

Deferred Articles.

AD VALOREM TAXATION.

The table published below, exhibiting the manner in which half of the States in the Union raise their revenue, was read by Col. Gathen during the delivery of his speech in Asheville on the 9th. It will be seen that in all the States enumerated every species of property is liable to taxation. Many of the States mentioned, and others not named in Col. G's table, have raised their revenues upon the ad valorem system ever since they became members of the confederacy. In no State has the system been tried and rejected—in no State has it divided the people and arrayed one class against another, or resulted in any of those dreadful consequences we are assured will ensue if we disturb the sacred compact of the constitution.

Now slaveholders in all the States South of us are just as loyal to the institution as are non-slaveholders in N. C., and it is an insult to any man's common sense to tell him that exempting negro property from taxation by legislation and not by the taxation makes of any portion of our people the most zealous friends to the institution.

Rhode Island—The Revenue system is Constitution. The direct taxes upon real and personal estate are subject to the same rates of taxation.

New Jersey—No constitutional privilege—all property—whether real or personal retained ad valorem. The tax fifty cents.

Texas—Slaves are taxed as property, without regard to age, sex, or condition.

The Constitution provides for the ad valorem system of taxation of all descriptions of property. The Legislature is allowed to exempt from taxation such words, as household and kitchen furniture of every kind.

Kentucky—Slaves are taxed at value. They are listed specifically for taxation by name and the tax on them is regulated as to its amount by their estimated value in slaves. The system of taxation is left to the discretion of the Legislature. The general purpose of the Constitution is that all taxes shall be uniform and equal.

district of Columbia—Slaves taxed ad valorem. Slaves of residents pay nothing.

Mississippi—The tax on slaves is proportionate to property liable for taxation.

Michigan—No difference between real and personal estate—all taxes are ad valorem.

Illinois—All property, both real and personal, taxed ad valorem.

Pennsylvania—Taxation is fixed by law, by which real estate is appraised every five years, personal every year and the taxes are assessed each year such per cent as the Legislature votes. Real and personal estate pay the same ad valorem. All persons pay according to the value of the property they own—subject to certain exceptions—household and kitchen furniture, clothing, machinery and farming tools.

The head of each adult male is put on the list at a fixed value which is put in with the valuation of his property to make up the list for assessment.

Ohio—Both real and personal property according to its true value in money and by uniform rates of assessment. Real estate appraised every four years—personal every year.

South Carolina—Slaves are taxed per capita without regard to age.

California—Real and personal property pays tax ad valorem.

Maine—A valuation of real and personal estate once in ten years and taxes assessed according to value upon real and personal estate.

Louisiana—Slaves are taxed as property in proportion to their value, the value of course is ascertained by regard to age, sex, condition, &c.

The constitution provides that no species of property shall be taxed at a higher rate than any other taxed property. Exceptions as to charitable institutions, churches, &c.

Arkansas—Slaves are taxed as property ad valorem. Slaves under 5 and over 40 years of age not taxed. The Constitution provides that all property shall be taxed ad valorem. The law provides most species of property shall be subject to taxation. The law designates slaves as taxable property and the Constitution makes the rate ad valorem. Land, slaves, cattle and horses, over three years old, basic stock, money at interest, furniture, over 40 years old, wainscot, jewelry, &c., taxable.

A CONSTITUTIONAL ARTICLE OF STATEHOOD.—The Washington Correspondent of the Louisville Courier writes:—

"The something, however, I have heard about a Constitutional Convention was not the result of a meeting of Congress in 1817. No, you are aware, the General Government has no representative representation with authority, namely consisting of paper, ink, envelopes, &c., to call such a meeting. The authority of Mr. Johnson may be found in the following item:

1817.—
"Mr. Johnson, of Maryland, introduced a bill into the House of Representatives, to prohibit the calling of a Constitutional Convention, and when the bill was referred to the Committee on the Judiciary, he said: 'I do not believe that the time has come when the country is ripe for a Constitutional Convention.'

That is the only factitious argument I have heard, and when the time comes, my good old representative in Congress will do his duty and call a Constitutional Convention."

Whether this story is true or not, we are disposed to believe that so far as Presidential running is concerned, when the race is over, Mr. Lincoln's "boots" will actually be found to have been "stuck."

THAT BOOT STORY.—The Albany Argus, commenting on the story about Lincoln's boots which were reported to have been enclosed in a closed box in his Congressional statuary library, said: "Whether this story is true or not, we are disposed to believe that so far as Presidential running is concerned, when the race is over, Mr. Lincoln's 'boots' will actually be found to have been 'stuck.'

PROVERBS WORTH PRESERVING.—How people drink the wine of life waiting hot. Death is the only master who takes his servants without character. Content is the mother of good digestion. When pride and poverty marry together, their children are want and crime. Where work and virtue, idleness kills a hundred men. Pity and pride walk side by side. It is that burns him to his neighbor's rope. He that too good for good advice, too good for his neighbor's company. Friends and neighbors never flatter. Wisdom is always at home to those who call. The best friends are the poorest fares.

