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THE TRUTH ABOUT AD VALOREM.

The opponents of Equal Taxation being wholly unable to bring, any fair arguments against it, and finding that the honest Voters of the State, are in favor of it and that, consequently, they are about to be beaten, are resorting to every sort of misrepresentation and falsehood to deceive the people and induce them to go against it.

They say that Ad Valorem is a proposition to tax everything; that statement is false.

Under the present Constitution of North Carolina, the Legislature has the power to tax just as it pleases, every kind of property real and personal, even the most trifling article of household or kitchen furniture—except negroes. Negroes under twelve years and over fifty years of age, cannot be taxed at all, and all the balance consisting of those between the ages of twelve and fifty years can only be taxed on the poll, and no more than the poll tax of the poorest white man in the community. This, the friends of Ad Valorem, think is wrong, and they desire to change the tax on Negroes. Now, what change do they propose to make? The small sum that the negroes now pay is a poll tax, and the friends of Ad Valorem wish to alter the Constitution, so as to allow the Legislature to tax slaves according to their value; and hence the name of the measure "Ad Valorem," which means according to value.—Land and every other species of property that pays taxes, is taxed according to value, why should negroes not be taxed in the same way? Are they not recognized by the laws of the State as property? Are they not treated as property? Is not the slave owner protected by law in holding his slaves as property?

All these questions must be answered, *yes*. Then why should not slave property be taxed like other property, and pay its fair share of the burdens of the State? There is no good reason why it should not be so. There is no reason why Negro property should be favored above other sorts of property. There is no reason why land, &c., the property of the non-slaveholder, should be taxed higher than the slaves of the slaveholder, because both receive equal protection from the Government.

But under the present system the common farmers and men who are not rich enough to own slaves, pay much higher taxes, than rich men who own slaves pay in proportion to what they are worth. For instance: Suppose A owns a tract of land worth $1,500, he has to pay into the State treasury, twenty cents on the hundred dollars value, which amounts to *three dollars*; while his neighbor B. who owns a likely negro fellow worth $1,500, pays *only eighty cents*.

Take another instance: A young man receives from his father a tract of land worth $1,600, and settles upon it to make a living, he has to pay every year into the public treasury, $3.20. Another young man receives from his father two young negroes, together worth $1,600, upon them he pays *not one cent of tax* until they are twelve years old and then only a poll tax. Is this right? Is it fair or honest? Will not every man who desires to uphold equality and justice say that it is wrong? *We say to the honest voters of the State, that it is wrong to tax the land out of which men have to make their bread by the sweat of their face so enormously high, and allow millions upon millions of dollars worth of Negro property to escape taxation altogether, and other millions of dollars worth to pay only about one-fourth as much as the land.*

No man can defend the present system of Taxation by any fair argument, neither can any man who will stick to the truth, offer any good reason why the Ad Valorem principle under which slaves would be taxed according to their value, should not be adopted; and therefore those opposed to it, are endeavoring to deceive the honest voters of the country by every sort of misrepresentation. They charge that the friends of Ad Valorem wish to tax everything, even stock, household and kitchen furniture, tin cups, &c. That is positively false! and it would seem, that any sensible man, ought to see it at a glance. Now if the friends of Ad Valorem wanted to tax stock, furniture, tin cups, &c., they would not have raised this question of Constitutional reform, before the people; they have *now*, and always have had, the power to tax all these things under the Constitution, and all they had to do was to put them in the revenue bill. But they did not, and do not, desire to tax those things—they ought not to be taxed; they are among the necessaries of life, every family is obliged to have them, and keeping them is itself a tax upon every man. But the friends of *ad valorem* wish to tax the negroes, according to their value, they have not the power so to tax them, because the constitution forbids it, and therefore they appeal to the people who have the direct and immediate control of the Constitution, so to amend it that slaves may be taxed according to their value. And upon this appeal, is the issue and the only issue to be now decided by the voters of North Carolina.

