



EQUALITY AT THE BALLOT-BOX: EQUALITY AT THE TAX-BOX.

By Sherwood & Long.

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From the Fayetteville Observer.

**QUESTIONS AND ANSWERS.**

The reader will find below a very plain and truthful discussion of the ad valorem question. Of its merits the reader will judge for himself; and we think it will ensure his reading of it to inform him that it is so highly appreciated that 30,000 copies of it were printed at this office some days ago—a larger number, we suppose, than was ever printed of any other pamphlet in North Carolina.

**Ad Valorem Explained by Questions and Answers.**

Q. What is the DEBT OF NORTH CAROLINA?  
A. The State owes 8½ millions on bonds already issued. It will soon owe over 13½ millions on liabilities already incurred. The ordinary expenses of the government are on an average over \$100,000 yearly. It is certain the TAXES MUST SOON BE RAISED TO AT LEAST \$800,000 TO \$900,000 annually.

Q. Can this amount be equitably raised under the Democratic system of taxation?

A. No. All kinds of property except slaves, household and kitchen furniture, horses, cattle, hogs, &c., are already taxed as high as they can bear. Slaves however are but lightly taxed.

Q. What! SLAVES LIGHTLY TAXED? How do you prove that?

A. Why by the Comptroller's last Report, \$203,000,000 of slave property paid only \$118,000, while \$98,000,000 of land paid \$191,980. While land paid 20 cts. on \$100 value, slaves paid 5¢ cts. While slaves paid one dollar, land paid three dollars and fifty cents.

Q. Do I understand you to say land pays near FOUR TIMES as much as slaves?

A. Yes, land worth \$1500 pays \$3. A slave mechanic worth \$1500 would be taxed 80 cts. If the slave is over 50 years or under 12, HE WOULD PAY NOTHING.

Q. Why does not the Legislature tax slaves higher?

A. Because the Constitution forbids the taxation of slaves under 12 years old and over 50. Slaves between 12 and 50 can only be taxed as high as white men between 21 and 45.

Q. What is the number of slaves in the State?

A. In 1850 there were 288,548; if they increased between 1850 and 1860 as they increased between 1840 and 1850 (17.38 per cent.) there must now be 338,548—at \$600 each worth \$203,000,000.

Q. What are the number and value of slave polls, i. e. those between 12 and 50.

A. The Comptroller's Report has the number 147,913, but omits those of Edgecombe; add on these and we have not less than 152,000—worth at least \$130,000,000. These one hundred and thirty millions pay only \$118,000, while \$98,000,000 of land pays \$191,980.

Q. What are the number and value of those slaves which cannot be taxed at all by the Legislature?

A. There must be 186,000, worth say \$73,000,000. These seventy-three millions can't be taxed at all, even if the State should be involved in an expensive war.

Q. But why not raise the tax on slaves between 12 and 50, so as to make up for this loss?

A. Because the Constitution does not allow that to be done without raising the tax on the white man. White men are obliged to leave their business to serve as jurors, as witnesses, to fight our battles and for other public duties. The poll tax is high enough already, perhaps too high.

Q. But possibly slaves pay enough for COUNTY TAXES to make up this inequality.

A. No. Land is taxed for county purposes—so are white men. In Wake county, land worth a little over \$3,000,005 pays to County and State \$13,611, while slaves worth over \$6,000,000 pay only \$7,474. Land in Wake pays 43 cents on the \$100, slaves 11 cents. A negro fellow worth \$1500 pays \$1.53; land worth \$1500 pays \$6.45 cents; OVER FOUR TIMES AS MUCH!

Q. Land pays four times as much as slaves! but then, slaves get sick and die; does land get sick and die?

A. Yes; land gets overflowed, wears out, is attacked with drought, with worms and rust. Houses and turpentine trees and fences are burnt. If land is not physicked with manure it soon dies.

Q. But young slaves can't work, don't produce anything: ought they be taxed?

A. Why not? There were in the State in 1850, 5,453,975 acres of land improved, and 15,543,008 acres unimproved. In Wake, 161,091 improved, and 352,178 unimproved; yet all the unimproved land is taxed 20 cents on \$100 value. Besides, little negroes increase more rapidly in value than any other investment.

Q. What is the value of land and slaves combined, and what do they pay into the Treasury?

A. The value is in round numbers \$300,000,000, and they paid \$305,880. An ad valorem tax of a little over 10 cents on \$100 would bring the same amount, by which the LAND TAX WOULD BE DIMINISHED ONE-HALF and a slave of the average value of \$600 would pay about 60.

