THE WILMINGTON JOURNAL.

WILMINGTON, N. C., FRIDAY, AUGUST 2, 1850.

The Result.

☞At the time of our present writing, the election progresses quietly throughout the State, and the result of a few hours will decide who is to be our Governor for the next two years; and what is to be the political complexion of the next Legislature.—Surmises and suppositions are now useless. It is too late to express confidence with the hope of exerting any influence upon the voting; we are, therefore, disinterested in saying that we entertain the very strongest hopes of Mr. REID'S election. We feel confident that he *ought* to be elected, and we believe that he will. He may be defeated, however, and of course we will all submit, like good citizens, to the will of the majority, but not without regret, as we believe that Mr. MANLY'S views are not in accordance with the wishes of the people of the State, nor with the rights, feelings and interests of the people of North Carolina, or of the South at large. We believe that if the case were fully understood, there could be no sort of fear for the result. The verdict of the people, and especially of the people of the East, would be strongly in favor of Mr. REID, and against Mr. MANLY. This is our solemn conviction, as fully entertained, and as strongly expressed, now that the election is over, as ever it was during the pendency of the struggle.

Whatever the result may be, whether favorable or unfavorable, we have the pleasing consciousness that we, at least, have endeavored to do our duty. We have labored calmly, candidly, and respectfully, to place the facts of the case clearly before our readers—to expose what we believed to be deception, and to guard against fraud and imposition—and in doing so, we have sedulously avoided every personal allusion or abusive epithet. We regret exceedingly that in the course of the canvass a question of veracity should have arisen between Messrs. REID and MANLY. So far as we know anything of either of the candidates, they are both gentlemen in their private relations. The Convention which nominated Gov. MANLY adjourned only the day before the meeting of the Democratic Convention, and many of the delegates remained over, and we had the opportunity of knowing the opinions of several of them who were personally acquainted with Mr. REID. They spoke of that gentleman personally in the very highest terms. In his private capacity, we heard not a word against Gov. MANLY. It is only from the published facts of the case that the matter can be decided between them. In this case, it would be very hard that, between gentlemen equally worthy of credit, the mere unsupported denial of one should overbalance the testimony of the other, supported by five credible witnesses. The thing is preposterous.—There can be no doubt that Mr. MANLY used the expression attributed to him; and it is much more likely that the ardor of canvassing should have led him into it, and that he should have forgotten what he had said, than that his opponent, who is remarkable for coolness and self-possession, should have mistaken him, and that this mistake should have been participated in by five men of good sense and good character, who testify to the fact. The *Greensboro' Patriot*, Whig, does not pretend to insinuate a word against the signers, with some of whom the Editor of that paper is acquainted, nor, indeed, has any respectable Whig paper said a word against their character for truth and honorable conduct.

Those who have heard Mr. REID and Mr. MANLY upon the stump, are aware, that while Mr. REID speaks cooly and cautiously, few men are more reckless or careless in their expressions and avowals, than Mr. MANLY. His speech before the Convention that nominated him, is a case in point. Although written out and prepared, it was totally unfit for publication, and was materially altered before it appeared in the columns of the Register. It is the most charitable conclusion to suppose that Mr. MANLY was so reckless, or desperate in the excitement of debate, as to resort to this expedient, and afterwards, in his cooler moments, be willing to forget or deny it. We wish to make any allowance that we possibly can for him, but we cannot get rid of the fact staring us in the face that he did resort to it. We have no sort of patience, however, with some of his would-be organs, whose sole reply to arguments and incontrovertible facts, is the stale cry of "locofoco lies," or some such elegant phrases which many of them would not dare to utter, were their editors men of such character that they could be considered responsible, or worthy of notice. We might particularise some such filthy affairs, but we are reminded that we cannot handle pitch without being defiled.

New-Hanover County.

Precincts.	1848. Reid.	1848. Manly	1850. Reid.	1850. Manly
Wilmington	319	233	...	...
Upper Sound	22	18	...	...
Sandy Run	55	1	...	...
Holly Shelter	61	..	...	...
Rocky Point	49	3	...	...
Long Creek	157	3	...	...
South Washington	119	7	...	...
Moore's Creek	61	2	...	...
Piney Woods	49	5	...	...
Caintuck	43	..	...	...
Upper Black River	86	3	...	...
	1021	275	....	....

Public Speaking.

On Tuesday evening last, at 5 o'clock, THOMAS H. WILLIAMS, Esq., one of the candidates for the Sheriffalty, addressed his fellow-citizens in the Market House. We heard only a part of Mr. WILLIAMS'S remarks, which seemed to be conceived in a spirit of courtesy towards his opponents. The audience was very respectable.

