REPORT.

The committee of Finance have had under consideration the various subjects in relation to the public revenue, and likewise the internal improvement poltey of the State, so far as the same relates to, and is connected with, the public treasury.

To a full understanding of the financial condition of the State, the committee have thought it most advisable to present in one view the true state of the public debt, with the amount necessary to meet the accruing interest thereon for the next two years.

To that end we lay before you that portion of the treasurer's report bearing upon the subject, with such remarks and suggestions as seem appropriate to the importance of the questions under consideration :

The State debt, as shown by the report referred

\$5,294,215.40 Estimated disbursements for the year 1857, \$450,912.92

Estimated disbursements for 1858. 477,092.92 \$ 928,005.84 Estimated receipts for '57, \$387,675 45 Estimated receipts for '58, 402,413 34

Showing a deficit for 1857 of " " 1858 of

\$ 790,088.79 63,237.47 74.679.58

Total deficit for the next two years, \$ 137,917.05 The committee cannot well anticipate the happening of any event that will materially affect the above estimates; but in order to provide the deficit which will happen in 1857 and 1858, as shown by the estimates aforesaid; and likewise to provide for such other demands as may be made upon the treasury, and save harmless the faith and credit of the State, do not hesitate to recommend an increase of the public taxes.

The question necessarily presents itself, as to the best mode of equalizing the burdens of government, so as to bear fairly and justly upon all its citizens. The committee are fully apprised that there is a great diversity of opinion upon this subject, and have endeavored, as far as practicable, to reconcile those diverse opinions in the bill proposed.

In the estimates proposed, it is believed that an increase of revenue will be realized of one hundred thousand dollars, which additional sum would place the treasury in easy circums ances, and meet promptly any obligation likely to fall upon the treasury within the next two years.

With this purpose in view we propose to increase the land and poll tax twenty-five per cent., and all the other subjects of taxation now embraced in the revenue law a like increase of twenty-five per cent. and upward. We are not unmindful of the fact that there is some uncertainty in any basis of calculation that can be made, when resting upon contingencies that cannot be foreseen, but the estimates of that character are small in amount.

The land and polls are the only certain and reliable source for raising revenue; nevertheless, it would be manifestly unjust to rely entirely upon that source. Wealth, in every variety of form, should be made to bear its ratio in the general charge and expenditure of government.

The bill which accompanies this report proposes to raise the tax on land from twelve to fifteen cents on the hundred dollars value; likewise to increase the poll tax from forty to fifty cents; these two subjects alone will raise an additional sum of fifty-one thousand two bundred and seventy-eight dollars. A further increase on money at interest, dividends

and prolits of four cents, instead of three, as now provided, would raise some seventeen thousand dollars, and it is believed that if a proper enlistment could be obtained of dividends and profits a very ponsiderable additional amount would be obtained in that way. And a further increase on capital in merchandise

to one-third of one per cent, instead of one-fourth of one per cent. would raise some tifteen thousand dollars, and a like ratio of increase on all other subjects of taxation would increase the revenue equal to, if not considerably over, one hundred thousand

It will be perceived that in the above estimates no mention is made of dividends arising from works of internal improvements, while it is believed our public works are in a healthy and sound condition, and must, in a short time, be in a situation to declare considerable dividends. Still, from their very nature, they are subject to so many casualties, and their dividends so fluctuating it would be much safer to transfer their income to a sinking fund, to meet the principal of the public debt as it falls due. The treasury would then rely upon the land and poll tax, money at interest, dividend and profit, merchant's tax, &c., as a sure, steady and reliable fund to meet the State's liabilities.

The books and vouchers in the comptroller's office are in course of examination, and will be reported on as soon as finished.

The committee take pleasure in saying, that the duties in the office of the public treasury, which of late have become very laborious and responsible, have been discharged by Mr. Courts in a manner that entitles him to much cred t for the commendable zeal displayed in preserving the faith and credit

of the State. If the bill reported by the committee be adopted there can scarcely be a reasonable doubt of realizing therefrom at least half a million of dollars as a permanent source of revenue; a sum amply sufficient to meet all demands likely to fall upon the treasury, and leave a large amount by way of dividends from our public works, to be applied as the wisdom of the Legislature may determine.

All which is respectfully submitted. GEO. D. BOYD, Chairm'n.

AMENDMENTS.

SEC. 2d, to read: There shall be annually levied upon all real property, with the improvements thereon, including entries of land, fifteen cents on every hundred dollars value thereof.

SEC. 3d, to read: If any person shall sell his real property, and shall have no estate within reach of the sheriff to satisfy the taxes imposed thereon, at the time when they become demandable, the land shall be bound for the same; and the land shall be bound in like manner for all the taxes, both real and personal, due from

the original owner. Sec. 4th, to read: Upon every free male, between twenty-one and forty-five years of age, a tax of fifty cents; and upon every slave of either sex, between twelve and fifty years of age, a tax of fifty cents shall be paid by the owner; unless when the owner may be a nonresident, then the hirer shall list and pay the tax : Provided, however, That the county court may exempt from a poll tax such poor and infirm persons, and disabled and insane slaves, as they may declare and record to be fit objects for ex mption: Provided, further, That the tax i sposed by law for the Insane Asylum of North-Caro ma, of one and threefourth cents on every hundred dollars worth of land, and five and one-fourth cents on every taxable poll. is hereby discontinued.

