

Wilmington in the Forties.

Attention has been called to the fact that in enumerating buildings of great age or of peculiar construction the residence of the late John Walker, Esq., is worthy of being considered.

It may as well be confessed here that the list of boys in the classical school of Mr. Robert Lindsay—whom I saw given in our last—was sadly defective in omitting the names of Oscar G. Parsley and David S. Cowan—those truly good boys.

In the early forties the judges of the Superior courts were Dick, Manly, Settle, Battle, Bailey, Nash and Pearson. Some of these afterwards attained eminence on the bench of the Supreme court.

The county courts seem to have undergone little or no change throughout their entire existence of near a century. In ordinary trial sessions, one magistrate presided, having on the bench with him two or three other magistrates.

Not one of the resident lawyers of 1840 is now living. Mr. M. London who died quite recently had engaged in merchandising for several years before he entered upon the practice of law.

In those days the whipping post was an instrument, or an institution, or a means for punishment of offenders. A most efficient one, too. It savored of barbarity undoubtedly, and was terribly degrading, still there are crimes for which the whipping post is and ever will be the only befitting punishment.

Many now living will remember that Charles, a slave of P. K. Dickinson, was publicly hanged between Seventh and Eighth streets about midway and a few yards back of the southern line of the street.

THE HOT SUMMER AFTERNOONS TO DISCUSS POLITICS AND SAVE THE COUNTRY.

The court room proper and such other rooms as were necessary were in the upper story and were reached by a stairway located in the southwest corner.

The Town Hall in '40 stood at the intersection of Market and Second streets, and was in structure very much like the court house, though not provided with seats we think, for the comfort of loungers. It was open below and paved, and may at one time have been used as a market house in the lower part.

William Henry Harrison was nominated on December 4, 1839, as the Whig candidate for President. A meeting to ratify the nomination was held in the court house on the night of January 16, 1840, and was addressed by delegates who had returned from the nominating convention.

The shop of Dr. DeRosset was entered by a row of steps cornering on Market and Front streets and, as a guess running up some 6 or 8 feet from the street. The custom house is not remembered by the present writer, to whom the river front at that time was forbidden ground.

One incident connected with this fire, very vividly remembered by those who were Philip Bassardiere. In those days when water had to be pumped into and thrown from fire engines by the hardest kind of physical labor, it might seem unnecessary to say that other means than throwing water had to be resorted to to stay the progress of the flames.

The court house of the first of January, 1840, stood at the intersection Front and Market streets—about 50 feet across Front and about 75 or 80 feet across Market—the brick pavement, answering to the lower floor of a residence, was about one foot, possibly a little more above the level of the street.

THE INCOME TAX.

DECISION OF THE SUPREME COURT ON ITS VALIDITY.

Tax on Rents and State, County and Municipal Bonds Declared Unconstitutional—Balance of the Surplus Sustained by an Evenly Divided Court—The Estimated Income Reduced One-Half by the Decision.

WASHINGTON, April 8.—The President, on being asked this afternoon whether, in view of the decision of the Supreme court on the Income Tax law, an extra session of Congress would be called, said that neither he nor the Secretary of the Treasury saw any necessity for such action and that unless there was an unexpected change in conditions he had no idea that Congress would meet again before the time appointed for its regular session.

The effect of the Supreme court decision on the Income Tax law, so far as the Treasury Department officials can determine, after a hurried estimate made this afternoon, will be a reduction of about one-half in the revenue originally estimated as obtainable from that source, thus making the annual revenue to be expected about \$15,000,000.

The announcement of the decision of the Supreme Court of the United States in the income tax case to-day was made in the presence of a crowded court room, the spectators' lobby being thronged to its utmost capacity.

Chief Justice Fuller read the decision of the court. He said: "We are to be divided as follows: For the law—Justices Harlan, Brewer, Brown and White; against the law—Justices Field, Gray, Brewer, Brown and Shiras.

1. That the Constitution Federal legislation is divided into two great classes: Direct tax and duties, imposts and excises. 2. That the imposition of direct taxes is governed by the rule of apportionment among the several States, according to number and the imposts and excises are levied by the rule of uniformity throughout the United States.