At eight o'clock on the same evening, WM. HILL, Esq., one of the candidates for the Legislature, delivered an address in the Court House. Mr. HILL contrasted the course of the two national parties upon the subject of slavery, and then adverted to the position occupied by the Gubernatorial candidates in North Carolina respectively. He pointed to Gov. MANLY'S position in favor of the abolition of the Federal basis, as proved by the evidence of five respectable men, and asked whether, in view of this state of the facts, any Eastern man would vote for him. The address seemed to give full satisfaction to a very respectable audience.

We had almost forgotten to state that on Saturday last a short discussion took place at Masonboro' Sound, between WM. HILL and GEORGE DAVIS, Esqs. We had not the pleasure of being present, but learn from those who were that Mr. HILL fully sustained himself, and that the Democratic cause suffered nothing by the discussion.

Coroner's Inquests.

On Tuesday last, Coroner J. C. WOOD held an inquest over the body of a negro man, name unknown. Verdict of the Jury: "The deceased come to his death by drowning."

On the same day, Coroner WOOD held another inquest over the body of Mr. WILLIAM WARRY, of White Haven, England, aged 73 years, seaman on board the Schr. Diadem, from the above place. Verdict: "death from a visitation of God."

We learn from Capt. WARRY, son of the deceased, that his father enjoyed perfectly good health up to the moment of his death, and was at the time he was struck down performing his regular duties on board the schooner.

Our Extra.

During the past week, we issued an Extra slip, giving the news of the canvass as it progressed, and contradicting and exposing what we considered fraud and deception. These slips with the head of the extra Journal over them, we circulated as opportunity might afford, in town and country. We insert the contents of the slip, although the election is past, to show that there is nothing of the secret circular order in it:

From the Extra Journal of Wednesday.

FELLOW-CITIZENS—We again deem it our duty to warn you against, and to expose, a game of deception which is being played by Gov. Manly and his organs upon the people of this State.

The game is this:—Gov. Manly, in his Western canvass, has come out in favor of the abolition of the Federal Basis in the House of Commons. The *proof* of this fact we have furnished in the last regular issue of the Journal, and we now re-publish it. It is as plain as that two and two make four. It could not be plainer or more positive. In order to meet this, Gov. Manly's organs at Raleigh, as early as the 22d of this month, stated that they had received a letter from him denying the charge. *But they did not publish that letter.* No, although they assert that it was received on the 21st or 22d, no letter saw the light until Friday, the 26th, when one appeared in the Raleigh Times, dated Morganton, July 17th; and Saturday last, another in the Wilmington Commercial, dated Morganton, July 12th*, at which time Mr. Manly could not have been within one hundred miles of Morganton. This certainly speaks ill for its genuineness. Plain honest men would say that Mr. Manly never wrote it at all. The Register, the acknowledged organ of the party, did not publish it until Saturday last. The clique knew full well that it would be too late to be seen in the West, where Gov. Manly has spoken, before the day of election. The object of withholding this letter for nearly a week, and then circulating it all through the East, on the eve of the election, is evident. It was to afford no chance to expose the fraud here, nor to give it time to be circulated in the West before the day of election, where Gov. Manly has been canvassing upon this issue. We have no words strong enough to characterize such conduct. It is infamous.

There is one case in which the schemers have over-reached themselves. The charge against Gov. Manly first appeared in the Standard of the 10th, which could not have reached Wilkesboro' until the 13th or 14th, and yet the Raleigh Times got a letter from Gov. Manly, dated Wilkesboro' July 12th, contradicting a statemeut which the Gov. had never seen! The Gov. knew that he was liable to the charge. A guilty conscience needs no accuser.

But let us see what this denial of Gov. Manly's amounts to. Mr. Reid charges that Mr. Manly did come out for the abolition of the federal basis, and the substitution of the white basis; Mr. Manly denies it. It is plainly a question of veracity between Mr. Reid and Mr. Manly, which is decided by the annexed certificate of five honorable men who are willing to testify that they heard Gov. Manly with their own ears. This settles the matter. Just read the proof, and then judge what Mr. Manly's denial is worth:

WENTWORTH, July 16, 1850.

MR. HOLDEN—Sir: Understanding that it is doubted, if not denied, by some, that Gov. MANLY in his speech at this place came out in favor of the *White Basis* for representation, we, the undersigned, who were present on that occasion and heard him, do certify that he then declared most distinctly and unequivocally that *he was in favor of "abolishing the present black or federal basis, and of instituting a white basis in its stead."* He called upon Col. REID to know what were his views on this subject; to which the Colonel unhesitatingly replied, that he was opposed to any change whatever in the mode of apportioning our representatives, and especially so at this particular juncture. Gov. MANLY then emphatically announced himself in favor of the change, and proclaimed that he was a better friend to *Equal Suffrage* than his opponent.

