

The Iredell Express.

RESOLUTIONS AND ADDRESS OF THE WAKE COUNTY WORKING-MEN'S ASSOCIATION.

At a meeting held in the Court-House, on the 10th of October, 1859, the following Resolutions were offered and adopted:

Resolved, That it is the opinion of the Mechanics and Working-Men here assembled, that the Revenue Laws of this State are not framed in accordance with the principles of justice and equality; that said laws discriminate against, and operate most heavily upon those who are least able to bear the burthen of the State; and whilst we are ready and willing, as faithful and loyal citizens, to meet and defray, at all times, our due proportion of the public charge and expenditure, we nevertheless have a right to insist, and we do respectfully insist, that these laws shall be so altered as to tax every citizen according to what he is worth.

Resolved, That we reject any and every doctrine which favors class legislation, and that we ask nothing for ourselves which we would not be disposed to grant to others, if our relative circumstances were changed.

Resolved, That it becomes the Mechanics and Working-Men of North Carolina, while respecting the rights and interests of others, to look also to their own rights and interests, and to insist upon that political equality and that participation in public affairs to which they are entitled as freemen.

Resolved, That a Committee of Ten be appointed to prepare and publish an Address to the people of the State setting forth more fully the objects of the Association; and lest by possibility our objects and motives should be misconceived or misinterpreted, we emphatically announce that this Association has no connection with party politics, and that its members are left perfectly free as heretofore to vote with such parties as they may choose, and for the men of their choice.

Resolved, That the most cordial co-operation in this movement of our fellow Mechanics, and Working-Men of the State, and that we will take pleasure in corresponding and acting with them in carrying out the objects of this Association; and with this view we respectfully suggest to them the importance of forming Associations of a similar character in their respective localities.

Resolved, That all the newspapers in this City and State friendly to the interests and prosperity of the Working-Men of North Carolina are requested to copy these Resolutions, and the Proceedings of this Meeting.

At a subsequent meeting the President, Jno. R. Harrison, Esq., appointed Quent. Dusbree, B. F. Benton, H. Gorman, D. A. Wicker, F. I. Wilson, J. N. Bunting, W. B. Reid, T. R. Feuntesse, W. J. Louzee, and H. Eddy, a Committee to Report an Address to the citizens of the State.

The Committee reported the Address which follows, at an adjourned meeting held in the Court House on the 6th December, 1859, and which was unanimously adopted: Whereupon it was

Ordered, That 5,000 copies of the same be printed for the use of the members of the Association; and that the newspapers in the State be requested to publish the same.

JNO. R. HARRISON, President
S. M. PARRISH, Secretary.

Address.
To our fellow-citizens of N. Carolina:

The WAKE COUNTY ASSOCIATION OF WORKING MEN, having embodied the objects of their organization in an address, submit the same with becoming deference to the serious attention of their fellow-citizens throughout the State. A free interchange of thoughts and opinions, especially upon subjects of general concernment, is one of those inalienable rights secured to every free people, and invaluable to every elector in a popular government like our own, who desires to perform conscientiously the duties devolving on each citizen. To deny this—"to deny freedom of opinion, and conformity of conduct to convictions honestly entertained," in the language of an eminent son of our State, "is tyranny in its most odious form. In the honest exercise then of this privilege, secured to us, and every one, by the constitution under which we live, we have thought proper to address you on a subject, in our opinion of great and lasting moment to us all, begging you at the same time, to investigate it with that calmness and serious deliberation its importance essentially demands.

Being ourselves satisfactorily convinced that a thorough and radical reform in the revenue system of the State is loudly and urgently called for at this particular time, as well by the individual interest of every tax-payer, as by that future progress and prosperity we hope to see our State make and enjoy, we have voluntarily associated ourselves together, in the expectation of being able to accomplish more to advance that reform, by united effort, than we could possibly hope to do by any individual exertion. And if by fair arguments, by discussion, and by the publication of such facts and figures as are within our reach, the whole subject of our revenue system should be laid before the honest people of North Carolina in its proper lights, and all its important bearings, we shall be contented with the result of our efforts, and amply repaid by the benefits rendered to the community at large, for any time or labor we may have given in so doing. Honestly and fairly canvassed, as we trust the subject will be, we cheerfully abide the decision of every conservative voter within our limits, who will give the matter a moment's unprejudiced consideration. For we sincerely believe that the attention of those directly interested, being once directed to the great importance of a change in our revenue system—a change having as its basis the principles of fairness, justice and equality to every one, our

people will never permit the agitation of the question to rest until the end sought for is attained.