SEC. 5th, to read: Upon each toil-gate of a turnnpike road, a tax of fifteen dollars shall be paid by every owner, and a tax of five dollars per gate by every person who may be permitted to erect gates across a highway : and a tax equal to seven times the lergest toll by the owner demanded upon every public ferry; and a tax of tifteen dollars on every toll bridge.

Upon every stud-horse or jack-ass, let to mares for a price, a tax of six dollars, unless the value of the highest season for one mare shall exceed that sum, in which case a tax of the highest price shall be paid, and they shall be listed by resident owners. Owners residing out of the State, of such as are kept within the same to be let to mares, shall pay the tax forthwith to the sheriff of any county in which the animal may stand; and in case of failure to do so, the shereff shall forthwith distrain and sell

it for the tax.

Sec. 19th, to read: Upon every dollar more than six dollars of net interest, not previously listed, either received during the year next preceding the first of April, or during that time accrued, or converted into principal so as to become an interest bearing subject, (whether decarry on his business.

mandable or not,) on money owed by solvent debt-" ors, wherever they may reside, a tax of four cents.

SEC. 20th, to read Upon every dollar more than six dollars of net dividend or profit, not previously listed, actually due or received during the year ending on the said first day of April, upon money invested in steam vessels of twenty tons burden and upward, or in stocks of any kind, or in shares of any incorporated or trading company, whether in or out of the State; and herein shall be included all bank dividends, bonds and certificates of debt of any other State or country, or of any public corporation created by this or any other State, a tax of four cents.

SEC. 22d, to read : Upon every hundred dollars employed in buying and selling slaves, a tax of thirty-three and one-third cents; upon all sums of one hundred dollars and upward, employed in ony other species of trade, a tax of twenty cents; whether these trades be carried on with cash or upon credit. Sec 23d to read .

Upon each sulky, gig, buggy, barouche, carriage and other pleasure vehicles, in use by the owner, or by his consent, of the value of fifty dollars and upwards, there shall be paid a tax of one per cent. upon the value thereof.

(2.) Upon all gold and silver plate and ornamental jewelry in use, axcept ornamental jewelry worn by females, of as great value as twenty-five dollars, one and one-fourth per cent, on the value; on each go'd watch in use, one dollar and twenty five cents : on each silver or other watch in use, thirty cents: (3.) On each harp in use, two dollars and fifty cents; on each piano-forte in use, one dollar and

fifty cents: (1) On every pistol, except such as are used exclusively for mustering, and on every bowie-knife, one dollar and twenty-five cents; on dirks and sword canes, sixty-five cents: Provided however, That of said arms only such shall be taxable as at sometime within the year have been used, worn, or carried about the person of the owner, or of some other, by his consent :

(5.) On all licensed retailers of wines, cordials, or spirituous liquors, thirty dollars; on all gold headed walking canes in use by the owner, one dollar; on all silver headed walking canes in use by the owner, fifty cents:

(6.) All keepers of houses of public entertainment, whose receipts amount to one thousand dollars or less, shall pay a tax of ten dollars, and onehalf of one per cent. additional tax on all sums over that amount; Provided, That nothing herein containedshall authorize the keepers of such houses to retail spirituous liquors, without taking a license to sell the same from the county courts, and paying tax for the same :

(7.) On each public billiard table, one hundred and twenty-five dollars, except when there are more than one kept by the same individual, in the same room; in that case, a tax of one hundred and twenty-five dollars shall be paid on the first, and sixtyfive dollars on each additional table; on each private billiard table, twenty-five dollars ;

(8.) On each public bowling alley, commonly called nine pin or ten pin, or by what other name called, thirty dollars; and for each additional bowling alley, fifteen dollars:

(9.) On each livery stable, twenty-five dollars: (10.) On each pack playing eards thirty-five cents, to be paid by the seller; and every merchant, shop keeper, retailer, inn or ordinary or tavern keeper, or public dealer in goods, wares, and merchandise, or other thing, shall list the number of packs he may have sold during the year?

(11.) On all pedlers of patent soap, medicines for killing crows, chinches, and other vermin, for the caring of head-ache, tooth-ache, or corns, and all patent medicines, razors, razor-strops, a tay of ten dollars in every county in which they may so ped-

(12.) On each mortgage deed, marriage contract, and deed in-trust, made to secure debts and liabilities, which shall be registered, one dollar, which the register shell pay; the register shall not be obliged to record any such deed, unless the tax thereon is paid to him; and he shall endorse thereon the payment of the tax and shall render on oath to the sher if at the same time other taxables are listed the number of such deeds by him registered in the preceding year, and pay over to the sheriff at the time of listing other property, all such moneys by him received, under the penalty of one hundred dollars; and the sheriff shall account for the same, as other public taxes:

(13.) On each marriage license, the sum of one dollar, which shall be paid by the clerk; and no clerk shall issue such license, unless the tax there-on shall be paid to him; and he shall render on oath to the sheriff at the same time other taxables are listed, the number of such licenses by him granted in the preceding year, and pay over to the sheriff at the time of listing other property, all such monevs by him received, under the penalty of two hunared dollars; and the sheriff shall account for the same, as other public taxes :

(14.) The taxes herein imposed on retailers, ordinaries and inns, and tavern keepers, pedlars, billiard tables, bowling alleys, and livery stables, shall annually be paid in advance to the sheriff of the county, who shall grant a license for the same. The applicant for license to retail spirituous liquors, or to keep an ordinary or inn, having first obtained an order therefor, as provided in the chapter entitled, "ordinaries and inns;" and any person offending against this provisions, shall pay a double tax, to be collected by distress.

