

blood and treasure of the old States, and while we should be disposed to continue the same liberal policy to the younger members of the Confederacy, which has characterized all the proceedings of the General Government, it ought not to be expected of us to go further. At all events, the Southern States having, during nearly half a century, exhausted their resources in the payment of bounties to the ingenuity of the Eastern, must not be refused that adequate rewards may be provided for the enterprise of the Western States.

The existing Tariff of duties, which, happily for the country, has been satisfactorily arranged, for the present at least, must produce a revenue entirely adequate to an economical administration of the Government, and additional resources will but tend to prodigality and corruption. There seems to be no good reason, therefore, why the object having been accomplished for which the sinking fund was created—the national domain shall not be divided, in the stipulated proportion, among all the members of the Confederacy. To the State Governments, it will afford the most important aid in the prosecution of schemes of Internal Improvement, and the diffusion of the means of education. All experience proves that, if the powers could be rightfully exercised, the General Government is not competent to the accomplishment of these great purposes; and the heavy amount paid indirectly by this State into the Treasury of the United States, under the operation of the present revenue system, if this fund be denied us, places the accumulation of the requisite means beyond our reach, within any reasonable period of time.

My opinions with respect to the necessity of a speedy and efficient prosecution, by the State, of a General System of Internal Improvements, were communicated at length in the Report made to the General Assembly at the last session, by the Board for Internal Improvements. It is not proposed to discuss, at present, any one of the various topics which were then fully considered. The experience of another year affords conclusive proof that individual associations never will, and never can, accomplish any plan commensurate with our necessities and resources. If the money alone which has been expended by our Legislative Councils in the creation of corporations, that have existed only on paper, and are a most inconvenient encumbrance on our Statute Book, had been applied to the construction of wide work, at a proper point, we should have had before us an experiment which would, at least, have afforded useful instruction. The continually increasing current of emigration, which is depriving us of many of our most intelligent and enterprising citizens, and a large portion of our wealth, particularly in the section of the State hitherto regarded as the most populous and opulent, imparts to this subject a painful interest. If the evil admitted of no remedy, allusion to it would be both weak and idle. It is not, however, so considered. In the extent of her territory, the variety of her productions, the fertility of her soil, and salubrity of her climate, North Carolina will compare advantageously with the most prosperous members of the Confederacy. The obstructions to the navigation of our rivers, by the falls created by the ledge of granite which traverses the State from North-east to South-west, and the impossibility of entering either of the ports connected with these rivers, with ships of the largest class, are certainly great natural disadvantages. It is believed, however, that these difficulties may be obviated to an extent which will ensure us all the commercial facilities essential to a highly prosperous condition. We have a wider extent of sea coast than any State in the Union, and the best inlet harbor South of the Chesapeake. We have the power to connect this harbor with nearly all the navigable waters of the State, and thus bring the blessings of commerce not only to the doors of our own citizens, but afford a national highway to our sister States, of great importance in time of peace, and of incalculable value in time of war. Under such circumstances, to permit public prosperity either to decline or remain stationary, is as foreign from our duty as it is injurious to our interests and repugnant to our feelings. The period cannot be distant when other objects than the disbursement of sums smaller than the aggregate of legislative expenses, shall be considered as falling within the legitimate range of your duties. The immediate representatives of the people, the highest and most responsible functionaries recognized by the theory of our Government, are selected and convened for the attainment of objects essential to the public weal, which cannot be effected by individual effort. I am satisfied myself, that the course of legislation hitherto pursued is to be ascribed to local divisions, more than to any other cause, and the hope is fondly cherished that you will not separate without the adoption of such measures as shall make us a united people, as well in feeling as in interest.