Some whose signatures are hereto annexed are Whigs, and have, therefore, no wish to injure Gov. MANLY or his election; but they deem it to be the duty of all men, be they Whigs or Democrats, to give the truth to the world whenever doubts have arisen in relation to the position and views of him who may be a candidate for office, and especially on a subject so intricate and important as this.

We heard Gov. MANLY on the occasion referred to with our own ears, and are willing to testify to it; and should it be denied, we pledge ourselves to produce the certificates of fifty as respectable men as the world contains.

We are not ambitious of appearing in the public papers, but should it be necessary in order to establish the truth, we consent that this may be published.

Yours, &c.,
T. B. WHEELER.
JOSEPH S. ROBINSON, Jr.
E. W. HANCOCK.
J. W. ELLINGTON,
T. RUFFIN, Jr.

But even this, strong and conclusive as it is, is not all. The Rutherford Banner, (Whig,) in giving an account of the discussion at Marion, says:

"While Col. Reid clearly proved that he has been a true and consistent advocate of Equal Suffrage, he fully demonstrated the insincerity of Manly on that question. In relation to Manly's "Change-of-Basis" hobby, which he rides *booty*, Reid fully convicted the Governor of prevarication, which, by his silence, he was forced to admit, exciting contempt for his *Excellency* in the minds of all honest men present.

"But," says the Banner, "the most startling declaration of the Governor was his desire to see California and New Mexico admitted as States with *constitutions prohibiting slavery!* Yes, he stands, in this matter, side by side, and shoulder to shoulder, with Giddings, Hale, Seward, *et id omne genus!!* This of itself should be sufficient to sink him into infamy, politically, civilly, and morally. Whigs of North Carolina, you are *not* abolitionists, you are *not* Free Soilists, and will you cast your votes for such a man?"

And still further the Banner says:—

We assert and can prove by hundreds, that Gov. Manly declared himself in favor of excluding slavery from both California and New Mexico; and yet he attempts to make capital out of Mr. Reid's vote on the Oregon bill! Oh consistency, thou hast never made the acquaintance of Governor Manly.

In conclusion, we shall quote from the Ashville Dollar News, Gov. MANLY'S organ in the Mountain District. The News says:

"Months ago we said we would sustain the nominee of the State Convention, if he gave his support to those constitutional reforms for which we have ever been an humble advocate. We believed, and so did almost every other man who looked through disinterested glasses, that Gov. Manly was opposed to Free Suffrage. No other conclusion could be drawn from his course two years since. Well, the Convention met—laid down certain principles, among them an acknowledgment of every freeman's right to be heard at the ballot box—and Gov. Manly, with that patriotism and devotion to popular rights which should govern every man claiming to be a Republican, at once yielded to what he believed to be the voice of his countrymen, and pledged himself to aid in the great work of constitutional reform; and has gone even beyond the platform of the Convention, and beyond what we at first had reason to hope for—*he is in favor of a change in the basis of representation, and the distribution of the School Fund according to white population.* For evidence of the truth of this, see report of his Salem speech, published in the News of last week."

*The Commercial of the 1st inst., says that the letter should have been dated on the 17th, and that its date of the 12th was merely a typographical blunder. The Commercial should have made this correction sooner, as it had an opportunity to do, and thus have prevented misunderstanding and consequent criticism. Without wishing to cast any further reflections upon any one, we might remark that there is still some mystery about the letter, as it is minus a post-mark, that having been torn off.

We now ask you if any of you will vote for a man who is for the abolition of the federal basis in the Commons, which would deprive the East of 27 votes in that House, and for the abolition of the federal basis in the distribution of the School Fund, (this is not attempted to be denied,) by which you would lose nearly one half of the sum you now receive for the education of your children.

You Cannot. Then rally for DAVID S. REID, the sound republican—the good man—and the trustworthy statesman. Let your cry be *REID and victory.*

A Public Square in Wilmington.

During the burning heats which have prevailed for so large a portion of the present summer, we have been made painfully conscious of the want of some sort of a public square, or other place of resort in the town of Wilmington. The weary invalid in vain seeks for some green and shady spot, where he may imbibe health from the cooling breeze, or refresh his eye with the soft verdure of trees and flowers.—The constant sand is totally unrelieved, at least so far as the public is concerned, and the town is growing up a wilderness of streets and houses, without anything which may answer it in place of lungs.

It is unnecessary to point out the effect which a public square would have in improving the appearance of the town; or to say that it would be an addition to health and comfort; this all will admit.—We think it is equally beyond question, that the sooner some movement is made towards obtaining such a place the better, as every day will enhance the difficulty and expense. We presume that now it could be obtained and fitted up at an expense comparatively trifling; while, in a few years, when the town becomes more closely built up, it will have become almost impossible.