Sec. 24th, to read : On every merchant, merchant tailor or jeweler who shall sell goods, wares and merchandise, (other than ready made clothing,) one-third of one per cent., and upon the amount of purchase of ready made clothing of every kind, (whether for male or female,) one per cent. upon his capital. On every merchant, apothecary, druggist, or other dealer, consignee, or agent, selling a, wholesale or retail, spirituous liquors, wines, or cordials not of the manufacture of this State, seven per cent., and upon those made in this State, six per cent., upon the capital so employed, to be paid by the seller. On every merchant or apothecary selling drugs, medicines, or nostrums, as agent of the owner, if a non resident, thirty-three and one third per cent, of the value to be paid by the seller. On every commission merchant, two per cent on the commissions received by him. On every auctioneer, five per cent. upon the value of all goods sold by him: Provided, That no tax shall be levied upon sales made under an execution, or order issuing from any court, or from a justice of the peace, nor by an executor, administrator, or trustee. The capital aforesaid shall be the aggregate sum of the purchases of goods, wares and merchandisc, made within the year preceding the first day of April, and herein shall be included the amount of the purchases of goods, wares and merchandise, and spirituous liquors, or other thing, not herein particularly enumerated, whether of this or any other State. The commissions received by each commission merchant shall be computed by the same time, and also the amount of such articles not of the manufacture of this State, as are sent here to be sold by the consignee or agents of the owners. All distillers of spirits of turpentine shall pay an annual tax of three dollars on every distillery of a capacity of ten barrels and under. On every distillery of a capacity between ten and fifteen barrels, an annual tax of four dollars and fifty cents. On every distillery of a capacity between fifteen and twenty barrels, an annual tax of six dollars and fifty cents. and on every one of a larger capacity than twenty barrels, an annual tax of twelve dollars and fifty cents. All the tax contained in this section shall be listed on oath with the sheriff and paid as merchant's tax.

SEC. 26th, to read : Every such merchant, merchant tailor, jeweler, or dealer in spirituous liquors, engaged in business in any county on the first day of April, shall apply to the sheriff of such county, and on paying the tax on his capital estimated as aforesaid, (the amount of which he shall swear to in an affidavit subscribed and made before the sheriff,) shall take a receipt

Sec. 27th, to read:

Every person opening such store after the first day of April shall pay the tax, or shall execute and deposit with the sheriff a bond with good security, payable to the State of North-Carolina, to pay the ax on the amount of all his purchases, including his present stock, also, including amount of purchase of spirituous liquors, to the first day of April next succeeding, and therefor shall take from the sheriff. a receipt for such tax or bond, and be allowed to

SEC. 28th, to read : Every wholesale, commission, or retail merchant, merchant tailor, jeweler, or dealer in spirituous liquors, who shall sell any goods, wares, merchandise, or spirituous liquors, without first taking the receipt of the sheriff, as in any of the foregoing sections of this chapter is provided, shall pay an additional tax of one hundred dollars, which the sheriff shall collect forthwith by distress, with the other tax imposed on such merchant.

Sec. 29th, to read : There shall be paid in advance to the sheriff of each county a tax of forty dollars by every person who shall offer for sale or peddle in that county, any riding vehicle not of the manufacture of this State, and on all horses and mules brought into the State for sale, whether by citizens of the State or others, there shall be paid to the sheriff a tax of twelve dollars and fifty cents for each county in which any sale of such horses or mules may be made: Provided, That when any person shall offer for sale any vehicle purchased for his own use, he shall not be subject to the above tax.

Sec. 30th, to read: Every person, (whether by agency or otherwise,) engaged in buying and selling riding vehicles, not of the manufacture of this State, shall pay an annual tax of one per cent. on the sums of their purchases of such riding vehicles for the year preceding the first day of April, in like manner as merchants and merchant tailors. And every manufacterer of such riding vehicles shall pay in like manner as merchants and merchant tailors, a tax of one-half of one per cent, on the sums of their purchases of any pieces or parts of such riding vehicles bought out of the State. And all other manufacturers, of whatsoever calling, shall pay a tax of one-half of one per cent. upon the sums of their purchases made out of the State.