The revenue system of this State is radically defective, and requires both revision and amendment. For some years past, the disbursements from the Public Treasury have exceeded the ordinary receipts, and we have been gradually accumulating the principal of a productive fund which has been accumulated by the economy of preceding years. The investments which have been made in the Stock of the Bank of the State of North Carolina, leaves it no longer in our power to pursue this exhausting process, and we are compelled to provide other means to defray the expenses of the Government. This, it is believed, may be effected without any increase of the present rate of taxation, if provision is made to secure a fair valuation of real estate, and to ascertain the number of individuals legally liable to poll tax. The Government of the country should never hold out temptations to its citizens to do wrong. Such, however, is the manifest tendency of the most important features of our fiscal system. In practice, whatever may have been the theoretical speculations of the lawyer, every owner of real estate assesses the value of his own freehold, and it follows, as a necessary consequence, that the individual who is honest under all circumstances contributes his fair proportion to the maintenance of the Government, while he who is less conscientious receives a direct reward for his iniquity.

The same objection applies, with still greater force, to the regulations under which the poll tax is levied. All slaves over twelve, and under fifty years of age, are subject to capitation tax. If every slave owner in the community were entirely disposed to do so, it is no very easy task to ascertain accurately the proportion of his slaves who are between twelve and fifty years of age. Records are rarely kept of the ages of those born upon our estates, and we have still greater difficulty in ascertaining the ages of such as have been acquired by purchase or inheritance. He, however, who is

not scrupulously honest, may satisfy his conscience by very superficial inquiries, when they agree with his interest; and the individual who is entirely beyond the influence of moral coercion may commit fraud with impunity. Attempts to detect crimes of this character, are rarely made; and, if they were more frequent, success, in the nature of things, is nearly impossible. A single example will suffice to establish the correctness of these remarks, and show the extent to which the revenue is defrauded. The aggregate number of slaves in this State, in 1830, was 346,462. At least one half of these, by every authorized principle of computation, were between the ages of twenty and fifty years, and at the rate of twenty cents each, should have contributed to the Public Treasury 34,646 dollars. The entire amount of poll tax derived in that year, from this source; and from the same rate of taxation imposed on every free male between the ages of twenty and forty-five, in a population of little less than half a million, was \$28,211 35, exclusive of the six per cent. commissions retained by the Sheriff for collection. It is confidently believed that if a fair mode for the valuation of lands were provided, and a proper system of accountability devised with respect to the poll tax, the amount of revenue derived from these sources would be increased one-fourth, and that this reform alone would enable the Public Treasurer to meet the ordinary expenditures from his department. With respect to the tax on slaves, a simple, easy, and efficient remedy, would probably arise from abolishing the discrimination of ages, and imposing a tax on each. In practice, it will be found no more burdensome, and the process more simple, to give in the whole number of slaves at ten cents, than to ascertain the number of those between twelve and fifty, who are subject to twenty cents; and those who now represent the ages of their slaves, without the fear of detection, will find it much more difficult to conceal their number.

I have heretofore ventured to express the opinion that too large a proportion of the public burden is imposed upon those who are subject to a poll tax only, and that the range of taxation should be extended. Subsequent reflection has satisfied me entirely of the correctness of the position. The poll tax on the day laborer and the capitalist is precisely the same; and it sometimes happens that the latter, like the former, is subject to no other species of contribution. In the one case, it is an onerous imposition; in the other, a tax a thousand fold greater might occasion no sensible inconvenience. It seems at least to be worthy of consideration, whether pleasure carriages, and other articles of luxury, and especially collateral inheritances, should not be brought within the operation of our revenue laws.

The Report of the Public Treasurer will exhibit a detailed statement of the receipts and expenditures of the Treasury Department, which will present all the information that can be desired upon the subject. His views with respect to our financial system will command attention, and afford satisfactory evidence of the diligence and ability with which his duties have been discharged.

The Bank of the State of North Carolina, incorporated by an Act of the last Legislature, has gone into operation at an earlier period, and under more favorable auspices, than was anticipated by its most sanguine friends. The entire amount of stock authorized to be subscribed by individuals (900,000 dollars) had been taken, and the payments made with more than ordinary promptness. Of the stock reserved for the State, (600,000 dollars,) but one-fourth has been subscribed and paid for by the Public Treasurer. The remaining three-fourths must be secured within the period of two years from the first of January next, or the privilege reserved to the State will be forfeited. Your attention is thus early directed to the subject, that proper measures may be adopted, by a judicious revision of our revenue laws, by the sale of other public stocks, or by resorting to a loan, to attain one of the leading objects contemplated by the charter of this institution.