The idea that the friends of Ad Valorem wish to tax everything, is a pure fiction invented by its opponents, and not thought of by them, until lately, when they see that this fair and honest measure is about to beat them. The Raleigh *Standard*, Gov. Ellis' chief organ said, immediately after the adjournment of the convention which nominated Mr. Pool, that "they (the Oppositionists) have inserted in their platform a plank in favor of Ad Valorem. *The object of this is to tax negroes according to their value, instead of per capita as at present*"—not pretending that they wanted to tax anything not already taxed; and the great burden of the argument contained in the Address of the Democratic Executive Committee, issued shortly after Gov. Ellis' nomination, was that Ad Valorem would be wrong because it would increase the taxes of the East—when the present Constitution was an agreement between the East and the West, in 1835; and that it would make the institution of slavery unpopular and drive the negroes out of the State. But now, when they see that a large majority of the people, are in favor of making the slaveholder pay his fair share of taxes, upon his slaves, they have discovered all of a sudden, that those who are in favor of Ad Valorem, want to tax everything. *Honest men of North Carolina, be not deceived! No friend of Ad Valorem wants to do any such thing. It is all stuff and gammon about taxing stock and furniture and tin cups, &c. It is not the poor man's stock, and furniture, and tin cups that they are frightened about, they are afraid their negroes will be taxed.*

The opponents of Ad Valorem, according to their published platform, are themselves the men who are in favor of *taxing all the necessaries of life and all the articles of common use*. Let us see what their platform is: after stating in substance, that it is premature, unwise and unjust, to alter the constitution so as to allow negroes to be taxed, they say—"We deem it the duty of the Legislature when passing acts for the raising of revenue, so to adjust taxation as to bear as equally as practicable *within the limits of the Constitution* upon the various interests and classes of property in all sections of the State." Now, recollect, that by the Constitution, negroes cannot be taxed as property, and you see at once that this platform proposes to tax equally, everything upon the face of the earth except negroes, your chairs, your water pail, your cupboard-ware, your ploughs and hoes, your stock and everything else, all belong to one of the "various classes of property;" they are all part of your personal property, and this platform proposes to bear as equally as practicable upon all. Every man opposed to Ad Valorem, claims to stand upon this platform, which proposes to tax all classes of property equally; only negroes are to be left out of this scheme of Equality. It is the most unjust and iniquitous proposition ever made to the people of North Carolina. The friends of Ad Valorem are in favor of discriminating in favor of all those things, and taxing the negro according to value. As the prophet Elijah said to the children of Israel, "*Choose ye between the two.*"

Another way in which those opposed to Ad Valorem, try to deceive the people is this: they say that under this system the taxes on Billiard-tables, bowling alleys, Lawyers, Doctors, retailers of liquors, &c., would be decreased. Now every man who understands the subject, must know that this is not true; those things are not taxed as property, now, but men who keep and follow those pursuits, are taxed for an exclusive privilege to do something which all their neighbors cannot do. Every man cannot practice law, or retail liquor, or keep Billiard tables, &c., a license must be obtained to do those things, and no system of taxation on property, has anything to do with what the legislature may choose to charge men for exclusive privileges. All those things, under the Ad Valorem system, would pay as much as they do now and more if the Legislature saw fit, to charge more for such exclusive privileges.

Remember, that every foot of land in the State, has to pay *twenty cents* on the one hundred dollars worth, yearly into the State Treasury. Remember, that negroes under twelve and over fifty years of age, pay *not one cent*, while between those ages they pay only a poll tax—80 cents.

And remember, that the only way to lighten the taxes on land and the white poll, and to keep the taxes off of things not now taxed—is to give the Legislature the power to make the large slave property in the State pay its fair share of the public revenue.

If you think that this fair and honest measure ought to be adopted—go to the polls every man of you, and vote for and elect the AD VALOREM CANDIDATES. For, it depends upon how you vote in this election, whether the present unjust and oppressive system shall be continued, or whether, Equality and fairness shall prevail.

Fruit Drying.

As the season for fruit drying is approaching, a few hints on the subject may not be amiss, relative to the best plan for putting up fruit in marketable condition. A letter from a fruit dealing firm in New York to a firm in this place, contains the following suggestions on the subject:

"Cut apples and peeled peaches in thin slices, and dry in open air, before the fruit is fully ripe. Unpeeled peaches should be cut in two pieces only. Cherries should have the pitts taken out.

