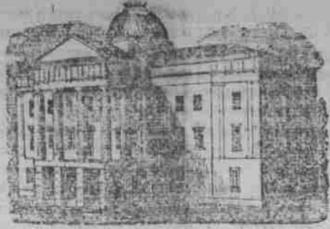


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NO. 11.

TERMS.

The North-Carolina Times will be sent to Subscribers at Two Dollars and a half per annum, if paid in advance. Three Dollars will be charged, if payment is delayed six months. These Terms will be invariably adhered to.

ADVERTISEMENTS.

For every Sixteen lines, or less, One Dollar for the first, and Twenty-five Cents for each subsequent insertion. Court Orders, &c. will be charged 25 per cent. higher, but a reasonable deduction will be made to those who advertise by the year.

Letters on business, and all Communications intended for publication, must be addressed to the Editor, and post paid.

LEGISLATIVE.

AN ACT

To increase the Revenue of the State.

WHEREAS, There are many wealthy citizens of this State, who derive very considerable revenues from moneys which produce interest, dividends and profits; and who do not contribute a due proportion to the public exigencies of the same:

1. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That hereafter there shall be levied the sum of three cents upon every dollar of interest, safely secured or actually due or received, upon all sums of money at interest, whether in this State or out of it—at any time during the year immediately preceding the time when the owner thereof shall give in his, her, or their tax-list.

2. Be it further enacted, That hereafter there shall be levied the sum of three cents upon every dollar of profit or dividend safely secured, and actually due or received, upon all sums of money vested in trading in slaves, or resided in sailing or steam vessels, (excepting the profits of such vessels as are under the burden of twenty tons,) or any other species of trade, or vested in stock of any kind, or in shares of any incorporated or trading company, whether in this State or out of it—at any time during the year immediately preceding the time when the owner or owners thereof shall give in his, her, or their tax-list. Provided, that this act shall not authorize the taxing of any stock or shares in any of the incorporated Banks of this State, already taxed by law; and provided further, that no person whose interest, dividend, or profit shall not exceed the sum of sixty dollars, shall be subject to the tax imposed by this statute.

3. Be it further enacted, That so much of the capital stock in trade of any merchant or jeweller, wholesale or commission merchant, as is now taxed by the 14th section of the 102d chapter of the Revised Statutes, shall be exempt from the provisions of this act.

4. Be it further enacted, That each and every person whose interest, dividend, or profit is subject to taxation, as heretofore provided, shall have an amount equal to the sum of interest, which he, she, or they own or pay, or secure to be paid upon his, her, or their own debt or debts, exempt from the provisions of this act.

5. Be it further enacted, That the taxes by this act imposed, shall be returned on oath to the Justices of the several counties in this State, appointed to take the list of taxable and taxible property in their respective Counties; and shall be collected by the Sheriffs of the several Counties in this State, at the same time and in the same manner in which they now collect other State taxes, and shall by them be paid into the Treasury of the State at the same time and under the same penalties which are now prescribed by law for the collection and payment of other State taxes. Provided further, that this act shall not extend to the interest or dividends accruing to any literary institution.

6. Be it further enacted, That hereafter there shall be imposed and levied annually the following taxes, to wit: On all surgeon dentists, all practicing physicians, all practicing lawyers, and on all other persons (except Ministers of the Gospel of every denomination, Governor of the State, Judges of the Supreme and Superior Courts, whose practice, salaries, or fees, or all together, shall yield an annual income of not less than five hundred dollars, the sum of three dollars. Provided, however, that every physician, and lawyer, and surgeon dentist shall be exempt from the provisions of this law for the first five years of his practice.

7. Be it further enacted, That hereafter there shall be imposed and levied annually a tax upon the following articles, to wit: On all gold and silver plate in use by the owner or owners thereof, of value fifty dollars, and not exceeding five hundred dollars, the sum of two dollars; and on all gold and silver plate exceeding in value five hundred dollars, four dollars; On all pleasure carriages in use by the owner or owners thereof, with four wheels, exceeding in value two hundred dollars, the sum of one dollar; on all harness, in use by the owner or owners thereof, the sum of two dollars; on all piano fortes, in use, the sum of one dollar, except in Seminaries of learning; on

all retailers of spirituous liquors, ten dollars, instead of four dollars, as now taxed by law; on all public billiard tables two hundred dollars, instead of five hundred dollars, as now taxed by law; on all bowling alleys, whether called nine-pin or ten-pin alleys, or by any other name, twenty-five dollars; upon every pack of playing cards, ten cents—and every merchant, shop-keeper, and public dealer in goods, wares and merchandise shall state on oath how many packs he has sold within the last year. Provided, that this enactment shall not be in force before the first of April, in the year 1850.