SEC. 35th, to read : Every person who shall prove to the court that he is of good moral character, and that he is a native or naturalized citizen of the United States, shall be entitled to such order from the county court, and on paying to the sheriff of the county for which the order was granted, a tax of forty dollars, and taking a receipt therefor, specifying the purpose and county, may peddle in that county for one year, either on land or water, articles, parts of machinery or other thing of the kind mentioned in the preced ing section: Provided, That when such licensed peddler shall peddle altogether on the waters on the south side of Albemarle sound, and tributaries entering that side of the sound, (Roanoke and Cashie excepted,) he shall pay a tax of six dollars only: (2.) That any person may freely peddle live stock, (except horses and mules) vegetables, fruits, oysters or fresh fish, the growth or produce of the United

(3.) That any person a citizen, and for twelve months a resident of the State, may freely peddle books, charts, maps, philosophical appartus and music prints.

(4.) That two persons shall not peddle under one license under any pretense of being partners
(5.) That no licensed peddier shall sell any goods or other thing at auction without incurring the duty

on acution sales. (6.) That any person who shall procure houses for carrying on a tempo ary sale of goods, at one or more public places in the State, shall be deemed a

panies, or of other individuals, and all (except ministers of the gospel,) whose practice, salaries, or fees, or all of them together, shall yield an annual gross income of five hundred dollars, there shall be levied a tax of five dollars, and for all sums over five hundred dollars, there shall be levled one per cent.

Sec. 40th, to read: Upon each license to attorneys to practice law in the county or superior court, fifteen dollars, to be paid at the time of obtaining license, to the clerk of the supreme court; so much thereof as may be paid to the clerk at Raleigh, shall be paid by him into the public treasury; and so much as shall be received by the clerk at Morganton, shall be expended by him under the direction of the court, in the purchase of books for the library at that place; and the clerk shall be entitled to six per cent. for receiving and accounting for said money.

Sec. 41st, to read: Upon all insurance companies in this State, an annual tax of one hundred dollars; and upon all insurance companies incorporated out of the State, an annual tax of one hundred dollars for each county in which an agency may be established; the tax shall be paid in advance to the sheriff of the county where the company may transact its business; and if the tax be not paid in advance, the same shall be two hundred dollars, which the sheriff shall forthwith collect; each express company shall pay a tax of ten dollars for every county in which an office or agency shall be established, and in case of failure to pay the sheriff in advance, a forfeiture of a double tax shall be imposed by the sheriff; and on all agencies of banks incorporated out of the State, a tax of tive hundred dollars; the tax shall be paid in advance to the sheriff, and in case of failure, shall pay a a dou'de tax.

Sec. 42d. to read : Upon every company of circus riders or equestrian performers, and upon every company or person, who for reward shall exhibit any collection of animals commonly known as a managerie, an annual tax for each county, wherein they may exhibit, of seventy-

SEC. 43d, to read; Upon every company of stage or theatrical players, slight of hand performers, rope-dancers, tumblers, wiredancers, or company exhibiting for reward, artificial curiosties of any kind, (models of useful inventions excepted.) and on each one of such persons, when they perform or exhibit alone, an annual tax for each county wherein they may exhibit, of forty doilars; and where two or more companies join together, fifty dollars for each company thus connected; and upon every person or company exhibiting any other natural curiosity, not already mentioned, an annual tax for each county wherein it may be exhibited, of twenty dollars. Sec. 44th, to read :

Upon every person, or company of singers, dancers, etheopian serenaders, or performers on musical instruments, who, for the public amusement, shall sing, dance, serenade, or play on musical instruments, for reward; and upon every other public exhibition for amusement, exhibited for reward; and upon every one who lectures for reward, an annual, tax of ten dollars; unless the reward be devoted to some literary or charitable use in the State. Sec. 65th, to read:

The comptroller, at the public cost shall have prepared and printed forms of tax lists, with all the aricles and subjects of taxation to be listed under this chapter, or any future law, mentioned separately over the heads of parallel columns, in which the amount or quantity or description of each article or subject to be listed is to be set down; and he shail annually furnish to each county court clerk, two or more copies thereof, for each collection district, as in the opinion of said comptroller may be deemed

necessary. Sec. 69th, to read:

The clerk, on or before the first day of June next. after the lists are returned, shall return to the comptroller an abstract of the same, showing the number of acres of land and their value, the valuation of town lots, and the number of white and black polls, and specify every other subject of taxation, and the aggregate tax on the whole. At the same time, the clerk shall return to the comptroller an abstract of the lists of the county and poor taxes paid in his county. setting forth, separately, the number of taxable white and black polls, the amount paid on each hundred dollars value of land, and also the gross amount of taxes of every kind levied for county purposes: and the comptroller, at the public cost, shall furnish the cerks with blank forms, and also make out a general statement of each subject of taxation paid in the State.

Sec. 73d, to read: In estimating the value, the board may call and swear witnesses to testify thereto; and they shall take into the estimate any fishery appurtenant there-to, or used with the land; also, all mines of metal, stone or coal, or other matter, discovered or supposed to exist, whereby the price of the land is enhanced; also, in ascertaining the value of improvements on real property, all machinery and fixtures for manufacturing purposes, shall be taken into the estimate.

