding of the objects designed to be accomplished by those who originated and organized it.

We are assembled here to day, under the provisions of a constitution professing to have been framed by the representatives of the people by the authority of the people, for the benefit of the people, and adopted by them as the organic law of the State.—Then the question arises, did those who framed the constitution, under the provisions of which the Senate is now in session, have the right to set up a government for their mutual and equal protection and benefit? Those who are at all familiar with the history of the government of North Carolina, will recollect that in the year 1775, a portion of the people of the State assembled in the town of Charlotte, and passed the following resolutions:

1. That we the people of Mecklenburg county do hereby dissolve the political bonds which have connected us to the mother country, and hereby absolve ourselves from all allegiance to the British Crown, and abjure all political connection, contract or association with that nation who have wantonly trampled on our rights and liberties, and inhumanely shed the blood of American patriots at Lexington.

2. "That we do hereby declare ourselves a free, independent people, are, and of right ought to be, a sovereign and self governing association, under the control of no power other than that of our God and the General Government of the Congress: to the maintenance of which independence, we solemnly pledge to each other our mutual cooperation, our lives, fortunes and our most sacred honor."

It is thus shown that the people not only threw off the British yoke, but declared their independence of all other governments, and asserted the great principles of popular sovereignty any democratic republican equality upon which the government was established. But, Mr. Speaker, the resolutions which I have just read do not furnish the only evidence that this restriction is incompatible with the principles of our government, and subversive of the objects contemplated by the framers of the constitution. I invite the attention of the Senate to the 1st, 2d, 3d and 21st sections of the declaration of rights, which read as follows:

1. "That all political power is vested in and derived from the *people* only.

2. "That the *people* of this State ought to have the sole and exclusive right of regulating the internal police and government thereof.

3. "That no man or set of men are entitled to exclusive or separate emoluments or privileges from the community, but in consideration of public services.

21. "That a frequent recurrence to fundamental principles is absolutely necessary to preserve the blessings of liberty."

These sections from the declaration of rights, and which are declared to be a part of the constitution, show conclusively that the government was established by the people, in the exercise of that sovereign power which is "vested in and derived from the people only." It has not, and I presume will not, be denied by any Senator upon this floor, that the people had the right to frame a constitution and organize a government for themselves in 1776. They not only had the right, but in the exercise of that right, sent their representatives to the Congress that assembled in the town of Halifax, in 1776, which framed the constitution under which the government of North Carolina was organized. That Congress not only framed the constitution, but left us a perpetual record of the *motives* by which they were actuated; the *reasons* by which they were influenced; the *authority* under which they acted, and the *purposes* for which the *constitution* was *framed* and the *government* established.

The General Assembly is in session to day under "the constitution or form of government *agreed to* and *resolved* upon by the *representatives* of the *freemen* of the *state of North Carolina, elected* and *chosen* for that *particular purpose*, in Congress assembled, at Halifax the 18th day of December, in the year of our Lord, one thousand seven hundred and seventy six. The preamble to the constitution declares that, "Whereas allegiance and protection are in their nature reciprocal, and the one should of right be refused when the other is withdrawn. And whereas, George the Third, King of Great Britain, and late sovereign of the British American Colonies hath not only withdrawn from them his protection, but by an act of the British Legislature, declared the inhabitants of these States out of the protection of the British Crown, and all their property found upon the high seas liable to be seized and confiscated to the uses mentioned in the said act. And the said George the Third has also sent fleets and armies to prosecute a cruel war against them, for the purpose of reducing the inhabitants of the said colonies to a state of abject slavery. In consequence whereof all governments under the said King within these said colonies, hath ceased, a total dissolution of government in many of them hath taken place. And whereas, the continental congress having considered the premises, and other previous violations of the rights of the good people of America have, therefore, declared that the thirteen united colonies are of right wholly absolved from all allegiance to the British Crown, or any other foreign jurisdiction whatsoever; and that the said colonies now are, and forever shall be, free and independent States; wherefore, in our present State, *in order to prevent anarchy and confusion*, it becomes necessary that a government be established in this State: *therefore, we, the representatives* of the *freemen of North Carolina, chosen* and *assembled* in Congress for the *express purpose of framing a constitution under the authority of the people, most conducive to their happiness* and *prosperity*, do declare that a government for this State shall be established in manner and form following, to wit, &c."