Some legislation is necessary with respect to the publication and distribution of the Acts of Assembly. The transmission of a single copy to the Executive of each State, is at present authorized, while we receive from nearly all the States a copy for the Executive Department, and one for each branch of the Legislature. It is the duty of the Secretary of State to deliver to the Public Printer, at an early period after the adjournment of the General Assembly, copies of all Acts which have been passed. But it is not made the duty of any one to arrange the order of publication, to prepare indexes and marginal notes, and to revise the proof-sheets. This evil has been increased by the anxiety which prevails at the close of the session, to expedite business, by the employment of inexperienced engraving clerks. The mistakes which last winter escaped the vigilance of the examining committees, have not only deformed the statute book, but have materially affected the construction of some of the most important enactments of the session.

The death of James Grant, Esquire, late Comptroller of the Public Accounts, has deprived the State of the services of a faithful and vigilant officer. This event occurred at too late a period to admit of my assembling the Executive Council with a view to a temporary appointment, and the office is therefore vacant. The duties of the Comptroller have devolved upon the Treasury Department at the busiest season of the year, and it is desirable that this vacancy should be supplied at as early a day as practicable.

Perhaps a fairer occasion may never be presented for suggesting that the practice which has prevailed of late years, of selecting Commissioners from remote sections of the State, is a virtual infraction of the Constitution. For a long period subsequent to the establishment of our Government, the members of the Council were chosen from the immediate vicinity of the Governor. He was thus enabled, almost without expense to the public; and without any delay, to consult his constituents; and advise on all subjects of importance. Even applications for pardon, in capital cases, were invariably submitted to this body, which was, in fact as well as in name, a branch of the Executive Department. The inconvenience of this innovation may, at no distant day, operate most injuriously. If the late Comptroller had died a few weeks earlier, it would have been impossible to have supplied his place in time for the settlements which the Sheriffs are required to complete by the first of October in each year. So nearly has this portion of Executive power been annihilated by modern practice, that those who are presumed to exercise it have not been convened at any period during my administration.

I have received, within the last few days, the pro-

ceedings of a meeting of the citizens of Wilmington, called to consider "the outrage recently committed on American citizens at Nassau, New Providence, by certain officers of that island." The resolutions adopted on the occasion, are laid before you, at the request of the meeting. They will doubtless receive the consideration due to the importance of the subject, and the respectable source from which they emanate. Besides the adoption of such measures as you may deem advisable with respect to this affair, I regret to state that some legislation seems to be necessary to protect the rights of our citizens to their slaves from domestic aggression. The combinations which exist in some of the eastern cities, to prevent, by the expense incident to protracted litigation, the recapture of fugitive slaves, have rendered the interest of the owner, in many instances, to abandon his title to such property. An individual of this city, in a contest of this character, where the proof adduced was more clearly made out than would, perhaps, be possible in one out of a hundred cases, found it necessary to expend, in the progress of a suit finally decided by the Supreme Court of New York, a much larger sum than the value of the slaves. The evil might find its appropriate remedy in the levy of a tax on slave owners to defray the expense of a similar litigation in future. The knowledge that such a fund existed, would doubtless obviate necessity of frequent expenditures.

It affords me pleasure to state that the Attorney General, who has been charged with the duty of pressing our claims for expenditures during the late war with Great Britain upon the consideration of the War Department, entertains confident hopes of a speedy and equitable settlement. His correspondence upon this subject will be transmitted to you in the progress of the session.

The Act passed at the last session of the General Assembly, directing the Governor to appoint three commissioners, whose duty it should be to revise and digest the public statute laws of this State, has been complied with. The trust was, at an early period after the adjournment of the Legislature, confided to William H. Battle, Gavin Hogg, and James Iredell, Esquires, who entered upon the immediate discharge of their duties. The severe indisposition of one of these gentlemen has greatly impeded the progress of the work, though it is believed it may be completed within the period limited by law. A report upon this subject is understood to be in preparation, and will probably be transmitted to you in a few days.

My Letter Book, together with the various resignations which have been transmitted to this Department since the adjournment of the last Legislature, will be laid before you by my private Secretary.