8. And be it further enacted, That every person who shall bring any horses, mules, or hogs into this State from any other State, by the drove, and shall dispose of the same or any part thereof in any County in this State, shall pay the Sheriff of every such County the sum of five dollars; which tax shall be accounted for by the Sheriff in like manner as other public taxes: And upon paying such tax, and obtaining a receipt therefor, and a license to sell such droves or part thereof, such person shall be authorized to sell and retail such horses, mules, or hogs that may belong to their present drove, and no others, for the term of one year; and that each and every person who shall sell such drove of horses, mules, or hogs, or any part thereof, without having previously paid the tax thereon, and without having obtained a license so to do, or who shall refuse or neglect, upon the request of the Sheriff or his lawful deputy, or any Justice of the Peace, to show such license, shall pay a tax of one hundred dollars, to be collected by the Sheriff of the County where such failure takes place, by distress and sale of the property of such delinquent, to be applied, one-half to the use of the State, and one-half to the use of the Sheriff collecting the same.

Be it further enacted, That each and every person shall annually render to the Justice, appointed to take the list of taxable and taxible property, as a part of, and addition to, his taxable and taxible property, the amount of tax or taxes which he, either in his own right, or the right of any other person or persons whatsoever, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, is liable to pay under this act; and it shall be the duty of said Justice to administer the following oath to all such persons as may be liable to pay the same, and to list their property for taxation, to wit: You, A. B. do solemnly swear (or affirm, as the case may be,) that you, either in your own right, or the right of any other person or persons whatsoever, either as guardian, attorney, agent, or trustee, or in any other manner whatsoever, are not liable for more taxes under an act of the General Assembly, entitled "an act to increase the Revenue of the State," passed in 1848-'49, than the amount which you have now listed; and that in all other respects the list by you now delivered, contains a just and true account of all the property which by law you are bound to list for taxation, to the best of your knowledge and belief, so help you God.

10. Be it further enacted, That it shall be the duty of every Justice of the Peace, who shall take a list of the taxable property in the State, before administering the oath aforesaid, to call over to each person giving in his list of taxable property, all the subjects and articles subject to taxation.

11. Be it further enacted, That each and every person liable to pay taxes, by and under the provisions of this act, who shall fail to list the same, or refuse to take the oath herein prescribed and required, shall, in addition to the payment of a double tax, forfeit and pay into the Public Treasury the sum of one hundred dollars for each year's failure or refusal aforesaid; and it shall be the duty of the several Sheriffs aforesaid, to levy, collect, and account for the same as in cases of double tax, unless the County Court shall within nine months thereafter, on satisfactory cause shown to them by such delinquent, order such forfeiture to be released and remitted.

12. Be it further enacted, That it shall be the duty of the Justices appointed to take the list of taxable property, to list the taxes herein required to be listed in separate columns, headed as follows, to wit: Tax, interest, dividend, and profit; physicians, lawyers, salaries and fees; gold and silver plate; pleasure carriages; gold and silver watches; and the Clerks of the several County Courts shall record, advertise, and return the same to the Comptroller's Office in the same manner, and in case of failure, under the same penalties, forfeitures and liabilities as are now prescribed by law in relation to all other taxable.

13. Be it further enacted, That all the persons and property herein mentioned and taxed, shall not be subject and liable to be taxed by the several County Courts.

14. Be it further enacted, That all laws and clauses of laws coming in conflict with the true intent and meaning of this act, be and the same are hereby repealed.