Q. Do the CONSTITUTIONS OF OTHER SOUTHERN STATES contain restrictions on taxing slaves?

A. ONLY TWO. In Tennessee, none except those between 12 and 50 can be taxed, but they must be taxed ad valorem. In Virginia all property except slaves must be taxed according to value. Slaves over 12 years must be taxed as high as \$300 worth of land, and not higher.

Q. Are there any other INEQUALITIES UNDER THE LAST REVENUE BILL?

A. Yes, many. The following table will show some:

Slaves on \$1000 value, paid	\$0 57½
Taxable slaves, " "	80
Land, " "	2 00
Money at interest, stocks, &c. " "	2 40
Goods bought, " "	5 00
Clothing, " "	15 00
Watches, " "	10 00
Pianos, " "	7 50
Buggies, Carriages, &c. " "	10 00
Liquors bought out of the State, " "	100 00
" bought in the State, " "	50 00
Studs and Jacks, (say) " "	40 00
Mechanics, &c., on their labor, " "	10 00

Mr. Holden, in the N. C. Standard of 20th June, says it was NECESSARY FOR THE DEMOCRATIC PARTY TO PASS THIS VERY LAW.

Q. What mechanics, overseers, &c. pay a heavy tax on their wages?

A. Yes; a machanic making \$500 pays \$5 on his wages and 80 cents on his poll. A slave mechanic working at the same bench, making \$500, would pay 80 cents only.—If the slave is over 50, he pays nothing.

Q. I suppose, then, the white mechanic is free from all other taxes?

A. You are mistaken. Every honest merchant will admit that he charges his tax to his customers. That tax must be paid whether the goods rot on his shelves or are burnt.

Q. Does that make the PRICE OF SUGAR COFFEE, SALT, CALICO, and OTHER NECESSARIES HIGHER?

A. Certainly. Sugar, for example, costing in Petersburg 7 or 8 cents, will be sold in Wake or Orange for 10 or 12 cents. Part of this high price is the tax.

Q. Has the Democratic party provided a REMEDY for this unjust system of taxation?

A. None at all. In their platform they say "they deem it the DUTY of the Legislature, in passing acts for raising revenue, so to adjust taxation that it shall bear EQUALLY AS PRACTICABLE, within the limits of the Constitution, on the VARIOUS INTERESTS and CLASSES of property in all sections of the State."

Q. Does this Democratic platform go for taxing HOGS, DUCKS' CHICKENS, &c.?

A. It does. Hogs are "classes of property," so are chickens; and the platform says it is the duty of the Legislature to "bear upon them."

Q. What is the meaning of the expression "within the limits of the Constitution?"

A. That taxation shall bear equally on ALL CLASSES EXCEPT ON SLAVES; but taxation must not bear equally on slaves because they say it is, premature, impolitic, dangerous and unjust" to alter the Constitution.

Q. What REMEDY does the CONSTITUTIONAL UNION PARTY propose?

A. They say the first thing to be done is to alter the Constitution so as to give the Legislature the same power to tax slaves that they have to tax other property, and then to adopt the PRINCIPLE OF AD VALOREM TAXATION, with proper discrimination.

Q. Does their Platform advocate the taxation of all property, such as hogs, ducks, chickens, &c.?

A. No: this charge is brought to turn away the attention of the people from the two hundred millions worth of slave property. The Legislature can tax these things now if they want to, but do not. They will never tax things so small in value that the expenses of collection will be more than the tax.

Q. But the Democrats say you intend to abolish and increase the tax on the CIRCUS, ON EXHIBITIONS, ON PEDLARS ON LICENSES TO RETAIL and such things; is that true?

A. That is not true. Such things are not taxed as property but as PRIVILEGES, or LICENSES; the Legislature will still have full power over these things. Just so all CORPORATIONS, AS BANKS might be taxed for the exclusive privileges granted them.

Q. Will the tax on BILLIARD TABLES, PLAYING CARDS, BOWLING ALLEYS, DIRKS, and PISTOLS and such articles be necessarily reduced?

A. By no means. The tax on such things is in the nature of a police regulation for the suppression of VICE or for promoting the good order of the community. THE TAX IS A PENALTY. In Tennessee it is a crime to wear dirks, bowie knives and pistols at all—we impose a high tax.