We merely throw out these hasty suggestions, hoping that some one better acquainted with the subject, will take it up. It is one well worthy the attention of our people, and now we think is the time to agitate it.

Congress.

As yet actually nothing has been done in either House of Congress. The compromise bill seems as far from its final vote as ever, and much farther from its passage. We much doubt whether it can pass at all; indeed, we are pretty confident that it cannot. The appointment of Mr. WEBSTER to the office of Secretary of State, has deprived it of one of its props, and, what is of more moment in the present stage of the business, of one of its votes, as it is pretty certain that Mr. WINTHROP, who takes Mr. WEBSTER'S place, will vote against the bill. Just now, the most immediate danger arises from the Texan boundary question. Mr. BRADBURY introduced an amendment to the compromise bill providing that the settlement of this question should be referred to six commissioners, three to be appointed by the President, by and with the advice and consent of the Senate, and three by the State of Texas, in such manner as the Legislature of that State may indicate. This amendment was lost by a tie vote. It has since been renewed in another form, and may yet be adopted. If the authoritative revelations of the Washington correspondent of the Philadelphia *North American*, in regard to Gen. TAYLOR'S intentions on this question be true, his death, however much it may be lamented on other accounts, was a most signal blessing to the country. Had such a course been pursued as is there indicated, the results must have been disastrous in the extreme. The first collision between the troops of Texas and those of the United States, under Major MONROE, would have been the signal for civil war, the end of which no man could see. Speaking according to the suggestions of human reason, it would seem as if the death of Gen. TAYLOR was intended as a special interposition of Providence for the salvation of the country from civil war and disunion.

P. S. It would seem that the bill is not yet dead. On Tuesday last, an amendment was adopted in relation to the Texas boundary, which will secure the vote of the two Senators from that State. The amendment provides that the boundaries shall be settled by joint commissioners, as already mentioned, but that until the boundary be so settled everything shall remain as claimed by Texas. This amendment passed by two votes. Among those who voted for this amendment, we notice the name of General SHIELDS, which is a gain made by the friends of the bill. We know as little now of its fate as ever. A motion to lay it on the table was effectually killed. It may yet pass the Senate by a vote of two.

The doings in the House possess very little interest.

☞On Saturday last, we had the pleasure of witnessing the launch of the fine schr. ELLA, of about one hundred tons burthen, which took place from the ship-yard of Messrs. S. BEERY & SONS. The launch was a very pretty affair, as is also the schooner, which is intended to run between Charleston and the Waccamaw River.

STEAM BOAT AGENCY.—Col. James T. Miller has been appointed by the Directors of the Willmington and Raleigh Rail Road Company Agent at this place for the Charleston line of Steamers.

For the Journal.

Committee of Arrangements.

At a meeting of the Committee appointed by the citizens of the town of Wilmington, to make arrangements to carry into effect the resolutions of the Town Meeting in honor of the lamented General ZACHARY TAYLOR, late President of the U. S., the following resolutions were adopted:

Resolved, That the thanks of the Committee are due, and are hereby tendered, to THOMAS LORING, Esq., for the chaste, eloquent, and appropriate Eulogy which he this day pronounced upod the life and character of the deceased, Gen. ZACHARY TAYLOR, and that he be requested to furnish a copy of the same for publication in the papers of the town.

Resolved, That the thanks of the Committee are due, and are hereby tendered to the Rev. JESSE JENNETT, for his participation in the ceremonies of this solemn occasion.

Resolved, That the thanks of the Committee are due, and are hereby tendered to the Rev. J. O. STEDMAN, for his kindness in allowing the use of his church, and his participation in the ceremonies of the occasion.

Resolved, That the papers of the town be requested to publish the proceedings of this Committee.

Wilmington, N. C., 25th July, 1850.

THE NEW SENATOR FOR MASSACHUSETTS.—The Governor and Council met at Boston on the 27th ult., and appointed Hon. R. C. WINTHROP U. S. Senator, in place of the Hon. DANIEL WEBSTER.

Announcement Extraordinary.

The following literary curiosity we find in the last number of the *Salisbury Watchman*. Mr. J,, W, KLUTTS we know to be a veritable man, and an inhabitant of "Cabarris., Count,,"

)*Look* ,, *oud*(
) *frands* ,, *&* ,, *Sitisans* (

We, air, Authorised,, and,, requested to,, Annonce,, to,, thay,, peaple,, of Cabaris,, County,, thad,, I, will,, sarve tham,, for,, hi Sheriff,, if, I, bea, thair Chois,, for, they, nakst,, torm,, in,——Cabarris., Count,, I, will, sarve,, you frans, &.. Sitisans,, Wid,, Grad,, plashur, &, thank,, you,, kindly,, for, your——franship,, I, am, yours, &, so, forth.