When the fruit is uniform in quality, it is to the advantage of shippers to pack in barrels. It is also better to make a selection and ship each quality under a distinctive mark."

The letter alluded to intimates that fruit will be pretty plenty this year, and consequently, greater care in drying will be necessary in order to obtain good prices. Above all things dryers should be particular to keep the dark and light colored fruit separate, as a very small quantity of black, ugly fruit will spoil a large quantity of nice.

In this connection we will call attention to the advertisement of Mr. Weedon, in another column, who offers an apple peeler that seems well adapted to the purpose of peeling and cutting apples.—*High Point Reporter.*

Severe Hail Storm.

On Tuesday last, a part of this county lying between four and eight miles from town, was visited by a severe storm of rain and hail, destroying crops of all kinds in its way. We have heard of its reaching Lynche's creek on the Pee Dee. It is ascertained that it commenced at the Blue Ridge and passed from the north-west to the South-east. We crossed on Saturday morning last, the path of the storm and where but a day or two before, cotton and corn were luxuriating in rich profusion, scarcely a vestige was left, the fields of cotton appearing worse than in the winter, not a spear of vegetation to be seen on the ground. Some of the hail is represented as being uncommonly large. Although the farmers along the tract of the storm have suffered very much yet there is cause for rejoicing, for it could have been much worse. "What cannot be cured must be endured," and instead of repining as we have heard of some, we should try and retrieve the damage by trying to improve the balance of the season.—*Charlotte Whig.*

From the Fayetteville Observer.

System of Equal Taxation.

Perhaps there is no subject on which our local laws are more complicated, unequal, and difficult to be understood, than the levying taxes, and, certainly there is no subject which ought to be made more plain to the meanest comprehension, for it concerns every man, high and low, to know what are his obligations and duties in the matter. The law is construed differently not only by private individuals but by public officers. And the consequence is a want of uniformity in bearing the burdens which it imposes. Nor does there seem to be much improvement from year to year. The present act is as objectionable as any of its predecessors—a fact probably not owing to any want of practical business information of the Chairman of the Finance Committee who had the subject in charge, but to a manifest want of it in the great majority of those who were associated with him in the Legislature.

Having always had a great respect for the State of Georgia—"the Empire State of the South,"—we have been at some pains to inform ourselves as to her system of taxation, in which purpose we have been courteously assisted by the Editor of the Savannah Republican and by Peterson Thweatt, Esq., the Comptroller General of the State. From them we have received a copy of the tax laws and some of the latest annual Reports of the Comptroller. The tax laws, passed in 1852 and 1854, are very simple and brief. not one-sixth part of the length of ours. The system is generally ad valorem, with some exceptions. Under it the necessary revenue, $436,121, was raised by a tax of only 6½ cents on the $100 value of real and personal property, as given in by the owners under oath. The aggregate amount of property given in last year was $609,453,983; viz:

23 759 223 acres land, average value $4.43	$149,547,880
Value of town and real estate,	82,120,314
443,304 slaves, average, $612,63.	271,620,405
Money and solvent debts,	96.124.701
Merchandize.	13.631,687
Manufacturing stocks, &c.,	4.428,132
Furniture, (under $300 is not taxed.)	2.125,045
Shipping.	631,731
Property not enumerated,	30,315,089
	$609,453,984

Besides the ad valorem tax on all property, there is a poll tax of 25 cents on every white man between 21 and 60 years of age, $5 on professional men and artists, $5 on every free negro, and special taxes on banks, railroads, insurance companies, &c.

The law exempts from taxation, all property belonging to religious, literary and charitable institutions; all plantation and mechanical tools, all furniture not above $300 in value, all libraries, all poultry, all annual crops and provisions, fire arms, (not for sale,) wearing apparel, and $200 value of other property.