THE RIGHT SPOTT.—A gentleman in Alabama, nearly three score and ten years of age, writes the Montgomery Mail as follows:—"If Bell and Everett get two votes in the Union, I expect to give one of them—"

"I believe they are as pure, undivided and unscripted statesmen and patriots, as any two citizens of the United States."

"Because their whole life and actions are now, and always have been, as broad, and as wide, as the whole Union."

"Because they oppose Abolitionism, Black Republicanism and Disunionism everywhere."

"Because they oppose Squatter Sovereignty, and other disturbing elements, growing out of sectional and party platforms."

"Because the Constitution is their shield and guide—the whole Union their country and home—and the laws their, and our protection."

"fish and fastly. Because it will be the last vote I shall ever give for a President of the United States, and I felt it a conscientious duty to owe to my country, wife, children and friends, to vote for John Bell and Edward Everett."

A great deal has been said and argued both for and against the proposed system of *ad valorem*. But as Mr. Wadell remarked in his speech at the City Hall on Wednesday night, a simple statement of its meaning is one of the strongest arguments in its favor. To sensible men, and those whose judgments have not become warped by interest, the question is plain and simple. As we take it, the foundation and the fundamental principle of the constitution of any State of the Union are dependent upon one thing, justice, justice to all. All under the present mode of taxation, *justice cannot be maintained to all*. That one neighbor living side by side, one possessing \$1000 a year, and the other the same amount in negroes, should taxed differently, is, in itself, an unjust and an unreasonable thing.

One of those neighbors, the owner of the negroes, is taxed but 60cts. the \$1000, and the other, possessing the same amount as \$2000, is taxed the same amount of property. Now we ask, if this is not a just and every opponent of *ad valorem* in this State to swear this argument directly, "We are to friends." Is this judicial reasoning?

ROBERT H. COWEN,
GENERAL COMMISSION MERCHANT,
WILMINGTON, N. C.
At Office, South Carter Market and Water Sts.
On site.

October 11, 1858. 310

BOUGHT IN NEW ENGLAND BROKEN.—
The Boston Traveller, of the 19th ult., says:

The first rain for forty-one days commenced at Lynn, at about seven o'clock this morning. Although the drought has been of so long continuance—probably without a parallel at this season of the year—vegetation generally looks well and is as forward as usual. Grass, perhaps, is an exception, although, should we have occasional showers in the future, even at that there will be a fair crop. We have fortunately had, during the dry spell, very heavy dew.

THE JAPANESE OPINION OF AMERICAN WOMEN.—It is said in Washington, that their Excellencies, the Japanese Ambassadors, think the American women very handsome, very curious, and very bold. They are particularly struck with their style of walking and dancing the Polka. This last, it is said, quite enraptured the orientals. They think, however, that our women are allowed too many liberties—not under sufficient restraint. In Japan, it seems, it is different. Every gentleman there keeps them under complete control.

A FAMOUS PISTOL.—It is stated that the pistol which the friends of Mr. Fowler, late Postmaster at New York, found under his pillow the night previous to his flight, was the same weapon which was presented to him by Hon. Robert J. Walker, and with which Fowler accidentally wounded Samuel F. Butterworth. Fowler, at the time, made a present of it to the injured party, which was one of the weapons used by Daniel E. Stoggs in shooting Bartow Key, in Butterworth's presence.

To CLEAN KNIVES.—The most simple and best way is to rub the brick dust on them with half of a raw potato. There appears to be some virtue in the juice of the potato which assists in cleansing them.

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YES YOU MAY
USE OR RECOMMEND
Heimstreet's Inimitable
HAIR COLORING!
AND FIND IT BEAUTIFUL.

A PERFECT HAIR RESTORATIVE,
promoting the strength and growth of the Hair, and giving it all the beauty of youth. Do you doubt it?

Read! Read! Read!

SACRIFICIAL LAKE, Esopus Co., N. Y.
February 6, 1858. 310

W. E. HOAG, Troy, N. Y.—Dear Sir:

Having used your Hair Coloring restorative, and being much pleased with it, I take pleasure in making the following statement: From the effects of a very severe fit of sickness, when about 15 years of age, my hair commenced turning gray, and continued to grow until it became perfectly white. I have reached my fifty-third year, when I was induced by a friend to purchase two bottles of Heimstreet's Hair Restorative, prepared by me. I used it twice daily, and was surprised to find that my hair in a few days was turning back to its original color. It continued to grow until it was as truly brown and gray as it was in my youthful days, and is now fully restored to its original color.

JOEL F. POTTER, Justice of the Peace,
PTICKERSON, Vt., Aug. 1, 1857.

EVERY CO. ——Ms. Seaman came before me and was very anxious, and says that she above statement is true, this day of February, 1858.

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