

LINCOLN COURIER.

"THE PUBLIC GOOD SHOULD EVER BE PREFERRED TO PRIVATE ADVANTAGE."

VOLUME 5.

LINCOLNTON, NORTH CAROLINA, FRIDAY MORNING, JULY 20, 1849.

NUMBER 18.

PRINTED AND PUBLISHED WEEKLY, BY
THOMAS J. ECCLES.

TERMS.—Two dollars per annum, payable in advance; \$2.50 if payment be delayed 3 months. A discount of clubs of 3 or more. Advertisements will be conspicuously inserted, at \$1 per square (14 lines) for the first, and 25 cents for each subsequent insertion.

Change.

And this is what is left of youth!
There were two boys, who were bred up together,
Shared the same bed, and fed at the same board;
Each tried the other's sport, from the first chase,
Young hunters of the butterfly and bee,
To where they followed the fleet hare, and tried
The swiftness of the bird. They lay beside
The silver trout stream, watching as the sun
Played on the bubbles; shared each in the store
Of either's garden; and together read
Of him, the master of the desert isle,
Till a low hut, a gun and a canoe,
Dounded their wishes. Or if ever came
A thought of future days, 'twas but to say
That they would share each other's lot,
and do
Wonders no doubt. But this was vain,
they parted
With promises of long remembrance, words
Whose kindness was the hearts, and those
warm tears,
Hidden like shame by the young eyes that
shed
But which are thought upon in after years
As what we would give words to shed once
more.
They met again—but different from themselves
At least what each remembered of them
selves—
The one, proud as a soldier of his rank,
And of his many battles, the other
Proud of his many victories,
And toil which gathered it, each with a
brow
And heart alike darkened by years and
care.
They met with cold words, and yet colder
looks—
Each changed in himself, and yet each
thought
The other only changed,—himself the same.
And coldness bred dislike, rivalry
Came like the pestilence o'er some sweet
thoughts
That linger yet, healthy and beautiful,
Amid dark and unkindly ones. And they
Whose boyhood had not known one jarring
word,
Were strangers in their age. If their eyes
met,
'Twas but to look contempt, and when
they spoke,
Their speech was wormwood!
How changed! But this, this is life!"

FATHER MATHEW'S RECEPTION IN NEW YORK.

The long expected visit of the celebrated Father Mathew took place at New York on Monday. The event so long talked of, and so many times prevented, and which in the minds of some, "never would take place," did come off yesterday, presented a most gratifying spectacle.

All was anxiety to see the man who had toiled so incessantly to humanize the inebriate; and on the passage over a party of enthusiastic total abstinence might be observed discussing the actions and humanity of the worthy Apostle, and declaiming with strenuous efforts on the glory and consistency of the "total abstinence pledge."

He arrived at the Marine Hospital, where he was met at the gate by Dr. Stewart, physician to the hospital, and the medical staff, and conducted to the Quarantine Hospital, and reached in a short time after the Sylph had arrived from New York with the aldermen and deputies.

Ald. Kelly, president of the board, and many others were awaiting him, and on his arrival, he was escorted to the wharf, the band playing "Garry Owen."

Here he was formally received by Alderman Hays, who welcomed him in behalf of the city council, and tendered him the hospitalities of the city, and bid him a cordial, heartfelt welcome to America.

Father Mathew then responded in a subdued tone. He said—

"I want words to give expression to my feelings for the honor and the kind reception you have this day given me. You have complimented me in a way, of which I feel totally undeserving. However, for the sake of the cause of temperance, I accept the compliment, and feel deeply grateful for it. I feel emotions in my bosom to which I have come, from sighs of misery and destitution. When I return home to my own country, I will tell the people of your kindness, and of all I have seen, that I may revive their drooping spirits, and cheer their hearts. I will tell them of the happiness and free institutions their fellow countrymen enjoy in this country, that they may be induced to come here and participate in those blessings—for this great land seems destined, in a peculiar manner, by Providence, as a refuge for the destitute, and an asylum for a broken and crushed nation. (Great cheer.)"

He concluded, by again thanking them for the honor conferred upon him, when Alderman Hays introduced him to the rest of the council, with whom he cordially shook hands; they then conducted him on board, the band striking up "Hail Columbia" and "Patrick's Day" in succession.