To prevent the misrepresentation that this movement of ours may give rise to, and to correct in the beginning the erroneous opinions entertained, and the groundless fears indulged in by some as to the ultimate objects of our association, it may be well enough to declare a few things, which none of us ever desired, or intended should result from the union we have, for honest purposes, entered into. And in ordinary charity we ask you to defer any judgment of condemnation as to our intentions, until at least, more convincing evidence is given you, than the fears of a few, whose prophetic visions discover dangers that never exist, and whose absence, when real dangers and difficulties present themselves, is never satisfactorily accounted for.

It is, then, not our object to start any new political party or organization, either upon this or any other platform; or to raise any issues as tests in the selection of our representatives, or public officers. The political parties now existing amongst us, we believe to be enough and sufficient for the ends sought to be accomplished by their several organizations, and it is not our desire or intention to disturb them in any respect. If we can, however, succeed in impressing the mind of all parties with the fact that other subjects besides federal politics, local to us, are of great and lasting importance, and as such should claim at least a portion of the time and thoughts of those whom the people look up to for guidance, and which should be thoroughly investigated and dispassionately considered, we shall, we think, have done much for the public interest.

It is not our object, EMPHATICALLY NOT, while advocating a just equalization of taxation so far as the same can be effected, to array one portion of our fellow citizens against another portion—one class against another class—or, one section against another section. The most careless observer of what has passed into history, and of the events now passing in other communities—the merest beginner in the study of political economy, knows full well, or ought to know, that the antagonism between labor and capital existing elsewhere, can never affect the social condition to any extent, of an agricultural community like our own; especially when that community has engrained upon itself the conservative element of domestic slavery. With only 17 persons, in 1850, to the square mile, no large cities—with a small amount of capital, and that generally diffused, the most industrious and unscrupulous demagogue can never, with us, succeed in bringing about any estrangement between the rich and the poor.

It is not our object to depreciate by anything we do, the value of any particular kind of property; nor do we desire any discrimination to be made for or against any species of property.—On the contrary, the cardinal point of our belief is, that an unjust and oppressive discrimination now exists in the principles of our tax system, and for its removal we address you. We hold that property of every description, receiving equal protection from our government, should contribute, with the persons protected, its equal proportion in the support of that government. That, as dollars and cents measure the value of every species of property, any privilege or exemption bestowed upon the same amount of dollars and cents in one kind, and not upon the others, is unjust, and granting immunities at war with one of those fundamental principles upon which is based our whole organic law.

It is not our object to repudiate any of the obligations heretofore entered into by the State, or hereafter to be contracted; nor do we in any manner desire to be exempted from the payment of our proper share of the public revenue, necessary to preserve sacredly the public faith and credit. If the exigencies of the treasury require us to pay the sums we now pay—aye, should it become necessary to increase the amount in a ratio greater than it has been increased since the year 1847, we will pay the same cheerfully, and gladly, if we can but be satisfied that we are only paying our proper proportion, and that all other citizens of the State are required to do the same.

It is not our object to call in question the intentions of those who first gave to North Carolina her present revenue system; nor to arraign before the public those who, adhering to the unjust principles upon which that system is founded, without material modifications in the several tax bills heretofore passed, have inconsiderately, we are willing to allow, grievously oppressed a large class of their fellow-citizens. The former, we shall ever venerate for their patriotism, their many sacrifices, and their unselfish devotion to their country's good. Nor is our respect for their wisdom lessened in the smallest degree by our desire to reform a financial policy, which, to say the fathers of our State intended to be for all time, and the same under all circumstances, would detract much from that foresight and wisdom we have been taught to believe peculiarly characterized their acts of legislation.