3. That the principle that taxation and representation go together was intended to be and was prescribed in the Constitution by the establishment of the rule of apportionment among the several States, so that representation should be according to numbers in each State.

4. That the States surrendered this power to levy imposts and to regulate commerce to the general Government and gave it the power to levy direct taxes in reliance on the protection afforded by the rules prescribed, and that the compromises of the Constitution cannot be disturbed by legislative action.

"What the constitution intended to prevent," said the Chief Justice, "was that no tax should be laid on the residents of any State by the representatives of other States. The exercise of the power to levy direct taxes was to be restricted to extraordinary occasions."

In conclusion therefore, upon this point, the Chief Justice announced that the court were of the opinion that that part of the bill imposing taxes upon rents obtained from real estate was invalid.

Next in order the opinion considered the third objection to the law. That it imposed upon the incomes derived from investments in State and municipal bonds, and was therefore invalid.

Chief Justice Fuller reiterated the general principle that a tax on Government bonds was held to be a tax on contracts and prejudicial to the public interests. It was, therefore, obvious that such a tax on the power of States or municipalities to make contracts was prejudicial to public policy and therefore unconstitutional.

On the other matter involved in the case of Myrtle vs. Continental Trust company of New York City, and in the case of John G. Moore vs. Joseph S. Miller, commissioner of internal revenue, for an injunction to restrain him from proceeding to carry out the law, appealed from the courts of the District of Columbia, Chief Justice Fuller stated that the court was equally divided.

Upon the question of the constitutionality of the taxation of the incomes of the State and municipal bonds the court was unanimous in the negative. Upon the question of taxation of rents the court was divided 5-4.

DESTRUCTIVE FLOODS. Southwest Virginia Deluged—Much Damage Done—Live Stock Killed.

LYNCHBURG, Va., April 8.—A special from Wytheville, Va., to the News says: The citizens of Wytheville waked this morning to find that the heavy rains during the night had created a flood in the streams, rivaling the famous flood of 1878, the difference being that this flood, though lacking two or three feet of being as high in Reed, river, rose much more rapidly and did equal as much damage.

SUMMER SCHOOL. At the State University—Miss Mathilde Coffin Will Have Charge of the Primary Work—Miss Redford Teaches Primary Reading.

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Financial and Commercial.

WILMINGTON MARKETS.

OFFICE OF THE MESSENGER, WILMINGTON, N. C., April 9. COTTON REPORTS.

Table with 2 columns: Item and Price. Includes receipts of cotton to-day, season's receipts to date, and various market reports.

RECEIPTS OF COTTON TO-DAY 5 BALES. Receipts corresponding day last year 98 bales.

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MARKETS BY TELEGRAPH.

NEW YORK, April 9.—Sub-Treasury balance—coin, \$5,244,000; currency \$85,006,000. Money on call easy at 2 1/2 per cent.

STOCKS AND BONDS. NEW YORK, April 9.—American Cotton Oil, 25 1/2; American Cotton Oil, p'r'd, 71 3/4.

NEW YORK, April 9.—Flour quiet and about steady; winter wheat 120 grades \$1.90@2.30; do. fair to fancy \$2.85@2.90.

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net receipts 82 bales; gross receipts 83 bales. CHARLESTON, April 9.—Cotton quiet at 5 1/2; net receipts 539 bales; gross receipts 539 bales.

St. Louis, April 9.—Cotton steady at 5 1/2-1/4; net receipts 433 bales; gross receipts 437 bales.

HOUSTON, April 9.—Cotton steady at 5 1/2-1/4; net receipts 3,453 bales; gross receipts 3,453 bales.

BALTIMORE, April 9.—Flour dull; Western superfine \$2.00@2.10; do. extra \$2.30@2.50; family \$2.65@2.85.

CHICAGO, April 9.—The leading futures were as follows, opening, highest, lowest and closing: Wheat No. 2—April 54 1/2c, 54 1/2c, 54 1/2c, 54 1/2c.

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