15. Be it further enacted, That it shall be the duty of the Public Treasurer to have prepared and printed on large sheets of paper, suitable for the purpose, with all the articles subject to taxation, whether under this act or any other law now in force, mentioned seriatim over the heads of parallel columns, in which the amount or quantity of each article to be listed is to be set down; and that the Treasurer shall furnish to each County Court

Clerk in the State, two copies of the same for each tax collection district in said County; and that the expense of preparing and printing the same be defrayed from the Public Treasury.

Read three times, and ratified in General Assembly, the 29th day of January, 1849.

A true copy.

WILLIAM HILL, Secretary of State.

Resolved, providing for the publication of an act passed at the present session of the General Assembly, entitled an act to increase the Revenue of the State.

Resolved, That the public Treasurer be directed to have printed, on large sheets of paper, one thousand copies of the act passed at the present session of the General Assembly, entitled an act to increase the Revenue of the State; and that he distribute the same among the Sheriffs of the respective Counties of the State, in proportion to their size and population, to be put up at the most public places for the inspection and information of the people; and that the expense of the same be defrayed from the Treasury.

Read three times and ratified in General Assembly, the 29th day of January, 1849.

A true copy.

WILLIAM HILL, Secretary of State.

CONGRESSIONAL.

NILES UPON ALLEN.

We give the following graphic sketch of part of the Speech of the Hon. John M. Niles, delivered in the Senate last week. Our readers will relish the dry sarcastic humor which pervades it—and his description of the Loco-foco Heiress is both truthful and comic. The triumphal cavalcade of Cass and his followers through New York, Albany, &c. with the incidents at Cleveland, amid the "noise and confusion," are too rich to be quietly forgotten; and Mr. Niles revises their memory in such a manner as no doubt gave Mr. Allen a fit of the colic, and twitched the nerves of Foster, & Co. with insupportable agony. We commend the extract, as full of amusement for the reader:

If the Senator is ambitious of leaving this Hall with the high honor and glory of having been assailed by me, and to tell the country that I am a deserter from the Democratic party, so be it. I shall care very little about it. I intend to do justice to that Senator now, and I hope I always shall. I cannot say what I may do, but I feel anxious that a Senator who has infused new elements into the public mind, who has done so much to create public sentiment, shall have justice done him for his efforts, here and elsewhere! [Laughter.]

The Senator from Mississippi, (Mr. Foote,) observed the other day that I had occupied a portion of my early life in compiling history. Now, if I have time, I may probably renew my labors in that line, and if nobody should write the history of the country during the period the Senator has acted so conspicuous a part, and especially in creating new elements in the public mind, I may attempt to do justice to the Senator by becoming the chronicler of his deeds. [Laughter.] Why, history should look after a man who is able to create and infuse new elements into the public mind; and although not very ambitious, still I know I have a little of that weakness, and who is there who would not be proud, even in the humble capacity of an historian, of distinguishing his name by chronicling the illustrious deeds of that Senator? [Laughter.] It would be immortality, sir. I think his deeds in the Senate as well as in other places are worthy of commemoration, and should be perpetuated by the historian's pen. Should I feel it to be my duty, in default of other able writers, to undertake the task of handing down the illustrious deeds of my illustrious friend to the study and admiration of generations yet to come, I certainly shall not shrink from the task.

There is my friend from Ohio (Mr. Allen) on the other side of the Chamber who has also performed memorable feats upon the battle-fields of his State. Why, sir, Ohio has been the Flanders of this country in the wars which have been carried on for the last twenty years. Many and desperate have been the battle-fields there, and many and desperate have been the battles fought upon those fields. [Laughter.] And I believe both of the honorable Senators who now represent that State in this body have been field marshals in those wars. [Renewed laughter.] Those were terrible wars, and, of course, the glory accruing to those who bore a conspicuous part in them, whose genius and valor carried them and their party triumphant through those fearful contests, is proportionately enhanced. Those were terrible wars, where men marched deliberately forth, and with a self-deception scarcely paralleled in the world's history, exposed themselves to all the dangers, fearful as they were, of those conflicts, where man met man front to front, assailing and assailed with that terrible instrument, the sword of the tongue. [Laughter.] These campaigns were greater than those of Hannibal, the Duke of Marlborough, Prince Eugene, Bonaparte, or Marshal Villiers, because they relate to the conquest of mind over mind. What more sublime contests can there be than these? The history of these campaigns should be written. They enter largely into the history of the country.

in which these honorable Senators have acted so distinguished a part, and justice to them, as well as justice to the country and the world, demands that a faithful account of the heroic deeds executed by my honorable friends during those terrible wars shall be recorded for the benefit of posterity.