Now, Mr Speaker, the constitution informs us that for certain reasons enumerated in the preamble which I have just read, a total dissolution of government had taken place, and that the thirteen united colonies were and for ever should be free and independent States.

Having declared their independence of "all foreign jurisdiction whatsoever," and asserted their "exclusive right of regulating the internal government and police of the State," and being without a government, they proceed as follows: "wherefore in our present state, in order to prevent anarchy and confusion, it becomes necessary that a government should be established in this State: *therefore, we, the representatives* of the *freemen* of North Carolina, *chosen* and *assembled* in Congress for the *express purpose of framing a constitution* under the *authority* of the *people, most conducive to their happiness* and *prosperity*, do declare that a government for this State shall be established in manner and form following."

I think, Mr. Speaker, that I have shown conclusively from the constitution itself that the government of North-Carolina was established by the people; that they had the right to establish it, and that they intended, and did frame a constitution most conducive to their happiness and prosperity. If I have succeeded in showing that the constitution was framed under the authority of the people for the purpose of promoting their happiness and prosperity, it is only necessary to show further, that the freemen of North-Carolina were not only equals, but had a right to an equal participation in the benefits, and were equally subject to the burthens of government, in order to establish the position that the restriction in the amended constitution is incompatible with, and repugnant to the great principle of *democratic republican equality* upon which the constitution was framed. The constitution declares upon its face that it was framed by the "representatives of the freemen of North Carolina under the authority of the people." And as there is no line of distinction drawn in the constitution, but on the contrary, an express declaration, "that no man or set of men shall be entitled to exclusive or separate emoluments, or privileges from the community, but in consideration of public services"—that *all the freemen of the State were on a perfect political equality in reference* to the benefits and burthens which were to flow from the organization of the government. But if the constitution had not so explicitly declared it, we know that our fathers all acted in the achievement of our liberties and the establishment of the government. Every Senator, who knows anything of the history of his country, knows that the freemen of North Carolina were all equals on that time of privation and toil, "which tried men's souls,"—that they were politically equals on the forum and in the field, and that they equally suffered and bled and died for their country.

Was not, Mr. Speaker, the blood of honest poverty offered upon the altar of patriotism, as acceptable a sacrifice to the God of liberty as that which flowed from the heart of the purest, the proudest, and the noblest in the land? If so, and the political equality of those by whom, and for whose benefit I assume the government was established, and it cannot be successfully controverted, are we not driven to the conclusion that it was organized for the *equal protection* and *benefit* of all who lent aid in the achievement of liberty and the establishment of the government?

Well, Mr. Speaker, if the people of North Carolina had the right to organize a government for their mutual and equal protection and did, in the exercise of their sovereign power, as a free and independent people, frame a constitution "most conducive to their happiness and prosperity," did they not frame a constitution protecting *equally all the citizens* and *all the property* in the State, and subjecting all alike to the burthen of supporting the government? When it came from the hands of our fathers, whose hearts were glowing with a love of liberty and swelling with emotions of patriotism, it contained no discrimination in favor of, or against, any particular class of citizens or property, nor any such *restriction* upon the Legislature as that which the bill under consideration proposes to strike out.

If the constitution, when it came from their hands, contained no discrimination in favor of, or against, any particular class of citizens or property, nor any such restriction upon the General Assembly, whence came this subsequent discrimination in our constitution, so wholly inconsistent with all of our ideas of equality and justice, and so utterly repugnant to the principles of our government?

Mr. Speaker, the discrimination sought to be stricken down by the bill under consideration, is an *innovation* upon the constitution—a libel upon the principle of Democratic republican equality, and an insult to the intelligence, self-respect and patriotism of our fathers as well as of ourselves.

If these things be true, should we not, inspired by an unaffected reverence for our ancestors, and a sense of justice to the people, remove from the constitution a restriction so irreconcilable with the great principles of equality and justice upon which it was framed, and without the observance of which the government cannot exist?

A just appreciation of the principles of our government and a due regard to them, alone furnish a sufficient reason for the passage of this bill.

But there are other and more urgent reasons for its passage at this time, in view of the financial condition and revenue laws of the State.

It is well known that the public debt has been rapidly increasing for the last few years, on account of the various schemes of internal improvement in which the State has embarked.