This seems to us to be a wise and beneficent law, easy of comprehension, and relieving the very poor of any tax whatever, except the poll tax of 25 cents. The debt of North Carolina is larger than that of Georgia; and we doubt if its taxable property is so large, (though Gov. Ellis and Mr. Pool are said to estimate it at $700,000,000,) and therefore the poll tax in this State could not properly be reduced so much as from 80 to 25 cents, any more than the land tax could be reduced to 6½ cents on the $100 value; nor perhaps could quite so much of "furniture" and "other property" be exempt; but every tax law ought to, and no doubt will, as heretofore in this State, exempt the other articles named. For the same reason (our large debt) North Carolina may very properly require a tax for a license from retailers of liquors, circusses, billiard tables, and some other such things now taxed here but not noticed in Georgia.

Supposing that there is $500,000,000 worth of property taxable under this view of the question, in North Carolina, exclusive of the articles properly to be exempted, a tax of 11 cents on the $100 would yield $550,000, and the present or even a less tax on white polls with licenses to retailers, &c., would make up the necessary revenue of $633,000, as last year.

The Georgia law requires every individual to give in, under his oath, a list of his taxable property, affixing a fair value to it. If any one should fail or refuse to do so, the tax Receiver to list his property, affix a valuation, and collect a double tax. The person giving in swears "that his property is not worth more than the valuation." A conscientious man will rather exceed than fall short of the value of his property.

This, of course, puts it in the power of the owner to defraud the State by perjuring himself; but such a power is incident to our own present system in North Carolina and to every other system that ever will be devised. We do not think our people, however, less honest than those of Georgia, and there the system works well. As an evidence of this we may mention, that the people voluntarily increased the value of their lands from 1858 to 1859, $10,681,910; that is, from an average value of $4 11 an acre in 1858 to an average of $4 43 in 1859. And in the same way they voluntarily increased the value of their slaves $44,154,478; that is, from an average of $526 39 in 1858 to an average of $612 63 in 1859. The aggregate increased value on all taxable property from 1858 to 1859 was no less than $70,534,762. This shows that the people may be trusted, though some persons appear to think otherwise.

By the way, our recent estimate of the value of slaves at $600 on an average, was complained of by the Wilmington Journal as too high—$400 was enough, said that paper. Yet here we find the people of Georgia actually giving in theirs, a year ago, at $612 63. This shows that we were, as we said, rather under than over the mark in the estimate of $600.

The obstacle to the adoption of the Georgia system in this State, with such variations as our different circumstances may require, is the existing constitutional provision exempting more than half of all the slaves from any taxation and affixing almost a nominal tax on the other half. Remove this unequal and unjust discrimination, and there would be no difficulty in simplifying and equalizing our system somewhat as that of Georgia is. These are our own views of what would be a proper basis for a system of taxation. Of course the constitution of the State will not enter into particulars. It belongs to the Legislature to do that. The constitution now *prevents* equal taxation. The Whigs wish to remove that obstruction.

It is no objection to us, whilst it ought to be an argument with our Democratic friends in favor of the Georgia system, that that State is and has long been Democratic. We like fair and equal laws, whether originating with Whigs or Democrats. We do *not* like our own unequal and incomprehensible laws. Georgia is, besides, unquestionably first among the Southern States, in progressive improvement in all that makes a State great. Her example is worthy of imitation.

One more remark, and we will dismiss this Georgia system for the present. That State is situated like ours—an Eastern and a Western section. The East, as here, has the greater proportion of slaves, and of wealth generally. Yet an equal tax on all property, slaves and all, has never been complained of in any part of that State, but appears to be universally acceptable, and admirable in its practical working. Nobody in Georgia appears ever to have imagined that to tax every slave as *property*, according to its value, would either drive slaves out of the State or give aid and comfort to the Northern fanatics. It was reserved for the Democrats of North Carolina to make such notable discoveries. Is Georgia, Democratic Georgia, less alive to the importance of protecting that great interest than the Democrats of North Carolina?

Non-Intervention

Under the stress of extreme necessity, the leaders of the Democratic Party are being called upon for counsel. Accordingly we now see letters from many of them—all, or nearly all of them Douglas Squatter Sovereign Free Soilers—endeavoring to fasten upon the South an acquiescence in the fatal doctrine of Non-Intervention, in the sense of an utter abandonment of all her rights in the common territory of the Union. And Mr. Stephens in his late letter bolsters himself with the declaration of Mr. Calhoun in 1848, and that it was a part of the Compromise of 1850. We deny that Non-Intervention was even intended to be applied in the sense Squatter Sovereign Douglas and his supporters are attempting to apply it. The position taken by the seceders from the Charleston Convention, and so ably defended by Col. B. C. Yancey on Saturday last in this city, is the true doctrine which would have been held by Mr. Calhoun, were he now living. Any other view is inconsistent with all that great man's efforts and opinions.