The determination of our legislators in the recent sessions of the General Assembly, to preserve the faith and credit of the State under all circumstances and at all hazards, we cannot too much admire; however widely we may differ as to the sources and the manner from and in which the necessary revenue for that object can be best and most easily raised.

It is not our object to advance any one man, or set of men; nor will our appreciation of the patriotism and integrity of any man be affected or disturbed, should he honestly entertain opinions contrary to our own. We do not wish to see this reform in the financial policy of the State,—absolutely necessary we believe to the State's prosperity and advancement,—mixed in any way with party politics or discussed with the excitement and feeling that partisan measures usually are.

Our sole aim, and our constant effort shall be, until the end is accomplished,—disconnected with all other considerations—A REFORM IN THE REVENUE SYSTEM OF OUR STATE. The details of this reform we leave to those whose wisdom and experience will no doubt give satisfaction to all, as soon as the people, in their sovereignty shall determine that a reform shall be made. And in this effort, we beg the honest co-operation of every one, we care not to what party or section he belongs, who entertains in regard to the necessity of the change, the same views with ourselves. We ask the advocates of the existing system to think seriously of its principles, to discuss its merits, and above all, to treat it in their investigations as a subject of paramount importance. And in the general discussion of the merits of this subject, which we hope will be had among our people, if that which we believe to be practicable, and just, and urgently called for by our present state of affairs, should be shown to us to be either impracticable, or unjust, or insufficient, and other remedies for existing evils are offered the better to attain what we so earnestly desire, we cheerfully promise to adopt the suggestions proposed for that end. We are not so wedded to any particular policy in reforming our present system as to hazard the reform itself by adhering pertinaciously to any one measure or plan, however much we may be convinced at this time of the justness of our own views in relation thereto.

A history of our revenue system, bare as it is in its details of interest, until the year 1847, conclusively to our minds proves this fact. That the aggregate amount of taxes collected each year, and which were amply sufficient for the administration of our government, was so small that but little interest was felt in the subject of taxation by those who had the taxes to pay, and but little attention bestowed by our legislators as to the source from which the revenue necessary to defray the expenses of the government was to be raised. The rates on the \$100 worth of land, to wit: 6 cents, and 20 cents on the poll, remained unaltered for over thirty years, and was not increased until the year 1854. From the statements made by the Comptrollers, we see that in the year 1822 the aggregate revenue paid by the Sheriffs into the treasury was (omitting fractions) \$63,811; of which real estate paid \$28,108; polls, \$25,411; and leaving \$10,292 to be paid by all other taxable subjects. Wake paid into the treasury in 1822, the sum of \$2,293. In 1835, the year the old constitution of 1776 was amended in convention, and the restriction unknown to that first constitution was placed upon the General Assembly in regard to poll tax, the aggregate of revenue paid by the Sheriffs into the treasury was \$73,980; real estate paying \$24,846; polls, \$28,010; leaving \$21,124 to be paid by other subjects. Wake in 1835, paid \$2,457. In 1847, from which time a new era may be said to have commenced in our financial history, controlled by a policy totally different to that governing our legislators previous thereto, there was paid into the treasury by the Sheriffs, under the tax bills of 1846, the sum of \$93,026; real estate paying \$37,921; polls, \$34,623; leaving \$20,482 to be paid by other subjects. In this year, Wake paid \$3,056 into the treasury. Since 1847, under this new order of things, our legislators at every session have been driven to many expedients, and have spent no little time and discussion in adjusting the different tax bills to the increasing demands of the treasury. In 1858 the amount of revenue paid by the Sheriffs into the treasury was \$502,612; real estate paying \$146,150; free polls \$32,588; black polls \$75,462; leaving \$248,388 to be collected from other sources. In this year Wake paid \$21,652. In 1859 the aggregate revenue paid by the Sheriffs under the tax bill of 1856-7 was \$607,813. No details have as yet been published. In 1859 Wake pays \$25,004. In the foregoing statement the tax paid on bank stock, and those derived from a few other sources amounting to little have not been included. From the foregoing figures it is seen that from 1822 to 1847, a period of 25 years, there was but little increase in the aggregate amount of revenue paid to the State; and that increase is accounted for by the natural increase in the number of taxable polls, and chiefly from the increased value of lands under the various assessments made after the year 1836.