The various important topics with respect to which I have considered it my duty to express my opinion, have extended this message to an inconvenient length. I have found it necessary, nevertheless, to reserve some matters of less general interest, which will be submitted for your consideration in the progress of the session. In conclusion, I have only to assure you of my hearty co-operation in every measure which may be calculated to preserve the liberty and promote the prosperity and happiness of our constituents.

DAVID L. SWAIN.  
Executive Department, N. C.,  
November 17, 1834.

ABSTRACT OF  
The Public Treasurer's Report,  
Showing the state of the Financial Concerns of North Carolina on the 1st of November, 1834.

I. Of the Public or Unappropriated Revenue, and Expenditures:

It appears that the balance in the Treasury, on the 1st of November, 1833, was \$57,877 24  
And that the receipts for the year ending  
November 1, 1834, amount to 302,127 28

Making, with the first balance, the sum of \$360,004 52

The following are the items specified in the Report, from which the above sum of \$302,127 28 has been received during the last year:

From the Sheriffs, for the Taxes of 1833,	\$68,190 98
From the State Bank, div. of capital stock,	83,040 00
From ditto, dividend of profit,	5,530 00
From the Newbern Bank, dividend of capital,	36,300 00
From ditto, for tax on it,	2,381 35
From the Cape Fear Bank, for tax on it,	2,045 56
From ditto, dividend of profit,	30 00
From J. I. Henderson, Clerk Supreme Court,	350 00
From the Clerk of Buncombe County Court, on judgment against him for tavern licenses,	675 08
From the Rent of Public Lots,	10 00
From the Principal and Interest on old Bonds on Lands sold,	913 84
From the sale of Public Furniture,	352 62
From Principal and Interest on sales of the late Treasurer Haywood's property,	2,327 47

Making the above total of \$302,127 28

The Expenditures for the year ending November 1, amount to the sum of \$191,571 11

And comprise the following items, viz:

Expenses of the General Assembly,	\$42,424 98
Re-building the Capitol,	65,000 00
Expenses of the Judiciary of the State,	23,907 75
Treasury Notes burnt by the Committee of Finance during the session of 1833-4,	10,565 41
Expenses of Executive Department,	2,525 00
" Treasury Department,	2,000 00
" Department of State,	1,183 00
" Comptroller's Department,	1,000 00
Paid for Stock in new Bank of the State,	30,000 00
Paid for Books for State Library,	118 25
Contingencies,	5,792 85
Paid the sisters of James N. Forsyth,	500 50
Paid Sheriffs for settling taxes,	994 37
Paid the Public Printer,	800 00
Amount paid to Pensioners,	773 50
Expenses of Adjutant-General's Office,	200 00
Bogus Banks,	55 50

Making the above total of \$191,571 11

Which sum, deducted from the foregoing amount of \$360,004 52, leaves an unappropriated balance in the Treasury of the State, on the 1st of November, 1834, of \$68,433 41.

II. Of the Literary Fund:

The amount of funds in the hands of the State Treasurer, acting as Treasurer of the Literary Fund, on the 1st of November, 1833, was \$117,024 81

And the receipts to the 1st of November, 1834, amount to 22,379 18

Making a total of \$139,403 99

The following are the sources from which the above sum of \$22,379 18 has been received:

Cash for entries of vacant land,	\$5,400 36
Tax on sales at auction,	356 74
Tax on tavern licenses,	2,417 08
From State Bank, dividend of capital,	8,400 00
Ditto, dividend of profits,	664 00

From Newbern Bank, dividend of capital, 2,920 60

Ditto, dividend of profit, 2,392 00

Making the above sum of \$22,379 18

The only expenditure made from this fund for the year was \$120,000, for 1200 shares of Stock in the new Bank of the State—leaving in the Public Treasury, to the credit of the Lit. Fund, the sum of \$19,403 99.