Under what circumstances did Mr. Calhoun make the remark quoted by Mr. Stephens? It was in 1848, and in reference to the doctrines embraced in the Wilmot Proviso. That Proviso intended direct Intervention by Congress against Slavery—Mr. Calhoun, as opposed to *this*, advocated Non-Intervention. He denied that Congress had the power to either plant or prohibit it anywhere, and by necessary implication, he denied the right of a Territorial Legislature to impair or destroy the value of slave property by unfriendly Legislation. To say the least of it, it is unbecoming the pretensions to fairness and to statesmanship set up by Mr. Stephens, for him to resort to such means as he does, to induce the Southern people to believe, that the doctrine advocated by Douglas and his friends was that held by Mr. Calhoun, or that it formed the basis of the Compromise of 1850. Under the Constitution slavery is recognized as property, having equal rights in the common territory of the Union, with all other property. To admit the doctrine that a territorial Legislature has the *right* to Legislate "unfriendly" to it, so as to make it worthless in that territory, would have been to have surrendered a right he would defend, and surrender only with his life. Consequently, Mr. Stephens descends so low to maintain a gross wrong, as to attempt to impose upon the South as an opinion of Mr. Calhoun, one which he never held.

Fortunately, however, we are not left in doubt on this subject. Mr. Calhoun has himself spoken, and spoken unmistakably. In March, 1850, he used the following language:

"In claiming the right for the inhabitants, instead of Congress, to legislate for the territories, the executive proviso assumes that the sovereignty over the territories is vested in the former; that they have the same inherent right of self-government as the people in the States. The assumption is utterly unfounded, unconstitutional, without example, and contrary to the entire practice of the government, from its commencement to the present time."

Hence, to our mind and, we believe, to the minds of all men seeking the truth, and whose views are not distorted by political ambition, this explains the language of Mr. Calhoun, as quoted by Mr. Stephens, in which the former says he would 'save the whole subject where the Constitution and the great principles of self-government have left it.' This language is not only *explained* by the quotation we make above, but the effect Mr. Stephens intended it to have is utterly destroyed. And, besides, the remark quoted by Mr. Stephens was made in regard to Intervention, before the other question arose—hence, it did not apply to the recent Free-soil doctrine of Douglas; while, on the other hand, our quotation was uttered two years subsequently, was an answer, to it, and, consequently directly in point.

The second section of the Act organizing the Territory of New Mexico, provides that when admitted into the Union, it shall be received with or without Slavery, as the Constitution may prescribe at the time of admission; and Section fourth provides 'that the legislative power of the Territory shall extend to all rightful subjects of legislation consistent with the Constitution of the United States, and the provision of this Act.' The Utah Act was of the same character.

Now, Non-Intervention was the doctrine of Mr. Calhoun. That seems to be the doctrine of the Compromise measures of 1850. Hence, the legislation of the Territorial Legislature is restricted to '*all rightful subjects.*' Was, or is slavery *a rightful subject* upon which such *unfriendly legislation* may be had in the Territories, as to impair or destroy its value? Does not Mr. Douglas regard slavery a rightful subject of legislation, with a view to its prohibition? Is not an attempt to *prohibit*, an act of *Intervention against the Institution?* Is it not, therefore, inexcusable and unpardonable trifling with language, and a base perversion of the life-time opinions and acts of Mr. Calhoun, to attempt to make him endorse the heresies of Squatter Sovereign Douglas? Mr. Douglas says that the Territorial Legislatures have the right, and hence the power, by 'unfriendly legislation,' to keep slavery out of the territories. Mr. Calhoun says 'the assumption is *utterly unfounded, unconstitutional, without example*, and contrary to the entire practice of the government, from its commencement to the present time.' How can it be claimed that Mr. Calhoun and Mr. Douglas are a unit on this question? It is perposterous, and an insult to common sense to claim it.