July, 13'th 1850)

J,, W, Klutts

[We beg leave to state, that in publishing the above announcement we would not be understood as taking any part in the contest between our friends in Cabarrus. We have no wish to interfere, but want them to have an open field and a fair fight.

We deem this statement necessary from the fact that we have not published the announcement of Mr. Klutts' opponent. And to show that we have authority for giving place to the above, we subjoin the following note:]

pleas, to, puplish, this for, thay, Months, of, July, &, than, sand, your bill, for, pay, pleas to prind, mea, two hondard, tickits, and sand tham, in due, tim, I am yours

J,, W, Klutts

For the Journal.

The Next Legislature.

MESSRS. EDITORS—In my last I insisted that the County Courts (as Courts of Pleas,) were useless; that the business there done could be done with less vexation and delay, with less than half the cost, and with as much justice to litigants, by Justices of the Peace out of Court, subject to a direct appeal to the Superior Court.

If this be so, it establishes the fact that our County Courts are not only useless but burthensome to the public, as well as to individuals.

None will deny that the pay of thirty-six Jurors for four or five days each Court, at $1 per day—of five Magistrates, at $2 25 per day—of all the State's witnesses in the numberless small indictments where the defendant is not convicted or is insolvent—with all the extras and perquisites incidental to the system—form no small item of *public* expense, for which there is no equivalent.

Again: those thirty-six Jurors are mostly taken from among the farmers, mechanics, and working men of the country, who are thus forced away from their several employments at times when their services are urgently demanded in the field or the workshop; and for which their daily pay, which is barely sufficient to pay their expenses, affords not the least amends. It is the same case with the witnesses and parties litigant; all are bound to attend from day to day, in the midst of expenses, and surrounded by every temptation to vice and extravagance, when they should be usefully and honestly employed at home.

In matters of indictment for assault and battery and other small offences, the defendants, when found guilty and able to pay, are rarely fined more than a dollar, and, most generally, *five cents*, while the cost ranges from ten to fifteen dollars; the *cost* being considered a sufficient punishment without any fine! Thus, if the defendant be guilty and able to pay, the State gets nothing, or next to nothing; but if he be insolvent or get clear, the State must pay all costs. What a beautiful system! What better scheme could be devised for plundering the people for the benefit of Court officers?

The County Courts are the nursery and hot-bed of lawyers, of which our country is already filled to suffocation. From thence they emerge as from a common centre, to fill our legislative halls and to engross the offices of honor and profit.

Now, I would by no means speak disrespectfully of lawyers as a class, for I am happy to believe there are as many honorable and high-minded men among them as among any other class of men of equal numbers. But I must protest against them as legislators; their interest, as a class, being entirely distinct from that of their constituents.

But to return. It has been objected against abolishing the County Courts as Courts of Pleas. That if you abolish two of them, and cannot enter your pleas at those without jurors, you prolong the time of collecting debts.

To this objection I answer, extend the jurisdiction of Magistrates. Let there be three Magistrates chosen, by election or otherwise, in each Captain's District, and let them have original jurisdiction in all matters of debt, however large, and such other small matters as may be considered prudent, subject, in all cases, to appeals to the Superior Court. By this means, instead of requiring three, six, or nine months to obtain judgment on a plain note of hand, it can be done in as many days, and comparatively without cost.

But, it is said, the Magistrates are ignorant, and therefore should not be entrusted with the power here requested. This objection, I am sorry to say, is, in too many cases, well founded. Our Magistrates are not as well-informed as they should be; but by a different mode of appointment, and making the office something more than that of a mere scavenger, without honor, profit, or usefulness, this difficulty might be remedied.

But admitting the magistracy to be as ignorant as this objection assumes them to be, how much wiser are they when they get on the "Bench," and compose what is called the "worshipful Court?" Does the circumstance of their being in the Court House, and being addressed as "your worships," dissipate their ignorance, and inspire them with superior wisdom?"

Their position on the "Bench," seems to be pretty much that of a set of pictures in a gallery, to be looked at, and *talked at* by lawyers, rather than to display wisdom, even if they had any. It is true they are sometimes called upon to decide disputes of law or precedent between lawyers; and it is also true they frequently call on a "disinterested" lawyer to decide for them. But when they take the responsibility of deciding themselves, they *may* decide agreeably "to law, usage and precedent;" or they *may not*. The decision of one day may be reversed the next, or it may not; this depends in a great measure, on which lawyer is on the right, and which on the wrong side of the question.