In the few material changes that have been introduced in our revenue system since the year 1784, it is a fact worthy of notice, that all such alterations have been made so far as possible to conform to an *ad valorem* principle. And we have been unable to find any evidence that the restriction incorporated in the amended Constitution of 1835, so materially altering that of 1776, (which has been styled by some as "incomparably excellent," and in this particular at least, we think justly so,) elicited any discussion or comment prior to its passage. This circumstance, and the passage of this restriction on the General Assembly in regard to capitation tax, through the Convention of 1835, in silence, precludes any idea of its being considered a matter of even secondary importance, or of its having been one of those changes in our organic law demanded by the people at that particular time; even if the small amounts of revenue annually collected as above shown did not satisfactorily do so. And, further, if that particular species of property owned by our citizens, needed, in 1835, or before, the peculiar protection given it, it is unaccountably strange that the amended Constitution should have been voted against by every County in the State largely interested in slave property. The truth is, the Convention of 1835 met for other purposes; and those purposes had almost incessantly occupied public attention for years before the Convention assembled, the changes in our organic law, which had been fully canvassed before the people, were again patiently investigated and elaborately discussed by delegates remarkably distinguished for ability, integrity and learning. Yet, with all their learning and experience, it was beyond their ken to foresee the many and great changes that were to take place within the twenty years immediately to follow. If any one had announced to that body that the public debt of North Carolina in 1858, incurred in developing a part of the State's wealth, and in enabling us to keep pace with the progress of those around us, would be over seven millions of dollars, and that in 1859, \$650,000 would be required to uphold the credit of the State—to men of those days, and to us we hope, "incomparably dear,"—the speaker would have been considered by every one, in and out of that body, as crazy beyond redemption. Such announcement would have been true, however; and the debt must still increase, if the pledged faith of the State is to be revered as it ever should be, and as it always has heretofore been.

The taxes of Wake County have increased over 1,000 per cent. since 1835, and over 700 per cent. since 1847. The amounts paid in 1847 were literally nominal, and but little concern was given to the sources from which they were required. Since that time the amounts paid have become an object to each and every citizen of the county, attracting, year after year, our serious attention and earnest solicitude.

The last tax bill has fully convinced us of the great and increasing importance of this subject, and the urgent necessity of so reforming the system that the burden should be equally borne. Of its importance we are satisfied that you are also convinced.—For the oppressive inequality and unjustness of the system we invite your attention to the following illustrations from the last published report from the Comptroller of public accounts:

By reference to Mr. Brogden's report to the last General Assembly, it will be seen that the aggregate valuation of 26,133,063 acres of land listed under the revenue bill of 1856-7 for taxation, was \$86,075,771—or a about \$3 29 per acre. This, added to the valuation of town property, gives a total of \$97,842,481, which paid into the State Treasury, as taxes thereon, the sum of \$146,150, (omitting fractions). The aggregate of taxes paid by the polls listed at the same time was \$108,074, of which black polls paid \$75,462, and free polls \$32,588. The number of black polls given in was 150,925—a number, by the way, greatly below that returned in the Census of 1850; according to which, there were in the State, in June, 1850, about 164,000 taxable black polls. The black polls returned in 1858, at a low valuation, were worth, in round numbers, \$136,000,000. And if our slave population has increased in the same ratio since 1850 that it did during the ten years previous thereto, (and there is every reason to believe the increase, from many causes, has been much greater), the total number of slaves in the State at this time would be 338,548. This would leave 187,613 slaves untaxed, worth, at a low estimate, \$112,567,900, making the aggregate valuation of the slave property in the State \$248,567,800. This amount of property paid into the State Treasury in 1858, for the protection it enjoys,

which, in our opinion, in its duplicate capacity of property and persons, far exceeds that thrown around any other species of property by our laws, the sum of \$75,462, a little more than half the amount paid by \$97,842,481 worth of real estate. Is there any reason why such a discrimination should be made between these two species of property? Why is it that \$1,000 worth of land should pay, as it did under the tax bill of 1856-7, \$1 50, while \$1,000 worth of slave property paid only 50 cents? In our opinion there is no just and good reason for such inequality; if there is, we have yet to hear it advanced.