Apollo, Mr. President, I might call something worthy of my pen in the more recent events which have transpired around us, and in which my honorable friend (Mr. Allen) has acted a prominent part. I might, if I should feel so disposed, give a graphic account of what might be called the "Hera of 1848," or the "Flight of the prophet and his friends," who fled to Mexico, stopped on their way either at Gotham, and proclaimed a new creed of politics I will not forth in a celebrated discourse known as the "Nicholson Letter." That narration, I think, would be of interest to the country. My friend, who was the mouthpiece of the mission, or claimed this new doctrine to the Gothamites, who are great heretics and Brownbarners; and he declared not exactly "Great is Allah, and Mahomet is his prophet," but he proclaimed, "Great is Democracy and General"—no matter what General—"is his prophet."

And what did the people say in response to this? Why, sir, they listened, but, as I have been informed, the result was pretty much the same as when Richard III. sent out Buckingham to proclaim him king, except that Buckingham managed the affair a little better than did my friend from Ohio. Buckingham took out some of his own retainers, and scattered them around among the crowd, and when he proclaimed Richard king, these retainers hurrahed and cried out at the top of their voices "God save King Richard!" and that made a very respectable showing, but the people said nothing. When Buckingham made his report to Richard, the latter wanted to know what the people said. Buckingham replied that the men he took out with him shouted "God save King Richard!" But impatiently demanded Richard, "What did the people say?" "Not a word," answered Buckingham; the citizens are mum." There was no response in that case except from the hired retainers, and I believe on the occasion in which my friend from Ohio acted the part of Buckingham there was no response at all, he not having taken the precaution which his great prototype did, to mix in among the crowd some of the faithful Hunkers to raise a shout of applause.

But, not discouraged by their poor success at Gotham, they went on to headquarters, and undertook to make the same proclamation there. They got up an immense concourse at Medina, or Albany or some point near the termination of this flight, where again the honorable Senator from Ohio was the mouthpiece to proclaim this new creed, put forth in that new decree called the Nicholson letter. On that occasion the honorable Senator, I believe, went back a great way, and entered into a profound historical argument, in which he attempted to explain to the people the origin of the two great parties of this country. He went back, I believe, as far as the time of the formation of the Constitution, and commenced tracing the course of events down to the present day, raking up, describing, and analyzing all the old party schemes and measures, and showing the positions of all parties on all subjects, from the time that the political elements of the country first began to take on the form and name of parties down to the very moment at which he was then speaking. The people listened to the honorable gentleman's arguments and historical reminiscences with admirable patience for some time, but at last they became wearied, and several voices were heard crying out, "These are old subjects; we have heard them discussed many times; we do not care about them; what have you got to say about the proviso?" There was no response to that question. The honorable gentleman, with the most stoical indifference, proceeded, and, without seeming to heed the "expressed will of the people," continued to trace matters along down, showing what had been the position of such a party at such a time, and what had been the position of such and such individuals at such and such times; rehearsing the United States Bank question, rearranging the subtlety scheme, extolling the Mexican war and the acts of the Administration, till, at last, the people would stand it no longer, and they cried out again, "These are stale matters; what have you to say on the question of the proviso?" [Laughter.] Still there was no response to this very reasonable inquiry. Then there was a remark made by some one, "Jackson we know, and Van Buren we know; but who are ye?" [Renewed laughter.] This occasioned a general shout and brought matters pretty much to a close, and the affair was terminated in this lame and impotent manner. The people did not recognize the mission or the doctrines of my honorable friend. They were heretics, and had not become indoctrinated into the faith of this new creed, which had been set up by this new prophet, and therefore did they bring matters to this sudden and shameful termination.