By reference to the very able report of the public treasurer, made to this General Assembly, it will be seen that the present and prospective liabilities of the State are over twelve and a half millions of dollars.

While the resources of the State are amply sufficient, under a *proper system of revenue*, to meet the demands upon her treasury, it is nevertheless a very large debt for a people so little accustomed to heavy taxation. But however large the debt may seem, and however onerous the taxes may become, the debt must and will be paid, and the faith and honor of the State protected and maintained. It is a just and honest debt, and the people will never dishonor themselves, and disgrace the State, by refusing to pay it. But this debt, for the payment of which the faith and honor of the State are pledged, and was made for the benefit of all the citizens and property in the State, for the purpose of promoting the *general interest* and *prosperity* of the State at large.

Now, Mr Speaker, if the public debt was incurred for the benefit of all the citizens and property in the State, should not all the citizens and property in the State contribute to its payment? Can any good reason be assigned why all for whose benefit the debt was made should not contribute to the payment of it? The only resource of the State to pay its *debt* and *support* the *government* is the *power of taxation*; and if the *government* was established by *all* the *citizens and property*, in collecting the *revenue* necessary to support the government and pay the debt of the State, be made to contribute in proportion to the *protection* enjoyed?

I say now, Mr. Speaker, what I have said before, that the revenue laws of North Carolina have been framed upon no sound principle of political economy, and therefore their practical operations in detail have been *unjust* and *unequal*. Take, for example, the operation of the present law in the collection of revenue for *State* and *County* purposes. For State purposes, a thousand dollar's worth of land is now taxed one dollar and fifty cents, while a slave worth one thousand dollars is only taxed fifty cents. And a slave mechanic worth two thousand dollars is taxed no more than an ordinary or infirm field hand, worth only five hundred dollars. Interest on money loaned is taxed about one-fourth of one per cent., or two dollars and forty cents on each thousand dollars loaned, while the same amount (1,000) in old carriages or other vehicles, is taxed ten dollars, or one per cent, upon their value. A thousand dollars employed in merchandise is taxed one-third of one per cent., or three dollars thirty-three and a third cents, while a lawyer, physician, officer, overseer or other person whose salary, fees or wages amount to one thousand dollars, is taxed ten dollars, whether he own any property or not. The average tax upon land throughout the State, for State and county purposes is forty-three cents on each one hundred dollars in value, or four dollars and thirty cents on each thousand dollars, while the average tax on slaves, for State and county purposes, is only twenty-four cents on each hundred dollars in value, or two dollars and forty cents upon each thousand dollars; from which it appears that a thousand dollars invested in land is made to pay, under the present revenue law, one dollar and ninety cents more tax than the *same amount invested in taxable slave property*. It is only necessary to institute a comparison of the amount of tax paid by the different classes of persons, and the different species of property, to demonstrate the *inequality* and *injustice* of the system. Thus it will be seen, Mr. Speaker, that our revenue system is not only not based upon any recognized principle of political economy, but, if any effort has ever been made to equalize taxation, even as far as it might be done under the constitution, it has been a signal failure; for the present law does not even approximate to anything like equality or justice.

That our revenue system is a very bad one, must be admitted by every candid Senator who has given it the slightest investigation. If then, the revenue system is admitted to be defective, and the law operates unequally and unjustly in the collection of revenue to defray the expenses of the government, the question very naturally arises, can the General Assembly, under the present constitution, equalize taxation upon all the citizens and property in the State? If taxation cannot be equalized under the present constitution, ought not the constitution to be altered? I hope some Senator will answer these questions.

But Mr. Speaker, the defect in our revenue system is attributable to the restriction upon the General Assembly, embraced in the article of the constitution, which the bill under consideration proposes to amend; and the evil can never be remedied, nor taxation equalized, until the constitution is *altered*.

The public debt must be paid, either by a portion only, or the whole of the citizens and property of the State. As the debt was incurred for the benefit of all, justice demands that all should contribute to the payment of it. But if it must be paid by a *portion only* of the citizens and property, in whose favor should the discrimination be made? If any discrimination be made, should it not be in favor of those who have derived least benefit from the public debt? And should not those who have been most benefitted, pay most of the debt of the State?