The Jury are to decide the momentous question at issue between the parties—men fresh from the plow, the axe, or the anvil. These, and these only, are to say whether it is legal for the plaintiff, or the defendant to receive *costs*. But whence *their* wisdom? Is it supposed that an indiscriminate collection of men, chosen merely from the circumstance of their being freeholders, are better judges of law and equity than the Magistrates? Or, in other words, that the most ignorant of the people have been appointed Justices of the Peace?

I am aware that the Jurors are to *draw* inspiration from the Bar—that the members of the Bar, altho' speaking under the influence of a fee, and of an oath, are expected to work miracles on the minds of the Jury, and transform them from common farmers, into wise, zealous Justices. One lawyer will get up and affirm that *this* is the law, and express great astonishment, and even indignation that any man of common sense can pretend to think otherwise. Another will then get up and affirm with equal earnestness, and with greater vehemence of word and gesture, that the law is just the reverse of what the first asserted, and prove clearly that the first speaker is either a knave or a fool. And yet the Jury—the plain, common men of the field—it is supposed, can bring order out of all this confusion and contradiction, and render a verdict agreeably to law and equity in spite of all the mystery which learning and eloquence can involve the matter. There may be giants in intellect in other parts who, as Jurors, cannot be confused by art or eloquence; but such are not common in SAMPSON.

For the Journal.

Respect to Gen. Taylor.

A large number of the citizens of Onslow, on receiving the melancholy intelligence of the death of Gen. ZACHARY TAYLOR, late President of the U. S., assembled in the Court House in Jacksonville, on Tuesday, 16th inst., to pay proper respect to departed worth.

OWEN HUGGINS, Esq., was called to the chair.—EDWARD SANDERS, Esq., addressed the meeting in a very impressive speech.

The committee appointed to select some person to deliver an eulogy on the merits and character of the illustrious patriot, selected Doct. EDWARD W. WARD, who consented to pronounce the Eulogy on Tuesday, 30th July. OSMOND.

For the Journal.

MESSRS. EDITORS—In the "Journal" of the 19th instant, there is a communication signed by "Holly Shelter," who wishes to hear from his friends in Onslow. I, like "Holly Shelter," am not much in the habit of trespassing upon the patience of your readers, but, as he requests it, with your permission will tax them with a few remarks.

It would have been better, I think, if "Holly Shelter" had reminded his friends in Onslow of "their misfortunes in regard to the improvement of their water courses" two years ago; and then, perhaps, our members to the Legislature would have favored the improvement of New River, and obtained an appropriation for that effect. But now their memories need no jogging, for we have six candidates for the Legislature, and all are Internal Improvement men, at least *so far as* New River is concerned.

The people in Onslow are, at this time, too much in the notion of clearing out the mouth of New River to aid "Holly Shelter" in building a Plank Road to connect New River with Holly Shelter Creek. Besides, we think it would not pay; that though it would enhance the value of real estate along the route, and pay a small profit in carrying our produce, yet the profits arising therefrom would never repay the cost to build it. True, we make a large quantity of produce for market, but it is not waggoned, the greater part is shipped; and the freight from Tar Landing to Wilmington is but a trifle more than it would be to carry it to Musterfield Landing, Holly Shelter Creek; and then, when at Musterfield Landing, we are but a few miles nearer Wilmington than we were at Tar Landing.

We folks in Onslow know but little about Plank Roads, except the information which "Holly Shelter" has given us; that the one to connect the water courses above-mentioned, will cost about one thousand dollars per mile, and that is enough to frighten us, unless "Holly Shelter" will convince us of the utility of the project.

"Holly Shelter" says that his friends in Wilmington have built and fitted up a couple of beatiful little Steamers to run up the North East. "But," says he, "we cannot give them employment, unless our friends in Onslow will aid us." Now I am afraid we cannot aid him much. "New River is a beautiful River, with high bluffs, splendid farms, and the best timber for ship-building," and highly susceptible of improvement. And how much better it would be for the people of Onslow county to improve their river, which would cost about twenty-five thousand dollars, have these beautiful little steamers running up their still more beautiful river, where they could get sufficient employment, and then "Holly Shelter" could bring his produce to Tar Landing, and ship it, and the freight on his turpentine per barrel, would only be about twenty or twenty-five cents. *Just think of that!* OSMOND.

Richlands, July 21, 1850.

From the New Orleans Delta.

The Census.

THE NORTH AND THE SOUTH.