And when the same tract or body of land shall be in one or more districts, the board, where the owner resides, shall ascertain the value of the whole tract; and if the owner resides in neither of the districts, the board where the greoter part may lie, shall value the whole. And the board shall annex to their return of their valuation the following affidavit, subscribed by them, and sworn before and certified by some justice of the peace: We sole only swear that the foregoing valuation of land, with the improvements thereon, and privileges thereto attached, made by us, is, in our judgments and belief the actual value thereof in cash; and that in making the same, we have endeavored to do equal justice to the public and to the individuals concerned : so help us,

SEC. 77th, to read: In like manner if any one shall be charged with more poll or other subject of taxation than he is hable for, the court shall direct the clerk to render a true account thereof; a statement of all which certificates so given shall be returned to the comptroller, who shall credit the sheriff with the amount of the same.

SEC. 107th, to read :

The sheriff, and all receivers of public moneys. shall yearly settle their accounts with the comptrol ler, between the last day of June and the first day of October, (unless where the settlements of such persons may be especially circeted to be made in another manner, or at another time,) so that it may be known what sum each one ought to pay into the treasury; and the comptroller shall forthwith report to the public treasurer the amount due from each accountant, setting forth therein (if a sheriff account) the amount due from the sheriff to each fund : and therefor the treasurer shall raise an account against such person and debit him accordingly.

Sec. 110th, to read: The sheriff shall return, upon oath, to the court of pleas and quarter ressions of his county, at the term next preceding the time at which he may settle with the comptroller, a list of all moneys which he may have received from the cierks of court, or as double taxes, from taxes imposed on unlisted property, or on merchants, merchant tailors, jewelers, licensed retailers by small measure, houses of public entertainment, ordinary or inn keepers, billard tables, bowling alleys, stage players, slight of hand performers, rope dancers, tumblers, wire dancers, circus riders, equestrian performers, exhibitors of na-tural or artifical curiosities, apothecaries, druggists, non-resident, owners of studiorses and jackasses, horses and mules brought into the State for sale, sellers of carriages, buggies, and other riding vehicles manufacturers of riding vehicles, on the sums of the purchases bought out of the State of any pieces or parts of such riding vehicles, and on all other manufacture's, upon the sams or amount of their purchases made out of the State p. dlars, brokers, insurance companies, agencies of banks incorporated out of the State, exh bitors of menageries, singers, dancers, ethiopian screnaders, performers for reward on musical instruments, and other exhibitions for public amosened, dealers inspirituous liquors, livery stables, turpentine distillers, county registers, auctioneers, commission merchants, and on any and all other subjects for which he ought to account.

Sec, 113th, to read : The clerk, on application of the sheriff, shall deliver to him a true abstract of such return, which the sheriff shall deliver to the comptroller when he On surgeon dentists, practicing physicians, prac- settles his accounts. And if any sheriff shall fail to ticing lawyers. State and county officers, persons in deliver such abstract to the comptroller, the compthe employment of incorporated or private com- troller shall add to the taxes for which such sheriff

count to the treasurer. That persons who shall sell one gallon or less of spirituous liquors, wines, or cordials, at any one time, shall be deemed retailers, except manufacturers and druggists, and other persons who may seil for medicinal purposes, and merchants whose investments on the same shall exceed five hundred dollars, who shall pay six per cent. on the amount of their investments.

LEGISLATURE OF NORTH CAROLINA.

SENATE.

MONDAY, Jan. 12, 1857. Mr. W. II. Thomas, from the committee on internal improvements, reported favorably to the bill providing for the western extension of the N. C. railroad.

On motion of Mr. Clark, this bill was made the order of the day for Thursday next, 12 o'clock, at which time the Senate will resolve itself into a committee of the whole on the consideration of said bill. Mr. White of Gaston, asked that the report on the western extension be printed. Concurred in. Mr. Thomas also reported on several turnpike

Message received from the House of Commons transmitting appointments of directors for the lunatic asylum, and asking the concurrence of the Senate. Concurred in.

The bill to establish the county of Alleghany was taken up on its second reading.

Mr. Pool moved to postpone the same indefinitely. which was not agreed to-whereupon, a lengthy debate ensued. The bill was finally rejected-27, ot 19.

Message from his Excellency, transmitting from the House, accompanied by a report from Maj. Gwynn, on the Deep river improvement, with prop osition to print. Concurred in. Mr. Holt offered a resolution calling on the president of the CapeFear and Deep River Navigation Company, for a report on the financial condition of

said company. Adopted. Mr. Gorrell introduced a memorial from the Clubfoot and Harlow creek canal company. Referred. Mr. Mills introduced a bill to establish a normal school in the county of Polk.

The bill introduced by Mr. Houston of Duplin, to remodel the courts of pleas, was taken up and read the second time. The bill provides for establishing courts of pleas, to be presided over by county judges, to be elected by the people. Authorizes appeals only to the supreme court, &c.

Mr. Eaton opposed the bill. It would be taking away the powers now enjoyed by the county courts and contrary to the constitution; wou'd provide for the election of an additional judicial officer by the the people. Mr. E. did not believe the system of electing judges by the people worked well; and referred to Virginia and other States as proof of this assertion. Mr. E. did not like the principles contained in the bill, and objected to it in detail.