If the public debt must be paid under the present revenue laws, the great burthen of taxation will doubtless rest upon the shoulders of those who are least able to bear it, and who have derived least benefit from the expenditure of the public money. Some Senator will ask, who has been most benefitted by incurring the public debt? There can be but one answer to that question, and that is, that the slave-owners of the State, being the largest producers and consumers, have unquestionably derived the greatest benefits from our internal improvements, on account of which the public debt has been made. But the slave owners of the State have not only been more benefitted by our internal improvements, as the largest producers and consumers, but the works of internal improvement have been mainly constructed by slave labor, and consequently a very large sum of the public money has gone directly into the hands of slave-owners. It is, therefore, a fact which cannot be successfully controverted, that the owners of slaves have been both, directly and indirectly, more benefitted than any other class of property holders in the State. If slave-owners have been more benefitted than any other class of property holders. I presume every fair minded man will admit that they ought to contribute to the payment of the public debt, at least in the proportion which the slave property bears to the aggregate amount of property in the State. But will they pay their just proportion of the public debt under our present revenue system? According to the most reliable information on that subject, there are in the State 358,376 slaves, worth at an average value of $500 each, about one hundred and eighty millions of dollars. Of this number only 150,925 are taxed. The amount of taxation upon this one hundred and eighty millions of dollars in slave proverty is $75,462 50.

Thus it will be seen, Mr. Speaker, that although slaves constitute at least from one-third to one-half of the aggregate amount of property, in value, in the State, it pays into the public treasury, under the present system, less than one-seventh of the public revenue. Whereas, it ought to pay an amount equal to the proportion which it bears to the aggregate property of the State, which would be from one third to one half of the aggregate amount of revenue raised on property. But in order that the inequality and injustice of our revenue laws may appear in a more glaring light, let us pursue this investigation a little further, and repeat the difference in the amount of tax paid on a thousand dollars worth of land and a thousand dollars in slave property, for State and county purposes. The average tax throughout the State on a hundred dollars worth of land, for State and county purposes, is 43 cents, and the average tax on black poll, at an average value of $500 each, for State and county purposes, is about one dollar and twenty cents, from which it appears that while $1000 in land pays $4 30, $1000 in slaves pays only $2 40, notwithstanding slave-owners have derived more benefit from the public debt than any other class of property-holders.

I think, Mr. Speaker, that I have shown conclusively that the present revenue system discriminates very unjustly in favor of the owners of slave property and against the owners of every other species of property in the State, and that all do not contribute their just proportion to the support of the government and the payment of the public debt.

If justice demands that all should contribute to the support of the government and the payment of the public debt, in proportion to the protection enjoyed and the benefits received, and the General Assembly has no power under the present constitution to equalize taxation on property, without doing gross injustice to her citizens, ought not this bill to pass, the restriction be removed, and the power given to the Legislature to equalize taxation?

But while the principle of equality in taxation is admitted to be correct, by nearly or quite every mer ber of the General Assembly, they refuse to adopt the only means by which it can be attained; and, as a reason for refusing to vote for this bill, which would accomplish it, raise various objections to altering the constitution, which I will now proceed to state and examine.

The first objection is, that the people are satisfied with the constitution as it is, and therefore it ought not to be altered.

The objection wears some plausibility on its face, to a casual observer, but a stricter scrutiny will discover the selfishness which lies concealed behind it. It is true, there has been no general movement in favor of the alteration proposed, because, until recently, there has been no very urgent necessity for it, in view of the financial condition of the State. In 1835, when this innovation and discrimination were engrafted upon the constitution, the entire revenue of the State was less than seventy-five thousand dollars. At that time the amount of tax which the people were called upon to pay, was so in considerable as to be entirely disregarded by them. And it was a matter of but slight importance, in a pecuniary point of view, whether the revenue was collected from all or only a portion of the citizens and property in the State. We were then clear of debt, and there was no apparent necessity for contracting a debt.

Under these circumstances the convention of 1835 incorporated into the constitution the restriction upon the General Assembly, and, as a necessary result, the discrimination against a very large majority, and in favor of a very small minority of the people of the State, which this bill proposes to strike out. It was placed in the constitution with but very little if any discussion, either before the convention, at the convention, or prior to the ratification of the amended constitution, so far as I have been able to learn from the debates and journals of the convention, or the newspapers of that day.