He was again addressed by Alderman Kelly and W. E. Dodge, Esq.

Father Mathew then responded.—"He said he was sincerely grateful for these too generous sentiments towards himself. He was sorry that so many of his fellow-countrymen, who were living in misery at home, were not here to-day. There were millions of teetotalers in Ireland, pining in want, who would soon be happy in this land of freedom and plenty. He never had much difficulty in persuading them to take the pledge, and he was glad to find that when they came over here they were so successful. He trusted that when he went home, or wrote home, thousands would be induced by his representations to come to America, where they would be sure to reap the reward of their labor, and eat the bread earned by their own hands."

Upon arriving at Castle Garden, a procession was formed at the landing, and preceded by a band playing "Patrick's Day," and headed by the Chief of Police.

The scene presented here was most brilliant. All the vast assemblage which occupied the Battery and had, it would be supposed, exhausted their lungs in cheering on the approach of the boat, now took up the gallery of the saloon and the benches, and here again the most enthusiastic cheering greeted the arrival of the worthy apostle; upon his appearance on the platform it was redoubled with nearly incredible furors, & continued so for some time. When the tongues, not the wills of the people, for their action was all eagerness and enthusiasm, grew tired. His Honor, the Mayor, having been introduced to Father Mathew, delivered an eloquent address, welcoming him to the city.

After expressing his gratitude to the Mayor for the honor conferred upon him, he said he long wished to enjoy the privilege of visiting New York and seeing the citizens of this great metropolis of the Western world. He had several times made up his mind to gratify himself in this particular, but through the dispensation of an all-wise Providence, he was prevented from fulfilling his wishes. He, however, was at length before them, and to His Honor the Mayor, the elected representatives of the people of New York, he begged to express his heartfelt gratitude for the honor conferred on him.

He then said that the object of his visit to the United States was principally to see the fruits of his senior laborers in the cause of temperance, for the people of the United States were his fathers in the work. He felt particularly honored in being made the guest of the city, more so than he ever was before in his life. He came to the United States to witness what had been done in the great cause, to view the prosperity of this great country under its free institutions, and to behold with his own eyes the workings of our admirable moral, social, industrial, educational establishments, which have produced such wonderful effects.

He then spoke of the beauty and grandeur of the bay of New York, covered as it was, he said, with the ships of all nations, freighted with the produce of all climes, and concluded by again thanking the Mayor for the honor conferred upon him in his reception, and apologizing for not speaking longer, for the intensity of his gratitude prevented him from giving utterance to his feelings.

The procession was now formed outside, and the Rev. gentleman being led to a barouche, he entered with the Mayor, but it was some time before a passage could be made, so dense was the crowd that pressed forward to shake hands or touch his clothes. After some time, the procession, proceeded up Broadway to Chambers, through Chambers to Centre, and entering on the east gate, passed in front of the City Hall, and made their exit through the gate in Broadway. Upon the arrival of the Rev. Father, the most enthusiastic cheers greeted him. He was conducted to the Governor's Room, and proceeded to the balcony, was introduced to the citizens assembled in the Park. The cheers on his appearance on the balcony were deafening, and continued so for some time. The Rev. gentleman said:

"My dear friends, I regret exceedingly that I have not the strength of voice or energy to address you. I thank you from my heart for your kindness; and after repeatedly bowing to the vast multitude, he retired amid renewed cheers."

At 8 o'clock in the evening the City Council entertained the Rev. gentleman at dinner at the Irving House. The following toast by Mayor Woodhull was drunk in pure Croton water:

"The distinguished advocate and friend of temperance."

To this Father Mathew briefly replied—It was not his intention to do so, though the state of his health would compel him to attempt less than he would wish. He would, however, do all he could. His services were not so much called for here—he had heard of powerful advocates for temperance. To follow them was but to glean; still, as far as his health would permit, he would gladly glean in so good a field.

There is as much sincerity, continuing the Rev. gentleman, in water as in wine, and I beg to give in a full number of this pure liquid, the health and prosperity of the Mayor and citizens of New York.

COMMUNICATION FROM THE ATTORNEY GENERAL.

PLYMOUTH, 3d July, 1849.

DEAR SIR:—I am requested by sundry persons to write you and ask your opinion in regard to the legal construction and meaning of the 1st and 2d Sections of the late (and complicated) Revenue law, in regard to the tax upon Interest.