Mr. Houston had introduced the bill because a change in these courts was demanded. He had conversed with numerous gentlemen of intelligence, and not one had offered an objection to his bill .-Mr. H. could not speak for the whole State; but the section with which he was acquainted, complained of the inefficiency of the present system of the county courts. Magistrates, as a general thing, were not competent to preside, though he was well aware they intended to dispense justice, and acted honestly, and in accordance with their construction of the law. Mr. H. referred to the tedious process of obtaining a final decision in important cases, under the present law. His bill took an appeal to the highest tribunal, at whose hands a speedy decision was expected. Mr. H. was ready to go for any change to get rid of the abuse now suffered by the people. Mr. H. denied the charge of its provision for electing a judge by the people to be unconstitu-tional. The constitution distinctly referred to judges of the superior courts, and not to county courts.-Mr. II. referred to the fact of Judges Badger, Ruffin, Settle and others, presiding over county courts, because they did it from a love of justice, and this alone prompted them to preside over these disorganized bodies. He did not believe that any of these disinterested gentlemen could be induced to accept a judgship in any of our courts. He was willing, and preferred, that the bill should be so amended as to refer it to the magistrates of each county for their adoption or rejection. The bill was rejected-yeas 11, nays 31.

Mr. Gorrell introduced a bill to repeal the 82nd section of the 60th chapter of the revised code. The bill to incorporate the Shepherd's Point land company, was read the first time. Mr. Boyd introduced a bill to repeal the law fix-

ing the time for the meeting of the General Assembly. Referred.
Mr. J. B. Jones introduced a bill to incorporate the Currituck Steamboat Company. Referred. Mr. Coleman introduced several memorials, which

were referred. Senate then adjourned till to-morrow 10 o'clock. HOUSE OF COMMONS. On motion of Mr. Lewis, of Wake, a message was

sent to the Senate transmitting appointments for

commissioners for the Lunatic Asylum.
On motion of Mr. Humphreys, the committe on public buildings was requested to inquire into the expediency of adopting means to warm the rooms

Mr. Hill, of Halifax, offered a resolution that the House take a recess each evening from half past five until seven, and set until 10 o'clock. Mr. Outlaw opposed the resolution.

Mr. Hill, of Stokes, moved to amend, by inserting five o'clock, which being accepted by the mover, the resolution was adopted-yeas 77, nays 29. The following bills were introduced, read, and ap-

propriately referred. Mr. Hargrove, a bill to incorporate the town of Townville, in Granville county. Mr. Meares, a bill to incorporate the N. C. Gas

Coal Mining and transportation company. Mr. Leach, of Davidson, a bill to incorporate the Bank of Lexington. Mr. Meares, a bill to incorporate the Vulcan min-

ing and manufacturing company. Mr. Meares, a bill to incorporate the Tuscarora mining and manufacturing company. Mr. Meares, a bill to incorporate the Excelsion

mining and manufacturing company. Mr. Pearson, a bill to lay off and establish a road from Child-ville to Piedmont springs, in Yancey, Watauga and Burke counties.

Mr. Johnson, a bill to amend 85th section, 84th chapter of the Revised Code, concerning slaves, Mr. Bynum, a bill to regulate the fees of clerks and masters in equity, on the sale of real estate. Mr. Rumley, a bill to incorporate the Carolina

City steam navigation company.

Mr. Davidson, a bill to require sheriffs and other officers to advertise sales in the newspapers. Mr. Bynum, a bill to incorporate the Gulf and

Morrison Railroad company.

Mr. Sharpe moved to reconsider the vote indefinitely postponing the bill relative to the coupon bonds of the North Carolina Railroad Company. Mr. Baxter opposed the reconsideration. He considered the House ought not to be troubled any more with this company's affairs; they ought to re-

ly on their own resources. Mr. Bridgers supported the motion in order to have an opportunity to amend the bill. After some remarks from Mr. Sharpe, in support of his mot on, Mr. Lewis, of Wake, spoke in favor

of reconsideration., as the interests of the State were so deeply involved. Mr. Erwin supported the motion, on the ground

of this road being a great State work. Mr. Leach, of Davidson, supported the motion, but did not consider it a party question. The motion to reconsider was adopted, yeas 61,

On motion of Mr. Leach, the bill was referred to the joint select committee. The House rejected several motions to make special orders of the day in favor of certain bills.

On motion of Mr. Hill, of Stokes, the bill to in-corporate the N. C. and Piedmont Railroad company, was ordered to be printed. The adjourned debate upon the Mechanic's lien bill was resumed. Mr. Benbury withdrew his amendment offered on Saturday, and offered a substitute, giving contractors a prior claim. Rejected. Mr. Hester moved as an amendment, that Law-

yers be held accountable for bad advice to clients. Adonted. Mr. Scott offered an amendment, which was accepted by Mr. Lewis.

Mr. Benbury very strongly opposed the bill. Messrs. Erwin and Jones advocated the passag Mr. Waddell offered an amendment confining the operation of the bill to corporate towns, which he

afterwards withdrew, but it was renewed by Mr. Mr. Hill, of Halifax, moved to lay the bill on the table, which was adopted -yeas 62, nays 49.