Again: The tax on interest received, amounted to \$76,774. This sum is paid on about \$31,989,000 of money loaned. Thus it is seen that our system requires \$31,989,000 loaned or otherwise bearing interest, to pay a larger amount of taxes into the Treasury than \$248,567,800 worth of slave property. Is there any cause why \$1,000 in money at interest, restricted by our law in its productiveness to \$60 per annum, should be made to pay \$2 40 for the protection it enjoys, while \$1,000 in slave property, unrestricted in its production, paid 50 cents, and \$1,000 in land paid \$1 50? Under our Bill of Rights, no man or set of men are entitled to exclusive or separate emoluments or privileges from their neighbors, except for good and just reasons. Why cannot this just, fundamental principle be extended in its application likewise to property, another important element constituting a State?

Again: The profits of capital invested in steam vessels, in stocks of any kind, in shares of any incorporated or trading company, whether in or out of the State, bonds of another State, and bank dividends, paid, in 1858, \$11,643. This tax was collected on about \$290,000 of profits. In 1850, according to the last Census, there was in North Carolina more than \$9,000,000 of annual production, arising from manufactures, mining and mechanic arts, at a profit of 34 per cent., or over \$3,000,000. We have no data from which to estimate the increase of this annual production since that time, though we know it has been considerable. Why our legislators excepted this very considerable amount of profit from paying taxes we cannot tell. If the profits on the annual production of capital invested in various ways is to be taxed, and it surely ought, why not tax those of all productive investments?

Again: Under our peculiar system, and it is, without precedent, peculiar in many respects, there was paid into the State Treasury the sum of \$12,379 by a portion of the labor and industry of our citizens. This tax on the energy, enterprise and brains of the community, which should receive in its development the fostering care and protection of our law-makers so far as possible, amounts to about one-eighth of the sum paid, as we have shown, by \$248,567,800 worth of one species of property. We are satisfied that this distinctive feature in our revenue system is so unjustly oppressive, so utterly subversive of every reasonable and established principle of political economy, and so openly at war with the best interests of our State, that it requires no illustration in detail to convince you that a reform at least in this respect is imperatively demanded. Still, that you may more forcibly comprehend its unjustness and inequality, let us for a moment look to its operation. Every citizen except ministers of the Gospel and our Judges, (and why exempt the latter, when all other State officers are taxed?) whose annual income from their labor is over \$500, paid, as a tax, 1 per cent. on their respective receipts. The clerk, the doctor, the mechanic, the lawyer, the overseer, your county officers, every one, though by untiring industry and stinting economy they may be barely able to support their families, paid into the Treasury of the State one dollar upon every one hundred dollars received. The foreman in the workshop, if in the receipt of five hundred dollars as wages, paid, besides his poll tax, five dollars to the sheriff; while his neighbor, owning the same shop at the yearly wages of \$2,500 or more, paid to the Sheriff only five dollars and his poll tax. The overseer, with twenty hands under him, making for his employer 100 bags of cotton, worth \$5,000, if receiving six hundred dollars, paid six dollars to the sheriff; while his neighbor, producing him \$5,000 paid ten dollars. The employees of our different Railroad Companies each pay 1 per cent. on their receipts, if they amount to five hundred dollars; the individual stockholders, though they may receive 6 or 7 per cent. on their investment, amounting in the aggregate to a large sum, pay, with few exceptions, nothing. The clerk, in the receipt of seven hundred dollars per annum, paid seven dollars to the State; his employer, with \$100,000 of State bonds in his safe, yielding him \$6,000 per annum, paid nothing. These illustrations might be indefinitely multiplied.

In 1834, our Executive, in his message to the General Assembly, reviewing our revenue system, remarks thus upon the inequality then existing:—

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." If in 1834 a reason existed for complaining against the inequality of the system, how much more have we to complain of now, when the poll tax, though much increased, is but a drop in the bucket, compared to that assessed on our labor.