Q. Would the tax on MONEY be lowered necessarily?

A. No, if money is made to pay COUNTY TAXES, it would not be lowered.

Q. Does the Constitutional Union Platform allow of discrimination?

A. Yes, in favor of the NATIONAL PRODUCTS of the State and the INDUSTRIAL PURSUITS, of her citizens.

Q. What is the effect of this?

A. The Legislature may favor our own productions, and the industry of our people, by exempting some articles and by laying higher taxes on foreign products and luxuries, such as Champagne, French brandies &c. It may be very proper and necessary to tax more heavily articles made abroad, where the money is spent out of the State, than articles made here, where the money would be spent among North Carolina workmen.

Q. Have OTHER SOUTHERN STATES ADOPTED AD VALOREM in practice?

A. Yes, Georgia, Kentucky, Maryland, Florida, Louisiana and Texas. So have Arkansas and Missouri, though the Legislature of Arkansas exempts slaves under 5 and over 60 years old; that of Missouri exempts those under three. The provisions of the constitutions of Tennessee and Virginia have been mentioned. Except in these two States the Legislature of all the States but North Carolina have power to tax all slaves.

**Shameful—Dishonorable.**

The Democratic papers in their desperation, are endeavoring to make the impression that Peter Adams, Esq., of Guilford, is an abolitionist. Will not the Whigs of Guilford, on the day of the election, show that they know how to resent such a gratuitous insult upon one of their fellow-citizens. Because Mr. Adams is for Pool, and lives in Guilford, orders have gone forth from head quarters, that he must be hunted down. Whigs of Guilford, to your posts.

**Difficulty Between Messrs. Pool and Ellis.**

The Raleigh Register publishes the following card in explanation of a difficulty which occurred at Hendersonville between Messrs. Pool and Ellis:

We were present at the discussion at Hendersonville on this day, between Gov Ellis and Mr. Pool, in which a personal difficulty occurred; to prevent misrepresentation of the circumstances, we deem it a duty to the public to make a brief statement of the facts. Mr. Pool in his opening speech stated, that it had been reported that he was in favor of taxing everything, tin cups, &c. That his competitor did not say so himself, but only argued so, from the platform of Mr. Pool's party and Mr. Pool went on to remark, that anybody who charged him with being in favor of advocating this thing, told a lie and he authorized every person present to say that he said so.

Governor Ellis, when he came to reply to this part of Mr. Pool's address, charged Mr. Pool with using such language as he would not have used in a rich man's parlor. Mr. Pool, in his rejoinder to this remark, said he did not know any other language which should be used, when such a charge was made, and he would not hesitate to use such language in a rich man's parlor or any where else if it became necessary. Governor Ellis arose from his seat in an excited and menacing manner and said Mr. Pool was using language unbecoming a gentleman. Mr. Pool replied you are no gentleman, whereupon Gov. Ellis made at him, with his right hand extended, which Mr. Pool caught with his left hand and drew back his right hand to strike when a gentleman caught Mr. Pool's right arm and prevented the blow—Mr. Pool being at the time standing at the judge's seat, and Gov. Ellis standing below at the clerk's desk, with the judge's bench, (three feet high) between—when friends interposed and Mr. Pool went on with his remarks and repeated the same thing in the same language as before, and said that Governor Ellis's conduct was unbecoming the Governor of the State of North Carolina. That if he felt aggrieved at any remark of his, this was not the place or the time or the manner to adjust such difficulties. That Governor Ellis knew who he was and that he was responsible to him or any other gentleman for any offence and was ready to settle such matters at any time and in any way.—That the Governor had not chosen the usual mode recognized by gentlemen to settle such matters. Mr. Pool remarked that he did not wish his friends to become excited or take any part in the matter; that he could settle it himself. Gov. Ellis said Mr. Pool's remark to his friends was gratuitous, and that he was Governor of the State and could not fight.—Mr. Pool replied that the law forbid every body from fighting, and the matter closed.

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Hendersonville, July 2, 1860.

**Out for Ad Valorem.**

The Standard in its last issue, accounting for the fact that Avery received a larger vote than he did, as a delegate to the Charleston Convention, gives as a reason, that Avery had just made a violent speech against ad valorem, and the altering of the Constitution so as to tax negroes, whereas it was known that he (Holden) was in favor of said alteration. So the Standard has as at last, come out for ad valorem. If the Standard was in favor of ad valorem at the State Convention, why is it, that he has been saying that it is "premature," "unjust" and "dangerous."

See prospectus of the "Times."