Mr. President, these matters will come out among us, and they should be recorded. They enter into the history of our country, and I hope somebody will pay attention to them. Although I do not pledge myself to attend to those matters, yet, if no one else appears who will do justice to them, and to the honorable Senator from Ohio, I rise to declare that I think it will be done, because I think justice should be done to every one. I think that

was a great work on the part of the Senator from Ohio, although, unfortunately for him, it proved a complete failure. All great men fail in some things. All their objects may not be accomplished, but doubtless they have important consequences in some way; and I think there have been and will be important consequences to the whole country from that and other movements of the Senator from Ohio. I am induced to believe this, because I think they have most unquestionably proved that there are some things that cannot be carried out and crummed down the throats of the people, no matter by whom they may have been originated, nor by whom they may be advocated. Those movements have proved that there are portions of all parties that look to something more than the mere name of party, and who, when they are called upon to give their support to doctrines that come directly in conflict with their long-established tenets, and opinions, will resist, and that, no matter what influences may be brought to bear upon them. And I think this spirit of resistance should be encouraged. It is a conservative influence for the maintenance of principles in all parties.

It is not necessary to go further into this matter. I did not intend to go into it at any length, but just to prepare the public mind for the reception of the important documents which will be given to the country when the history of all these movements of my honorable friend shall be written. When that history is written, and all the consequences which have resulted from the movements of my friend are pointed out, I trust that the position that I have taken will be triumphantly sustained, and particularly that from these consequences have originated these mail lines of steamers.

FLORIDA RESOLUTIONS.

The Legislature of Florida lately adopted a series of resolutions relative to the slavery agitation in Congress, among which we find the following:—

Resolved, That the abolition of slavery in the District of Columbia, involving as it does an exercise of power not granted by the constitution, and designed as it is as a means of affecting the institution of slavery in the States, against which it is aimed as a blow, should be resisted on the part of the South by whatever means are best adapted to the protection of the constitution, the defence of herself, and the preservation of the Union."

We regard this as the most sensible resolution upon this subject we have yet seen. The idea that a dissolution of the Union, itself the very worst of evils, can be regarded as a remedy for any grievance, is, to use the words of our contemporary of the Baltimore American, "analogous to that which prompts the morbid mind to contemplate suicide as a means of deliverance from the troubles of the world." The fanatics of the North are greatly electrified at the want of unanimity at the South in support of Mr. Calhoun's ultra measures. They see, plainly enough, that agitation in this quarter, would beget, or keep alive, agitation there; and they hope to succeed in the avowed design of dissolving the Union only by means of agitation.—The moderate councils of the majority of the Southern Delegation, by no means answer their purposes, and they praise Mr. Calhoun because they think he is aiming at the same object with themselves. Richmond Whig.

THE LUXURY OF THE ROMAN TABLE.

The luxury of the table commenced about the period of the battle of Actium, and continued till the reign of Galba. Their delicacies consisted of peacocks, cranes of Malia, nightingales, vulture, and wild and tame fowls; they were also fond of fish. The reigning taste was for a profusion of provisions; whole wild boars were served up, filled with various small animals and kinds of different kinds! This dish was called the Trojan horse in allusion to the horse filled with soldiers. Fowls and game of all sorts were served up in pyramids, piled up in dishes as broad as moderate tables. Mark Anthony provided eight hours for twelve guests. Caligula served up to his guests pearls of great value dissolved in vinegar. Lucullus had a particular name for each apartment, and a certain scale of expense attached to each. Cicero and Pompey agreed to take supper with him, provided he would not order his servants to prepare any thing extraordinary. He directed the servants to prepare the supper in the room of Apollo.—His friends were surprised at the magnificence of the entertainment. He then informed them, that when he mentioned the name of the room his servants knew the scale of expense. Whenever he supped in the room of Apollo, the supper always cost £1,250. He was equally sumptuous in his dress. A Roman Praetor, who was to give games to the public, requesting to borrow one hundred purple robes for the actors, Lucullus replied, that he could lend him two hundred if he wanted them. The Roman furniture in their houses corresponded with their profuseness in other respects. Pliny states, that in his time more money was often given for a table, than the amount of all the treasures found in Carthage when it was conquered by the Romans.

PROGRESS OF THE STATES.