Again: The amount paid by merchants and others engaged in selling goods, wares and merchandise, was \$37,881. This sum was levied on \$11,865,000 of purchases; it making no difference under our system whether the same was ever sold, or ever returned to the purchasing dealer, any profit or not. This amount is more than half of that paid by \$248,567,800 worth of slaves, and nearly half as much as was paid by \$31,989,000 of money at interest. This thirty-seven thousand eight hundred and eighty-one dollars is paid, not by the merchants themselves, but, as every one knows, by the consumers—a large portion of whom are those very men who pay 1 per cent. of their purchases to the State Treasury. Of this merchants' tax, dealers in ready-made clothing paid 1 per cent. on their purchases—ten dollars for every one thousand dollars worth of goods bought. Further, \$409,000 (in round numbers) employed in the purchase (not sale) of liquors, paid twenty thousand, four hundred and forty-eight dollars tax, or 5 per cent. on the amount bought. Further still, three hundred and eighty-four thousand dollars employed in buying and selling slaves, paid one thousand, two hundred and seventy-nine dollars; and eight hundred and ninety-three thousand dollars employed in other trade, paid one thousand, seven hundred and eighty-six dollars. Upon what principle of adjustment these various rates were agreed to, we are unable to ascertain. If some were intended to operate in the nature of sumptuary laws, we are of the humble opinion that our legislators did not give that time and attention to the consideration of the subject, demanded by its importance and its ultimate effects.

Again: \$1,952,400 worth of carriages, buggies and other vehicles, most of which are as necessary at this day to the comfort and convenience of our citizens, especially those out of our own towns, as their sugar and coffee are, paid \$19,524, or 1 per cent. on their assessed value, and a greater sum than was paid on \$11,766,710 of town property. Further, 2,150 pianos, certainly as much an article of luxury as the buggy of the farmer which conveys his wife to church, paid \$3,225, or 1 1/2 per cent. on the cost, estimating that cost at two hundred dollars each.

These palpable and unreasonable inconsistencies and unjust discriminations might be multiplied, until every source from which our revenue is derived would, in the illustration, be exhausted. The limits of this address, and your patience forbid any further details. To more fully substantiate the justice of our complaint, we will repeat the rates as above exemplified.

Under the tax bill of 1856-7—

\$1,000 worth of land paid	\$1 50
1,000 " slaves paid	50
1,000 in money loaned paid	2 40
1,000 of dividend and profit paid	2 40
1,000 in labor and industry	10 00
1,000 in goods purchased	2 33
1,000 in clothing	14 00
1,000 in liquors	54 00
1,000 of capital in buying slaves paid	2 33
1,000 " other trade, paid	2 30
1,000 worth of buggies, carriages, &c., paid	19 52
1,000 worth of pianos paid	3 22

Such are some of the inequalities of our existing revenue system. We ask you, can it be defended? Can it be considered, except self-interest, a solitary argument in favor of its continuance? To every tax payer in the State we address ourselves, and appeal to them for an answer after mature deliberation. It is the system that we war against, and for the reform of which we ask your earnest co-operation. Commencing in 1784, it has continued to the present time essentially the same, with but few of its defects remedied. In 1835, its distinctive feature was, without reason, and without its being demanded by public sentiment, incorporated in our Constitution. Other Acts of the General Assembly can, at every session, "be touched by the plastic hand of reformation," but our "acts to increase the revenue of the State," cannot be perfected either by the experience of our statesmen, or altered to suit the exigencies of the Treasury. Can it be for a moment supposed that time has disclosed no defects in our financial system? Is it believed that an experience of seventy years has added nothing to our wisdom in this respect, in relation to one of the most necessary and important functions of government? The system might have been admirably suited to the times, and for the limited purposes for which it was adopted; yet, to use could foresee the immense changes that were to take place, and have taken place, since its adoption. Can you sense will tell us that a system for the collection of \$50,000 of revenue in 1784,

will not answer for raising \$650,000 in 1859; and it is worse than folly to think its framers ever intended it should.