Where Mr. Calhoun would have stood to-day, in this crisis, is of course matter of speculation. But we entertain not a doubt, keeping in view his speeches and his course as a public man, he would have boldly advocated protection. We know it is claimed that he avoided *claiming* it, because, according to his view, to claim the right of protection, admitted the right of Congress to legislate, and that would involve the right to prohibit. That evinced great caution; and it also leaves us to infer that he did not believe that the preposterous, '*unconstitutional*' doctrine of Douglas would ever be set up in good earnest. But had the institution been attacked in the territories, and the issue had been forced on *him* in his time, as it has upon *us*, he would not have hesitated to have demanded protection. To believe anything else, is to believe him to have been a traitor to his section and to himself.

But Mr. Calhoun was willing to leave the subject 'where the Constitution left it.' Where does that leave it? To show where, we quote from the decision of the Supreme Court in the Dred Scott case.

"Now, as we have already said in an earlier part of this opinion, upon a different point, the right of property is expressly affirmed in the Constitution. The right to traffic in it, like an ordinary article of merchandise and property, was guaranteed to the citizens of the United States, in every State that might desire it, for twenty years. And the Government, in express terms is pledged to protect it in all future time, if the slave escapes from his owner. This is plain words—too plain to be misunderstood. And no word can be found in the Constitution which gives Congress a greater power over slave property, or which entitles property of that kind to less protection than property of any other description. The only power conferred, is the power coupled with the duty of guarding and protecting the owner in his rights."

The above shows where Mr. Calhoun rested this question, and that his confidence was well placed.

Those, who, by force of the aggressions—or of the aggressive tendency of the opinions of Squatter Sovereign Douglas and his friends and defenders—have been forced to advance beyond the doctrine of Non-Intervention, and to demand protection, or the assurance of it, are taunted with being inconsistent. This is not so. They believe the old doctrine to be the true one still. But when that is overleaped, and Intervention occurs as Douglas would have it, then they are forced to demand the proper Constitutional remedy—which, according to the decision quoted, is *protection*.

But suppose we admit inconsistency; what then? If a man has been a rogue all his life, must he continue a rogue and refuse to become honest, because it would be inconsistent? If a man has been a wicked, sinful man all his life, must he continue so, because to repent would be inconsistent? If a man has been an infidel all his life, must he continue to be one, after being convinced of his error, because to recant would be inconsistent?—And, because the South *once* said she was satisfied with and endorsed Non-Intervention, as the true policy, shall she, after being fully convinced of her mistake, refuse to renounce the doctrine, because to do so would be inconsistent? Away with such folly.—The South has been sold and humbugged, through the intrigues of her public men for political preferment, while she has been divested of her rights. It is time she should awake to a sense of her condition, and we think she is doing so. For her present degradation she is as much indebted to Mr. Stephens as to any one else. A few years ago he denied that Squatter Sovereignty was in the Kansas-Nebraska bill.—Why? Because he believed the doctrine wrong—or at least that the South was not ready to receive it.—*Now*, he is defending it, and urging the claims of a Squatter Sovereignty candidate to Southern support.

Nat. American.

The Peruvian Giants—More Evidence.

We noticed a short time since the finding of the remains of a human head of an enormous size in a lot of Peruvian guano, at Petersburg, Va. The Norfolk Day Book, of the 16th ult., says that in a lot of that fertilizer received at that port, has been found the vertebrae of a human being, about twice the size of that portion of the human frame to be found in those now living, which shows that a race of men of extraordinary size once inhabited that part of the world. The same paper adds that various bones of extraordinary size have been found. The presumption is, that the workmen have struck a burial ground of some race of giants, and are exhuming them for the benefit of agriculture.

The new crop of Coffee in Brazil is larger than ever before known, the limbs of the trees having to be propped up to prevent their breaking beneath the weight of the growing berries. The new coffee will not be in market before the middle of June.

THE MASK OF FASHION.—Scene a Lady's Boudoir.—Julia: Why, dear, you do surprise me—whatever are you putting that abominable rouge on for? Lady B.: Well, Fanny, if you must know, I am going to confess, and the rouge is to hide my blushes.