The law says, all Interest received, or due, or safely secured at any time during the year preceding the year of giving your list, is taxable. And the receiver of the list insists, that though a Note has ten years interest, the whole interest must be taxed; and if a note is believed to be good, and not secured, the interest on this must also be given in. This, we think, the law did not contemplate. And, in order to a correct understanding of the matter, I have been requested to lay the matter before you, and ask your advice. Will you please tell us what we must give in, and what the law means.

Your early advice upon this subject will be thankfully received, as our lists are now to be taken.

Your obt' servant,

J. B. BEASLEY.

RALEIGH, July 9, 1849.

Mr Editor: Several inquiries, from different persons, having been recently addressed to me, in regard to the construction of the Revenue law, upon the points stated below, I have deemed it best to answer them all, through a public communication; and I send it to you for publication.

First—In respect to the first Section. What interest on money invested is taxable? Is it the interest which may have accrued during the year preceding the time when the owner renders his list, only; or does the Act embrace interest which may have been accruing before the commencement of that year, and may happen to be due, or received during that year?

Second—Whether the taxable interest must have accrued on money invested, and secured by sureties, or mortgage, or trust deed, only; or, also may have accrued on money invested, and secured by the responsibility of the debtor, only?

Third—Whether the tax is only on such interest as may have been received; or, also, on such as may have accrued, and is due, on investments deemed to be safe?

Fourth—In respect to the second Section—relating to tax on profits of certain traders enumerated, and "all other species of trades." Does the Act impose a tax on the profits of the trades, &c., made since the passage of the Act;

or on all profits made during the entire year preceding the time of rendering the list?

As to the first enquiry, I am of the opinion that the tax is upon such interest only as may have accrued during the year immediately preceding the time when the owner shall give in his tax list.—The words, "at any time during the year," do not connect with the words, "secured and actually due, or received," but with the words, "upon all sums of money at interest."

So that the clause substantially, reads thus:—"Hereafter there shall be levied the sum of three cents upon every dollar of interest, which may be safely secured and actually due, or which may be received, upon all sums of money, any time at interest, (in or out of the State) during the year next preceding the time when the owner thereof shall give in his tax list."

Interest, accrued prior to the year preceding the time of the tax list, is not taxed by the law.

As to the second enquiry—I am of opinion, that money invested on an individual obligation, without surety, or any such collateral security as mortgage or deed of trust, is "secured," in the meaning of the Act.

As to the third enquiry—I am of opinion, that not only is interest received, taxable, but all such interest as is "safely secured and actually due."

In the construction of every instrument, more especially those of so solemn a character as contain the expressed will of the Sovereign, it is our duty to suppose that every word has its apt and proper meaning, and is designed to effect some purpose. The expression "safely secured and actually due," has a clear signification of itself, and is equivalent to the term "received;" but when standing in connection with that word, the difference in their meaning is the more obvious. The purpose of the Act was to tax income; both that which had been received, and that which might be demanded and received;—therefore, it is, that the act uses the terms, "safely secured AND actually due."—If it is not actually due—that is, demandable—it is not the subject of taxation, although secured. If it be demandable, it is to be listed.

It is true, that it may be both demandable and safely secured, and yet the owner be unable to receive it.—Nevertheless, it is regarded as profits already made. The law forbids the inquiry, whether the payment had been indulged or refused, and treated both alike, in order to secure the public from imposition; leaving to the owner a guaranty, supposed to be ample for his protection, in the reference to himself, of the question whether the interest is safely secured—that is, whether it is a good debt. All indulgence to the debtor, being left as a private matter between the parties, as one of their own concern.

In respect to the inquiry on the second Section of the Act, it will be perceived that it is, substantially answered by the opinion already expressed on the inquiries made under the first section.—In my opinion, the proper construction of the Act is to be found in the following reading of it, which I believe contains the constructive sense of it:—"Hereafter there shall be levied the sum of three cents upon every dollar of profits or dividend safely secured and actually due, or received, which may arise from any and all sums of money, vested in trading in slaves, &c., (in or out of the State) at any time during the year immediately preceding the time when the trader shall give in his tax list."

I do not think the Act applies to a citizen here who may have been a citizen of another State, and carried on a lucrative trading there, during the year; and who happens to be a citizen here, on the day of rendering his tax list. He is liable to be taxed on so much of his profits only as were realized during the time he may have been a citizen of the State. B. F. MORE.