Mr. Brogden's last Report discloses another fact well worthy of the serious consideration and attention of every land and slave owner in the State. It is, that the amount of revenue raised for County purposes, assessed exclusively upon land and polls, exceeded the sum paid to the State, from all sources, by the Sheriffs. In 1858, the County taxes, collected by the Sheriffs, amounted to 502,612. Are land and polls the only property and subjects directly interested in a proper administration of County affairs? If any other species of property receives the protection of our County police, and is benefited by our County regulations, it ought, in our opinion, to contribute its proper proportion to the support necessary to keep up that police.

We think the foregoing statements, limited as they necessarily are, clearly demonstrate that the principles upon which is based our existing revenue system, are not such as the progress of events and the spirit of our people demand. The times we live in, and the circumstances surrounding us, demand a change. Is a change practicable? If we had not the experience of sister States, similar to our own in every respect, in the affirmative, we should be loath to believe that the wisdom and talent of our public officers and legislators could not so reach the \$500,000,000 of property within our borders, all of which we think to be legitimate subjects of taxation, as to assess on each dollar thereof its proper contribution for the support of the government. One-sixth of one per cent. of that amount would raise 833,333 per annum—a sum amply sufficient for the administration of the government for years to come, unless unforeseen contingencies should arise. The complexion of our federal relations at this time is of such a character as to seriously admonish us that those contingencies may at any time arise. Within the next eighteen months it may become necessary to increase the revenue a hundred fold and more, to support our beloved State as a free, and sovereign, and independent nation. Equalize the burden among those who have it to bear by just and equal laws, and whatever amount may be necessary to preserve the good credit of North Carolina in any and every emergency, will be willingly given by our people. Many of the fathers of our State sacrificed their all in the days of '76. We believe their descendants, actuated by the same patriotic spirit, would be equally ready to pledge "their lives, their fortunes and their most sacred honor" to preserve the inestimable rights handed down to them.

We have thus in an imperfect manner endeavored to lay honestly before you the reasons that induced us to form this Association, and the objects we have for so doing. To the sober judgment of the people of our State we appeal, and willingly rest the rectitude of our motives with the decision of that people. To the same tribunal we also as willingly leave the fears and insinuations of those who affect to believe this movement of ours to be fraught with danger and calamity; and whose zeal and interest for the prosperity of the masses have heretofore been universally measured by the success or failure of their own petty plans of self-aggrandizement. Time will eventually and surely disclose the selfish motives governing their actions; and to the virtuous indignation which such disclosures will as surely consign them, we are content to leave them.

A Difficult Question Answered.

"Can any reader tell why, when Eve was manufactured from one of Adam's ribs, a hired girl wasn't made at the same time to wait on her?"
—We can, easy! Because Adam never came whining to Eve with a ragged stocking to be darned, a collar string to be sewed on, or a glove to be mended 'right away quick now! Because he never read the newspaper until the sun got down behind the palm-trees, and then stretched himself, yawning out, 'Ain't supper most ready, my dear?' Not he. He made the fire and hung over the tea kettle himself, we'll venture, and pulled the radishes and peeled the bananas, did everything else that he ought to. He milked the cows, and fed the chickens, and looked after the pigs himself. He never brought home half-a-dozen friends to dinner, when Eve hadn't a ny fresh pomegranates and the mango season was over! He never stayed out till eleven o'clock to a "ward-meeting," hurrahing for the out-and-out candidate, and then scolding because poor Eve was sitting up and crying inside the gates. Too-be-sure he acted rather cowardly about apple-grating time, but then that don't depreciate his general helpfulness about the garden! He never played billiards nor drove fast horses, nor choked Eve with cigar smoke. He never loafed around corner groceries while solitary Eve was rocking little Cain's cradle at home. In short he didn't think she was specially created for the purpose of waiting on him, and wasn't under the impression that it disgraced a man to lighten his wife's care a little.

That's the reason that Eve did not need a hired girl, and we wish it was the reason that none of her fair descendants did.—New York Life Illus.