The Louisville Courier gives the following statement of facts, illustrative of the relative progress of the States of the Union therein referred to:— "But look at Virginia, the ancient Dominion the nursing mother of States, of heroes and states-

men, and one of the principal founders of American freedom. Compare her with New York, and how has time's winged flight dealt with her? New York has an area of fifty thousand square miles, Virginia has one of sixty-five thousand. The latter has almost all natural advantages over the Empire State, richer soil, more gradual climate, finer mineral resources, and far better natural means of intercommunication, and how do the two States stand to one another? In 1793 Virginia contained a population of 757,000, and New York only 300,000. And how did the figures stand in 1840? New York had 2,429,000 inhabitants, and Virginia had 1,249,000, a very small fraction over half as many. The worn out lands of Virginia, is a common phrase among the farmers of that State, but who ever hears of the worn out lands of New York? What explanation can be given of these astonishing facts? If the productions of elements that exhibit the prosperity of the two be compared, the results would be still more astounding than those we have shown. Will any one pretend that nature made Virginia the Thracia and New York the Attica of the United States? Or is it the work of man?

In 1789 Kentucky contained 75,000 inhabitants, and Ohio had but 3,000. In 1840, the census tables showed that Ohio had a population of 1,525,000, and Kentucky only 570,000. The question returns upon us, and forces itself upon us, why are these things so? Is Kentucky inferior to Ohio in climate, soil, mineral wealth, manufacturing or commercial facilities? Truth answers, that instead of being inferior in any of these items, Kentucky is superior to Ohio in each and every one of these sources of prosperity. What, then, has produced these results? Are not these political problems full of grave and important subjects for the solution of the people of Kentucky? Do we not owe it to the Commonwealth, to ourselves, and to posterity, to ponder on these things?

We stop the press a moment to say that one of the most interesting Rail Road meetings imaginable has just closed. Such an unanimity of sentiment, cordiality of feeling, and all tending to the glorious achievement of the Central Rail Road project, and the other schemes of improvement, we have never witnessed. We have only room to say that the Hon. D. F. Caldwell, was President, A. Henderson, and others Vice Presidents; and that we had a speech from J. A. Lillington, one from Jas. W. Osborne, Rufus Barringer, his Hon. Judge Ellis, J. L. Clemmons, B. Craige, H. C. Jones, and J. Clarke, all of which were truly happy.—Car. Watchman.

A Dr. M. Curry, of Alabama, claims to have made a discovery, through chemical agencies, to render an iron wedge buoyant in water! He is now lecturing in Mobile on the subject, and says that the most important practical uses can be made of the discovery. Well, what next?

There is a project on foot for having the great United States mail carried from New York to New Orleans in five days. It is proposed to make a Railroad across from the Peninsula of Florida, from some point about the St. Mary's, to a point on the Gulf in the neighborhood of Cedar Keys—steamboats to run from those points direct to New Orleans and New York. If this project can be carried, it will be a great benefit to the States, and knit with yet firmer ties the bonds of the Union.

A FEMALE M. D.—The New York Star says: "We are glad to see a liberal feeling in the Faculty in relation to admitting females, but we fear it as a principle and a precedent. Entreat them to be good nurses and familiar with the diseases of females, but beyond that fear for the consequences. Miss ELIZABETH BLACKWELL, of Philadelphia, who has been pursuing her studies for three years past at the Geneva Medical College, received the degree of M. D. at the annual commencement of that institution on the 23d instant. The subject of her thesis was "ship fever." The appearance of the female Esculapian on the stage was greeted with marked approbation. On receiving her degree she was heard to say: 'With the help of the Most High it shall be the effort of my life to shed honor on this diploma.'"—Albany Express.

THE COOLEST MAN EXTANT.

We heard of a man the other day, who, while the California fever was at its height, very gravely and deliberately promulgated his sentiments somewhat in this wise: "If I was a poor man, without a family, and didn't own any house, or a spot of land, and had no business, and was without account in the world, and never expected to have any, and no father, nor mother, nor sister, nor brother, nor anybody to go to California." He may be safely considered as in no danger of catching the infection. Salem Register.

JOB PRINTING, &c.

THE TIMES OFFICE being well supplied with a good assortment of JOB TYPE, we are prepared for printing, neatly, all kinds of Circulars, Cards, and Handbills, and other work, with dispatch, upon reasonable terms. A share of public patronage in this line of business, respectfully solicited. February 16, 1849.