The amended constitution was submitted to the people of the State, and they ratified the action of the convention, without the matter being discussed or brought to their notice, and without detecting the fact that they were forging a fetter for themselves and their children. In view of these facts, the great body of the people of the State have a right to insist that this restriction shall be removed, and the discrimination against nineteen-twentieths in favor of one-twentieth of them shall be stricken down, and to demand that equality to which they are entitled under the fundamental principles of the government, and which they enjoyed under the constitution prior to 1835. I have nothing to say against the members of the convention of 1835. I shall impute to them no improper motive. The financial condition of the State was such, that the restriction wrought no very great hardship upon any one at that time, so far as the question of taxation was involved, and hence there was nothing said to stimulate investigation or excite opposition either in the convention or in the public mind. But I cannot so readily or satisfactorily account for the abandonment of the great principle of republican equality involved in this restriction, and which is an indispensable element in the government of a free and independent people. But the financial condition of the State is now very different from what it was in 1835. Then we owed no public debt, and paid but little tax. Now we owe a large and accumulating public debt, and the taxes are not only onerous but still increasing. What was then regarded as a matter of indifference, is now a matter of grave importance. When all are suffering, it is proper and necessary that *each one* should bear his just proportion. Is it, therefore, either generous or just that those who have enjoyed the benefit of this *discrimination*, this *partial immunity* from taxation for so many years, should insist upon it in perpetuity? But if those who have enjoyed not only this partial immunity from taxation, but derived the greatest benefit from the expenditures of the public money, do insist upon this discrimination in perpetuity, can the great mass of the people of the State, in justice to themselves and posterity, submit to it? Certainly not. They cannot, ought not, and will not submit to it. Should not the owners of slave-property come forward with that spirit of magnanimous liberality which should ever inspire the heart of patriotism, to the support of this measure, voluntarily surrender the superior advantages which they have so long enjoyed, and place themselves and their property on an equality with their neighbors who are less able, but who have had to bear the burthens of government in an undue proportion for the last twenty-four years?

The second objection to altering the constitution is, that this restriction upon the General Assembly was one of the compromises of 1835.

Now, Mr. Speaker, if this be ture, I must confess that I have totally failed to discover any evidence of the fact in the investigation which I have made of this subject; and I think that those who urge it will find themselves upon an investigation of the matter without the slightest evidence to sustain the objection. I deny, therefore, that it was one of the compromises of 1835; and I challenge those who assume that it was to furnish evidence of the fact, if they can. If it had been one of the compromises of 1835, the act calling and restricting the convention would furnish the same evidence upon this subject, which it does in reference to those subjects which were compromised in fact. The General Assembly of 1834 agreed upon certain alterations which were to be made by a convention to be held in the city of Raleigh in 1835. The subjects of compromise were all incorporated into the constitution in conformity with the restrictions imposed upon the convention by the Legislature of 1834. There were certain other matters specified in the act of 1834, upon which the convention was not restricted, but might or might not act as it deemed proper. Among those alterations suggested in the act, but left discretionary with the convention to be made or not, was that of restricting the General Assembly, in the collection of revenue, to an equal capitation tax upon slaves and white persons. That it was not then considered one of the compromises is evident from the fact that the convention was not, as in the case of those subjects which were compromised, required to make the alteration, but left perfectly free to make it or not. Those who assert that this was one of the compromises of 1835, apparently forget that a compromise is a mutual concession of rights. If there must be a mutual concession of rights to constitute a compromise, what equivalent was given to the non slaveholder in consideration of the discrimination against him? None whatever. Does he enjoy any privilege not enjoyed by the slaveholder, or is he exempt from any duty imposed upon the slaveholder under the government? No, sir. Can there be a compromise where there is no mutual concession of rights? I think not.

If, then, Mr. Speaker, the non slaveholder enjoys no privileges under the government, other than those enjoyed by slaveholders, in consideration of this discrimination against him, there was no mutual concession of rights; it was no compromise, and the objection fails.

The third objection is, that the public debt was incurred under the present *system of revenue*, and *therefore* it ought to be paid under it. I think this the weakest of all the objections made to an alteration of the constitution, and the abandonment of this unjust revenue system. If it be admitted that, because a revenue law (framed upon no principles of justice or equality) was in force when the public debt was made, should be continued until that debt

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