III. Of the Fund for Internal Improvement:

Balance on hand on November 1st, 1833, \$979 08

Received from bonds for Cherokee lands, 1,783 23

From Cape Fear Bank, dividend on stock, 4,074 00

Making a total of \$6,836 31

The expenditures from this Fund for the year have amounted to \$246 90, as follows:

Salaries of Superintendent's salary for 1833, \$25 80

His salary and expenses for 1834, 200 00

To Wm. R. Hill, Secretary of the Board, 21 00

Leaving a balance on hand, Nov. 1, 1834, of \$6,589 41

RECAPITULATION:

The foregoing statements show balances of cash on hand at the close of the business of the fiscal year, ending on the 31st of October, 1834, as follows:

Amount as Public Treasurer, \$68,433 41

Ditto as Treasurer of the Literary Fund, 19,403 99

Ditto as Treasurer of the Fund for Internal Improvement, 6,589 42

Making an aggregate amount on hand of \$94,426 82

This amount is disposed of (as directed by law) in the following manner, viz:

Deposited in the State Bank of North Carolina, at Raleigh, and remaining at the credit of the Public Treasurer, on the 1st day of Nov. 1834, \$67,234 25

Ditto in Bank of Newbern, ditto, 8,730 68

Ditto in Bank of Cape Fear, Fayetteville, 13,491 42

In the vault of the Public Treasury, (being worn Treasury Notes, silver change, &c.) 5,011 48

Making a corresponding amount of \$94,426 82

It is a fact worthy of the first notice in this Report, that the Sheriffs have again been uniformly punctual in their settlements at this office for the last year's revenue. For this they cannot be too highly commended.

In the course of the past year, much time and attention have been occupied in discharging the important duties assigned to the Public Treasurer by the Act passed at the last session of the General Assembly, entitled "An Act to establish a Bank in the State of North Carolina."

In compliance with the provisions of that Act, the Commissioners appointed to receive subscriptions in the City of Raleigh, for stock in "the Bank of the State of North Carolina," having made arrangements for causing books to be opened at the various places designated by law, met at the Treasury Office on the first day of February last. Books of subscription were immediately opened, and such preliminary questions as necessarily came within their province were considered and settled. A large portion of the amount paid for stock was to be received by the Commissioners. It became necessary, therefore, to determine in the outset, and to make known publicly, what would be received as "an equivalent for specie," under the charter. The determination of the Commissioners upon this point was unanimous, and they had the gratification, at the subsequent meeting of the stockholders, to have their course approved by the concurring vote of the whole body. It is satisfactory, also, to state that the whole amount received by the Commissioners has since been rendered available as specie, and that a single dollar has not been lost in the process. The books for receiving subscriptions were, of course, kept open, in the first instance, for the space of sixty days, to wit, until the second day of April following. At the expiration of that time, it having been ascertained that the smallest number of shares required to be subscribed by individuals, (4,500) would give existence to the corporation, had not been taken, books were directed to be re-opened at the several places required by law, and kept open till the first day of May, and immediately transmitted to the Commissioners in Raleigh. On the 21st day of April, it was ascertained, by the returns from other places, that 4,620 shares were taken by individuals; whereupon the Commissioners caused public notice to be given, that the first meeting of the Stockholders would be held in this city on the 22nd day of May. In compliance with this notice, the subscribers convened at the time appointed, and proceeded to organize the institution, by the appointment of a directory, the adoption of by-laws, &c.

Up to this time, under the superintendence of the Commissioners, individuals had taken 6926 shares, 484 of which were forfeited by neglect to pay the first instalment, leaving 6442 shares to be represented in the meeting by individuals. 300 had been taken by the Public Treasurer in the name of the State of North Carolina, and 1200 in the name of the President and Directors of the Literary Fund—in all 1660 shares for the State. Upon individual stock, the Commissioners received and paid over to the Cashier the sum of \$272,104

Upon stock taken for the State, 142,500

Total, \$414,604

According to the relative number of shares held by individuals and by the State, and in conformity with the provisions of the charter, eight directors were elected by the individual stockholders. Of the other two, on the part of the State, the Public Treasurer is one ex-officio, and Gavin Hogg, Esq. (under the appointment of the Governor, Secretary, and Comptroller,) acts as the second. As the requisite amount for putting the Bank into operation had not been received, the stockholders agreed, at the mean time, the President and Directors to open books for filling up the unsubscribed stock, and to take the necessary steps for putting the Bank into immediate operation upon the receipt, from individuals, of the amount specified in the supplement to the charter. At the meeting in August, the whole amount of individual stock was taken, and more than the amount of money necessary for going into operation was received. It was, therefore, resolved to commence business without delay, and Wednesday the 10th day of September was fixed upon as the first doing day; since which time the institution has been doing business, at the Principal Bank, in the usual and regular manner—affording, it is confidently believed, the appropriate facilities and relief to the community anticipated in their operations.