The persons appointed by the United States Marshal have commenced to take the Census of the city. Like all the other arrangements of the Federal Government in reference to our State, the most unfavorable period which it was possible to select, has been fixed on for the purpose of ascertaining our population, and determining the rates of our representation. Hundreds and thousands of persons are absent at this season of the year, and no Census can be taken which will approach within thirty per cent. of our real population. This arrangement, too, which works so injuriously to us, contributes to swell the population of the Northern States proportionately to its diminution here. Our own people will be returned and counted as part and parcel of the populations of other States. We cannot imagine how the Southern members of Congress could submit to the arrangement so manifestly unjust as this. They have allowed themselves to be engrossed in the discussion of the great issues of the day, whilst the Northern members have attended carefully to the details of legislation, and are continually strengthening themselves and their States by their sagacious use of the means placed within their reach. Whilst our Congressmen are studying Niles' Register, Congressional Debates, preparing great speeches, and franking the same to their constituents, the Northern members are at work, getting through Congress this and that law, to further the interest and prosperity of their particular section—enlarging their mail facilities, obtaining appropriations for forts, harbors, light houses, &c., and making various other legislative arrangements, to advance their welfare, too often at the expense of that of their neighbors. Our members go on speechifying and speechifying, until the country suffers under a perfect crevasse of speeches, whilst in all practical and useful details of legislation their constituents have to take care of themselves. Look at our mail arrangements in this State! Would it be possible to display more imbecility, bungling and inefficiency than characterize the management of our mail transportation in this State! Look at the great Eastern mail—it fails nearly every other day, without any inquiry into the cause or reason, much less any atttempt to remove it. This great commercial city, from which the Postoffice Department draws a larger amount by many thousands than the whole cost of mail transportation in this State, is subjected, and generally at the most unfavorable period, to this great inconvenience, merely because the government is too inefficient, or indifferent, to require a few petty contractors to keep re-lays of horses, or compel railroad companies to repair their tracks and discharge their contracts. And yet our members of Congress are silent on this great grievance! This utter indifference on the part of the Federal Government to the wants of the South, shows itself in all the mail arrangements. The beautiful and populous region along the Mississippi—the richest portion of the United States—has a mail but twice a week. At the North, so large a population and flourishing a section would require, and would obtain, too, a mail daily. There are many other evils under which the State suffers, which we have not now time to mention, but which manifest a culpable neglect of our interests on the part of our representatives.

But, to return to our text, we must enter our protest in advance, against the justice and fairness of taking the present population of Louisiana, and especially New Orleans as a proper basis to determine our ratio of representation. The population of New Orleans at present is at least one-third less than it is in December and January. We do not refer to the floating, but to the real population of the city. The census-takers will no doubt do their duty faithfully; but the result of their labors will exhibit, we fear, a decline rather than an increase of our population.

* INTERVIEW BETWEEN EPHRAIM LITTLEFIELD AND PROFESSOR WEBSTER.—Agreeably to a previously expressed wish on the part of Prof. Webster, Mr. Littlefield visited him in his cell yesterday noon.—Mr. Littlefield was accompanied by Mr. Jailor Andrews, and was cordially received. The interview lasted about an hour.

We learn from another source that Prof. Webster seems perfectly resigned and very penitent. He says that he has made his peace above, and is prepared to die. His only sorrow is concerning his unfortunate family. The officers of the jail have no apprehension that he will commit suicide. None is permitted to see him unless they hold a permit from the sheriff. We understand that Mrs. Littlefield will visit the Professor to-day.

It is not the least singular fact among all the circumstances of this affair, that Webster has not yet resigned his "Ewing Professorship of Chemistry and Minerology" in Harvard University,—neither has he been removed, nor has another been appointed in his place—consequently he is still a full Professor, and it is a full Professor in the first Seminary of learning in the U. States—who will be executed on Friday, August 30, unless he anticipates his doom by suicide.—*Boston Times, 25th.*

U. S. SENATORS.—The Hon. Tomas H. Ewing has been appointed, by the Governor of Ohio, to fill the vacancy caused by the resignation of Mr. Corwin in the Senate and the Hon. Hannibal Hamlin has been elected Senator to that body by the Legislature of Maine.

The Revenue Law.

Letter from the Attorney General.

EDITOR OF THE REGISTER:

Having been addressed by a gentleman of Fayetteville, on the proper construction of the Revenue Law of 1848, I have answered him, and as I have given the opinion as an Officer, it is in my view proper that the opinion should be made public; and it is submitted to you for publication.

Very respectfully,
Your ob't serv't
B. F. MOORE.

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RALEIGH, July 20th, 1850.

JNO. M. ROSE, Esq:—I have received your letter of the 16th inst., presenting several questions arising out of the Revenue law of 1848. My answers follow each question.

1. Is money used in the business commonly called note-shaving, money vested in a "species of trade," within the meaning of the act?"