The special order of the day being the bill to amend the charter of the Wilmington, Charlotte and Rutherford Rulroad company,

Mr. Meares addressed the House in support of the I and took a very extended view of the trade and banking interests of the State, and argued in favor of internal improvements. Mr. Meares occupied the attention of the House, until the hour of recess.

AFTERNOON SESSIONS The rules were suspended, and the following bills passed their second and third readings; A bill to establish Superior courts in Harnett

A bill to authorize the public treasurer to issue coupon bonds of the value of five hundred dollars. A bill concerning the militia of Union county. Mr. Humphrey moved the bill concerning the navigation of Trent river, be made the order of the

day on Thursday next. Adopted. On motion of Mr. Rand, the bill to revise and consolidate the charter of the City of Raleigh, was tak-Mr. Routh moved to amend the bill, by extending the corporate limits.

Mr. Lewis, of Wake, opposed the amendment and thought it unjust that those outside of the City should be called upon to pay the debt already contracted by those within the City. Mr. Jenkins supported the amendment, and stated that the greatest part of the City debt was contracted purchasing the fair grounds, and argued upon

the justice of taxing all those who received the benefits of the City improvements, Mr. Lewis replied, and denied the City had been taxed for the fair grounds. It had been purchased by subscription. Mr. L., at great length, opposed the extension, and urged a great variety of objec-

tions against it. Mr. Jenkins replied to Mr. Lewis, and insisted that the City subscribed \$2,500, and commented on the remarks made by Mr. Lewis, and very earnestly advocated the passage of the bill, as an act of jus-

tice to the tax paying citizens. Mr. Routh made a short, but effective speech, in support of the bill. Mr. Bledsoe opposed the amendment, and in conclusion, offered one, to except the citizens outside from paying any part of the present city debt. Re-

jected. Mr. Routh's amendment was adopted, The bill passed its second reading-yeas 73,

The rules were suspended, and the bill read the Mr. Bledsoe offered an amendment, leaving the question to the citizens of the city and suburbs, which he afterwards withdrew. Mr. Hill, of Halifax, moved an amendment, relat-

ing to the number of commissioners, which was adopted. Several amendments were rejected, and the bill passed its third reading. The House then took a recess until 7 o'clock.

[EVENING SESSION.]

Mr. Reeves moved to take up his bill relating to the passage of fish up the Yadkin river. It passed its second reading. The rules were suspended and it was put upon its third reading, An amendment was presented and accepted pro-

viding that the bill shall not interfere with the rights of the Yadkin Navigation Company. Mr. Hall wished to insert "and the rights of millers."

Mr. Reeves opposed this. He said that the mil-lers who had wholly dammed up the river were just the persons he wished to displace, Considerable discussion and confusion occurred,

during which several amendments were offered and rejected. Mr. Houck moved that it lay on the table for the present Lost.

Mr. Mabry spoke against the bill. He brought

forward several arguments of force why it should Mr. Reeves replied with force and ability, and made an eloquent appeal in favor of the bill and against Mr. Hall's amendment. The amendment

was lost-yeas 36, nays 37. Another amendment of similar import was imme-Upon it and the merits of the bill considerable day for Montlay next. discussion was engaged in by Messrs, Pickett, Leach, Baxter, Jenkins, Scales, and Martin. The amend-

ment was adopted. The bill then passed-yeas 50, nays 80. A motion to suspend the rules and take up the bill to amend the charter of the Carolina Female

College was lost. BILLS UPON THE CALENDAR. A bill to establish the county of Avery was put on its second reading.

Messrs. Erwin and Folk spoke in its favor and Mr. Bridgers against it. The bill passed-yeas 55

A bill to extend the power of the Roanoke Valley railroad company. Mr. Bullock explained the object of the bill. It passed its second reading. The rules were suspended and it passed its third read-

A bill to establish the county of Swain was passed over after having been read.

readings. A bill to prohibit the sale of spirituous liquors within three miles of Western Carolina Male College was put on its second reading. A motion to lay on the table was lost.

Some discussion occurred, in which Mr. White of Cabarras, advocated the passage of the bill, and Mr. Settle opposed it. The bill passed. The rules were suspended, and the bill passed its third reading.

Mr. Hill of Stokes, introduced a resolution con-

cerning the order of business. The rules were suspended and the resolution passed. A resolution in favor of Sam. Williams & Son was put on its third reading. Mr. Mann explained it, and moved to add \$20 -

Amendment lost. The bill was then passed-yeas 57, nays 35, The rules were suspended and the bill put upon its third reading.

On motion of Mr. Outlaw it was referred to a se-

lect committee. The House then adjourned.

SENATE. Tussbay, Jan. 13, 1857. A message received from the House proposing to raise a joint committee for the sale of the coupon bonds of the N. C. Railroad. A number of engrossed bills and resolutions re-ceived from the House, and read their first time.