In subscribing for stock, and making payments thereon, in behalf of the State, an effort has been made so to regulate the payments as at all times to avoid the Treasury of the use of its entire means, without inducing the necessity of borrowing to meet the current demands at the office. With this view, as will be perceived by the Committee of Finance, the cash in the Treasury, at the period immediately preceding the receipt of the annual revenue from the Sheriffs, was reduced to the lowest practicable amount, consistent with the public safety and economy. And, under a strict and cautious observance of this policy, it has not been found necessary, or thought expedient, by the Public Treasurer, to exercise the authority given by the Act supplemental to the new Bank charter, to borrow money at his discretion in behalf of the State. Such authority, however, is useful, though not exercised, inasmuch as it affords a surety and protection to the Department in venturing to the full extent of its available means. There is not a prospect, from the present resources of the Treasury, of being able to pay for the amount of Stock which the State has reserved the privilege of taking, within the time limited for doing so. In the event that no provision is made by the Legislature, the right will expire on the 1st January, 1837.

At the meeting of the Stockholders of the new Bank in August, branches were established at Newbern and Tarborough; and agencies at Milton, Leaksville, Charlotte, and Morganton. At the two first named places, branches have gone into operation. Not to enable

the agencies to do so safely, according to the true intent and meaning of the charter, it is believed that some further action of the Legislature will be necessary. The operation of the agencies will, therefore, be delayed until such an amendment can be effected. The difficulty alluded to grows out of the phraseology of the 39th section of the Act incorporating the Bank. In that section, the word "branches" is omitted, where it should follow the word "branches," thereby withholding from the Bank what was, no doubt, intended to be conferred, to wit: the privilege of discounting notes payable at agencies. In connection with this subject, it is also thought proper to suggest the expediency of directing the public deposits, now made in the Bank of Newbern, and in the old State Bank, to be hereafter made in the Bank of the State. They are of consequence wanted by the Banks winding up, and might be advantageous to the new institution. It is also a public convenience to have them placed in an institution in active business.

The great loss of revenue, and the fraudulent practices growing out of the present mode of listing and assessing property for taxation in this State, were brought to the attention of the Legislature in the last Annual Report from this Department. Since that time some pains have been taken to ascertain the amount of the evil, where it exists, and the remedy. Under the existing law, passed in 1819, every person bound to list lands shall return his list upon oath, at it respects the number of acres, and shall affix the value to each tract of land, including the improvements thereon, and list the value affixed to the same by the assessors under the last Act of Congress, providing for the assessment of the lands of the United States, (Jan'y, 1815) in any event, then, the valuation of the tax list should be equal to that of 1815, and higher where an appreciation in the value has occurred since that time, either from improvements on the land or otherwise. The aggregate valuation of the lands in North Carolina at the period referred to, was, in round numbers, fifty-three and a half millions of dollars. Since that time, and up to the first of the year 1833, 1,249,756 acres of land have been entered and patented in the State, making an increase, by that number of acres, of the amount now liable to pay tax. These lands, estimated at the average in 1815, and added to that valuation, make an aggregate of more than fifty-six millions of dollars. Hence it is manifest that the assessment of 1833, upon which the tax received this year was collected, ought at least to be equal to that sum, yielding a net tax of more than thirty-one thousand dollars; and if the assessment were made strictly according to the requirements of the Act of 1819, it must necessarily be greater, unless reduced by the Board of Appeal constituted by that Act.