An Irishman's definition of Paradise. "A place where ye'll ate strawberries wid a big spoon."

the inequality then existing:—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." If in 1834 a reason existed for complaining against the inequality of the system, how much more have we to complain of now, when the poll tax, though much increased, is but a drop in the bucket, compared to that assessed on our labor.

Again: The amount paid by merchants and others engaged in selling goods, wares and merchandise, was \$37,881. This sum was levied on \$11,865,000 of purchases; it making no difference under our system whether the same was ever sold, or ever returned to the purchasing dealer, any profit or not. This amount is more than half of that paid by \$248,567,800 worth of slaves, and nearly half as much as was paid by \$31,989,000 of money at interest. This thirty-seven thousand eight hundred and eighty-one dollars is paid, not by the merchants themselves, but, as every one knows, by the consumers—a large portion of whom are those very men who pay 1 per cent. of their purchases to the State Treasury. Of this merchants' tax, dealers in ready-made clothing paid 1 per cent. on their purchases—ten dollars for every one thousand dollars worth of goods bought. Further, \$409,000 (in round numbers) employed in the purchase (not sale) of liquors, paid twenty thousand, four hundred and forty-eight dollars tax, or 5 per cent. on the amount bought. Further still, three hundred and eighty-four thousand dollars employed in buying and selling slaves, paid one thousand, two hundred and seventy-nine dollars; and eight hundred and ninety-three thousand dollars employed in other trade, paid one thousand, seven hundred and eighty-six dollars. Upon what principle of adjustment these various rates were agreed to, we are unable to ascertain. If some were intended to operate in the nature of sumptuary laws, we are of the humble opinion that our legislators did not give that time and attention to the consideration of the subject, demanded by its importance and its ultimate effects.

Again: \$1,952,400 worth of carriages, buggies and other vehicles, most of which are as necessary at this day to the comfort and convenience of our citizens, especially those out of our own towns, as their sugar and coffee are, paid \$19,524, or 1 per cent. on their assessed value, and a greater sum than was paid on \$11,766,710 of town property. Further, 2,150 pianos, certainly as much an article of luxury as the buggy of the farmer which conveys his wife to church, paid \$3,225, or 1 1/2 per cent. on the cost, estimating that cost at two hundred dollars each.

These palpable and unreasonable inconsistencies and unjust discriminations might be multiplied, until every source from which our revenue is derived would, in the illustration, be exhausted. The limits of this address, and your patience forbid any further details. To more fully substantiate the justice of our complaint, we will repeat the rates as above exemplified.

Under the tax bill of 1856-7—

\$1,000 worth of land paid	\$1 50
1,000 " slaves paid	50
1,000 in money loaned paid	2 40
1,000 of dividend and profit paid	2 40
1,000 in labor and industry	10 00
1,000 in goods purchased	2 33
1,000 in clothing	14 00
1,000 in liquors	54 00
1,000 of capital in buying slaves paid	2 33
1,000 " other trade, paid	2 30
1,000 worth of buggies, carriages, &c., paid	19 52
1,000 worth of pianos paid	3 22

Such are some of the inequalities of our existing revenue system. We ask you, can it be defended? Can it be considered, except self-interest, a solitary argument in favor of its continuance? To every tax payer in the State we address ourselves, and appeal to them for an answer after mature deliberation. It is the system that we war against, and for the reform of which we ask your earnest co-operation. Commencing in 1784, it has continued to the present time essentially the same, with but few of its defects remedied. In 1835, its distinctive feature was, without reason, and without its being demanded by public sentiment, incorporated in our Constitution. Other Acts of the General Assembly can, at every session, "be touched by the plastic hand of reformation," but our "acts to increase the revenue of the State," cannot be perfected either by the experience of our statesmen, or altered to suit the exigencies of the Treasury. Can it be for a moment supposed that time has disclosed no defects in our financial system? Is it believed that an experience of seventy years has added nothing to our wisdom in this respect, in relation to one of the most necessary and important functions of government? The system might have been admirably suited to the times, and for the limited purposes for which it was adopted; yet, to use could foresee the immense changes that were to take place, and have taken place, since its adoption. Can you sense will tell us that a system for the collection of \$50,000 of revenue in 1784,