Mr. McDiarmid presented a memorial relative to the dividing line between Cumberland and Harnett Mr. W. II. Thomas presented a memorial from

certain Cherokee Indians. Reports from the various committees were read. Mr. Cherry offered resolutions in favor of William Harland, and authorizing an appropriation from the literary board to build a road. Mr. McDiarmid offered a resolution in favor of

Alexander Johnson. Mr. Mil's offered a resolution, providing for afterncon sessions of the Senate. Mr Cameron introduced a bill to incorporate the Hil shoro' Savings Institute.

Mr. Grist introduced a bill concerning fish in Tar Mr. Martin introduced a bill to incorporate the town of Germantown. Mr. Ramsay introduc d a bill authorizing the late Sheriff of Davie to collect arrears of taxes.

The bill to incorporate the American gold mining company, read the first time. Mr. Christian introduced a bill requiring administrators to pay off the debts of deceased persons, pro The lill to exter d the time to perfect titles to land

heretofore entered, read second and third times, and On motion of Mr. Mills, the bill making an appropriation of \$35,000 for the completion of the Lunatic Asylum, was taken up, and passed its third The bill to establish a new county from parts of

Henderson, Haywood and Jackson, to be called Ruffin, was taken up and read the second time. Mr. Coleman read a memorial from citizens of that country, praying the crection of said county; and Mr. C. advocated, and ably portrayed the necessity for the new county; and was replied to by Mr. Pool. Mr. Bryant also spoke in favor of the bill.

The bill was rejected-yeas 15, nays 28. The bill to re-charter the Bank of the State, was taken up on its third reading. Mr. A. Myers offered the same amendment to the

bill, that he offered thereto on its second reading. Mr. Hill moved to amend the amendment in substance, to make the demands of the bank on other banks, payable in the notes of the bank, or its branches, without reference to their place of issue, Adopted-yeas 25, navs 18.

Mr. W. R. Myers voted yea on Mr. Hill's amendment, in order that he might be in the majority, and thereby be enabled to move a reconsideration. He was, in fact, opposed to the amendment. Mr. A. Myers moved a reconsideration of the above vote, and then moved to lay that motion on the table, which latter motion was negatived. The motion to reconsider then recurring, Mr. Lane addressed the Senate in defence of a liberal charter for

The motion to reconsider did not prevail. Mr. Wilder then offered an amendment to the 15th section, taxing each share 30 cents, to be increased as exigencies may require. Adopted. Mr. W. R. Myers moved to amend the bill by striking out the whole bill, and authorizing an extension of the present charter to 1866. The Senate then took a recess.

[AFTERNOON SESSION.] The amendment proposed by Mr. W. R. Myers was discussed at length, and finally rejected-yeas 22, navs 23. Mr. Holt moved to amend the bill, by making the steckholders liable, in case of the insolvency of the bank. This amendment was adopted-42 to 3.

The bill then passed its third reading-yeas 37, navs 8. On motion of Mr. Speight, the bill to protect the citizens of the town of Wilson, was read the second and third times and passed. The bill concerning cattle and other stock, the

killing thereof by railroads, passed its third reading.

Mr. Dockery moved to amend the blll by giving

the State 6000 shares of stock instead of one-third

The Senate then adjourned. HOUSE OF COMMONS. The House met at 10 o'c'ock. Several reports were presented from the standing Mr. Humphrey offered a resolution authorizing the

abeth City, to the arsenal at Raleigh.

Mr. Hill, of Stokes, moved to add Newbern. Mr. Humphrey refused to accept the amendment, and it was withdrawn; the resolution was adopted the rules suspended, and it passed its second and third readings. Mr. Lewis, of Wake, introduced a bill, authoriz-

removal of the public arms from Plymouth and Eliz-

ing the Neuse manufacturing company to increase its capital s ock. The rules were suspended, and the bill passed its second and third readings. The following bills were introduced, read and appropriately referred. Mr. Baxter, a bill to amend the charter of the

town of Hendersonville. Mr. Pearson, a bill to lay off a public road in Yancey and Barke counties. Mr. Ferrebee, a bill amending an act in favor of W. A. Abbott. Mr. McIntosh a bill to increase the fees of sur-

Mr. Clark, a bill to incorporate the Patterson manufacturing company. Mr. Green, a bill concerning collateral descents. Mr. Southerland, a bill to incorporate Magnolia

male institute. Mr. Eller, a bill concerning a public road in Wilkes and Caldwell. On motion of Mr. Erwin, a resolution suspending night sessions until Friday next, to give the committees time to report upon the bills before them, was

adopted-yeas 82, nays 25. Mr. Reeves, a bill to incorporate the Bank of Rockford, Surry county. Mr. Gentry, a bill to ascertain the federal popula-

tion of Ashe county and the proposed county of Al-On motion of Mr. Scales, the Rockingham Coalaroad charter, was made the

Mr. Reeves introduced a bill amending the act incorporating the Yadkin navigation company. The unfinished business of yesterday was taken up, being the bill to amend the charter of the Wilmington, Charlotte and Rutherford railroad com-

Mr. Meares resumad his remarks in favor of the bill. He took a view of the great advantages to be derived from this improvement, not only to Wilmington, but to the State at large, and complained

A bid to incorporate a military company in the town of Wilmington passed its second and third