Hurrah for Cullom.—One Gen. Cullom is a willing candidate for Congress in the Nashville Tenn. district, on his own hook. The Nashville Union gives the following as a verbatim and correct report of his speech:

Cullom's Oration.—My countrymen! I am a candidate to represent you in Congress. My countrymen, I was a candidate two years ago, and at that time my opponent was my friend and your distinguished fellow-citizen, Gen Barrow. My countrymen, Gen Barrow then came to me and said, "Cullom, you are a much younger man than me, let me run this time, Gen Taylor will be elected;" and here Gen Barrow intimated that Old Zach has been elected, but Gen Barrow refuses to yield me

the track. He has sucked so long, my countrymen, at the public teat that he has become—I shall say, bloated. Like a big calf, he will suck up all the milk. My countrymen, he must be weaned. My countrymen, I was born in old Kentucky—I was born a Whig!—a poor boy, I came to Tennessee and worked an infernal flat boat down to this town at the very time the city hotel and steam saw mill at the mouth of the branch was conflagrated! My countrymen I am no beggar! I have a competence for myself and children, and soap and corn bread for my friends. My countrymen, I have no great family influence, no royal ancestors. I am one of the b'hoys! The "upper ten thousand" want a convention. They want to bind me and sacrifice me; but, my countrymen, I will call in the hands. It can't be done. How greedy, oh, my dear countrymen! how greedy are the "upper ten!" The post office in Nashville—the best post office in Tennessee—has been given to the head of the Barrow family; and the gazettes of the day announce that an Indian agency has been given to the brother of my distinguished competitor! Oh, my countrymen! I wish I belonged to the Barrow family. I believe I will have myself made a barrow!

Hurrah for Cullom!

To Keep Fish Alive.—The London Literary Gazette has the following, in relation to keeping fresh fish alive:

Those worthy individuals who take delight in Isaac Walton's art, and who moreover, are in the habit of sending the result of their sports to their epicurean acquaintances, must learn an indispensable piece of information, viz: how to keep fish fresh. This may be done by soaking the soft part of bread in brandy, and inserting it into the gill of the fish, while it is yet alive, afterwards sprinkling it over gently with brandy. Thus prepared and carefully packed in straw, the fish will keep alive ten or twelve days as may be proved by putting it in fresh water at the end of that time, when after a few hours' immersion, it will recover from its protracted drunk ennui. Any of our readers think this a "fish story," they are at liberty to try the experiment.

Turnip Meal.—A kind of meal made from turnips, has been introduced in Scotland. It is made by passing Swedish turnips through a mill. After having been passed through the washing machine, they are ground down by the rasping apparatus, and the pulp is passed between rollers which squeeze out the greater part of the moisture. The squeezed fibre is then dried on a kiln and ground into meal by mill stones. The liquid which is expressed is evaporated, and the dry, solid part is mixed with the meal. The meal therefore contains nearly all the solid parts of the turnip in a state which prevents decay, and in a light and portable form. It is confidently expected that this article will prove a good substitute for grain for feeding stock in that country. Prof. Johnston, analyzing it found it to contain 13.68 per cent. of protein compounds, 4.872 of sugar, 4.14 of gum, and 1.11 per cent. oil.

Be veg to furnish the following to the next Supplement or new Edition of Johnson's Dictionary that may be published, or perhaps "Walker's" would be more appropriate;

Director. An individual systematically employed in obtaining money on false pretences for Railway or other Public Companies.

Cooking. Figuratively applied to accounts, means that process by which profit is made to figure as loss, capital as revenue, debt as increase of means, and expenses as income.

Confidence. Never asking where money comes from so long as you get it.

Want of Confidence. Finding a sudden diminution in your dividends.

Testimonial. A mark of the homage, which men whom money has made, pay to the man who has made money.

Bubble. Figuratively, a scheme for sudden wealth, which men always abuse others for running after, and always run after themselves.

Success. The test of the virtue or vice of conduct.

Enterprise. Contempt for those considerations which prevent rogues in posse from becoming rogues in esse.

Rogery. Being found out.

The friends of Mr Buchanan in Pennsylvania, it is said, will endeavour to persuade him to be a candidate for Governatorial chair.