But let us compare this result with the actual amount in 1833. According to the clerks' returns, and the tax collected thereon, the aggregate valuation of the lands in North Carolina is less than forty-three millions—showing a deficit in the valuation, at the lowest estimate, of more than thirty millions; the net tax accruing upon which would be near eight thousand dollars, or about one-third of the whole tax at present collected on real estate. It is a fact worth noting in this place, that the land tax has been gradually and invariably diminishing for every successive year since the year 1820, when the present rate of taxation was adopted. From the data collected on this subject a table has been compiled, which, it is believed, embraces all the information worth the attention of the Legislature. It shows the valuation in each county in 1816 and in 1833, in the aggregate, and the average per acre—the number of acres at each period—the number entered since—the aggregate valuation of the whole—and the net amount of tax that would arise therefrom. Notwithstanding the immensely depreciated rate at which it is given in, in some of the counties, it will be seen that the average rate of giving in throughout the State in 1833 does not fall very far short of the average valuation per acre in 1815—the average rate at the former period (1815) being \$2 62; at the latter \$2 27. This arises from the fact that much of the land is not listed at all, and, in several of the counties, that which is listed is rated at a higher valuation per acre than was fixed upon it in 1815. I will also be perceived that although about a million and a quarter acre of land have been entered since 1815, still the quantity now given in for taxation is less than at the former period by more than a million of acres; and estimating the whole surface of the State at 32,000,000 acres, and about three-fifths of it are taxed.

An attentive examination, in detail, of the facts relative to the poll tax, will expose abuses of equal magnitude. In connection with the table above alluded to, columns are prepared, showing the number of free and black polls listed in each county—the number as it should be, corrected according to the best data to be had, such as it is thought may be safely relied on—and the net amount of poll tax arising from the corrected list. In making this table, the following method and rules were observed: In the first place it was important to avoid exaggeration in details, in order to prevent weakening the strength of such general and practical conclusions as it was expected to deduce. Hence the census of 1830 has been taken as the basis of calculation, without making any allowance for the increase of population from that time until the tax list was taken in 1833. The census exhibits the number of free white males from 20 to 30 years old; from 30 to 40; from 40 to 50, and so on. The object was to ascertain the number to be listed for taxation, to wit, the number from 21 to 45. This was done by adding together one-tenth of those between 20 and 30, the whole of those between 30 and 40, and one-half of those between 40 and 50. This result is supposed to be as close an approximation to the truth as it is practicable to make, and may be relied upon, so long as the census remains the same principle was carried out in ascertaining the number of free colored polls, and the number of slaves taxable, taking the slaves male and female between the ages of 12 and 50. The result for each county, together with the net tax thereon, is placed in the table referred to, which exhibits, in the whole State, an increase on the poll tax of about 30 per cent. It is plain, therefore, that in the land and poll-tax the revenue sustains a loss, at the lowest estimate, of about 16,000 dollars—a sum which, with the present revenue, would be abundantly adequate to defray the ordinary expenses of the Government, heretofore estimated at about 81,000 dollars. It is also plain that the deficit arises from the neglect in listing the polls and land, and assessing the latter; and, finally, that a remedy for the evil can only be found in such a revision and change of the law in this particular, as will leave less to the honesty and discretion of the proprietors of estates, in giving in their tax lists.

The temptation thrown in the way of the citizen to commit fraud under the present system, and its influence upon the morals of the community, form a consideration which it does not belong to this Department to discuss.

So far, the evil complained of relates only to the public revenue or State tax. Let us examine its bearing upon the other revenues of the State. It may be recollected that the county taxes are levied upon that same list and assessment as is the State tax; and that of course the evil extends alike to them. From authentic statements procured from fifty-five counties, it is ascertained that the average land tax paid throughout the State, for county purposes, amounts to twenty six cents on the hundred dollars value; and that the average poll-tax paid in like manner, for the same purpose, amounts to sixty cents on the poll. These rates of taxation, applied respectively to the amount of the deficit in the assessment of real estate, and the number of polls listed in 1833, will exhibit a loss of revenue in the former of more than thirty-four thousand dollars—making together about sixty thousand dollars; which with the loss to the public revenue, swells the amount to upwards of seventy-five thousand dollars—a sum of money more than equal to the whole of the public revenue at present collected by the sheriffs and paid into this office. This is a startling result; but that it is not exaggerated, the facts upon which it depends will