Answer. I incline to think it is. A note is the evidence of a *right to money*, and note shaving is a trading in money. Money may be vested in buying rights to money, as well as in buying rights to property. Usually, trading for profit requires both a purchase and sale, because both are generally requisite to attain the *profit*, which is measured by money as standard. In substance, there can be no difference between the purchase and sale of a note, and a purchase and collection of it. And certainly, when a note is bought for $100, and sold for $110, there is both a trading and a profit.

But what constitutes a *taxable profit* in the trading note-shaving? In my opinion, the bought note must be received, or some act done which is equivalent to it—as the making it a debt to the purchaser. When this is done, if the debt is well secured, (that is safe,) I think the profit is made. It is, in legal contemplation, collected, if it be used to buy with, or used as a set off against, or in payment of, debt—and a profit is made when there is a gain made by the operation.

It is true that by this construction of the act, the same sum, to wit, the profit, is made to bear, apparently, a double tax; first a tax on the profit, and secondly a tax on the interest which may accrue on the profit; but this is the case with all taxed incomes, if they be vested on loan. Thus the salary of a professor of a university is taxed as a salary; and if it be put out at interest, the interest also is taxed; and such is the case with the trades expressly mentioned in the act, as negro trading, &c.

In a word, dealing in the purchase of securities for money, is in my judgment, a "species of trade," and when profits are realized, I know no reason why such profits are not taxable.

2. Are the profits on cabinet or other mechanical trades, taxable under the same section?

Answer. They are not. The act in the use of the term trade means traffic, and not occupation or employment. The man whose trade is that of making cabinet ware, is very different from the man who trades in Cabinet ware.

3. Are the profits made by a mechanic on wares of his own manufacture taxable? Or are profits made on the purchase and sale of such wares taxable?

Answer. The former profits are not taxable—the latter are taxable. When they are bought and sold by a merchant, his licence covers the tax. If the trader in them do not fall under the description of merchant or pedlar, he pays a tax on the profits.

4. Are the artisans of the U. S. arsenal taxable for their per diem, when it exceeds $500 during the year, under section 6?

Answer. I think that no one whose contract is by the day is the recipient of a *salary*. Other reasons, perhaps, would excuse them from the tax, even if they received a *salary* of $500 *per year*.

5. Are the officers of the United States taxable when their salary exceeds $500 per year?

Answer. In my opinion they are not. Of course no person who is not an inhabitant of the State is taxable on account of his income. His trading here may become so. But I think also that even when an officer of the United States is an inhabitant of the State, his salary is not, under the federal constitution, taxable. The State has not the power to diminish the reward with which the Government of the Union invites and induces the citizens to accept its offices.

6. Are mechanics who receive $500 per year as their stipulated wages, taxable on account of their wages?

Answer. In my judgment they are. It is true that the reward or price of their labor cannot be called "practice" or "fees"—but it may be called, and is a *salary*, as abundantly appears by every book of legal or literary definition within my reach. By some it is said, that "*salary*" is a term peculiarly and exclusively applicable to the compensation of *officers*. Not only no definition of the term sustains this assertion, but it is rejected by the act itself.—For, but for the exception which exempts them, ministers of the Gospel would be taxable on account of their compensation by force of the word "salary."—By others, it is said the Legislature did not intend to include such persons. If so, this intent is far from being manifest. And the contrary appears to me.

First, because the legislature specially excepted ministers of the Gospel.

Secondly, they did not except professors, teachers of schools, nor any portion of the laboring class among whom there are many whose compensation is popularly called *salary*, as Engineers and many other employers on Rail Roads.

Third, because the settled meaning of the term "salary," most favorable for the tax payers, is "an *annual stipend*," or "annual pension," or allowance, or *yearly wages*.

Its other definitions would embrace day-labor.

Now whatever may have been the intent of the legislature, I cannot abandon, in giving my opinion on the construction of language, the uniform and unvaried definition of all lexicography, and substitute therefor another and different meaning, known to me to exist only by hearsay, the extent of which I know not, and can only know by collecting the opinions of all the citizens of the State—a task which no judicial officer can undertake. Indeed a safer course would be to enquire of the individual members of the Legislature, and abide the result of a majority of voices. But such a rule of interpreting the sense of the law-maker is too unsafe for the construction of any law. In a Revenue law, intolerable—it can form the basis of no judicial decision.

Your ob't serv't,
B. F. MOORE.

GEN. TAYLOR'S PROPERTY.—We regret to see it stated in a letter to the N. York Express, that Gen. Taylor's family are not likely to be as comfortable in a pecuniary point of view, as was generally supposed. He left no will. We subjoin the following extract from the letter referred to:

"When he left for Mexico, it is stated, that in three sealed letters, he left directions for the management of his property, in case of his death there, in which was supposed to be a will, and these three letters were not opened till after his burial here, but no will was amongst them, and the directions applied to a property which is now almost wholly changed in its form.

"Indeed, his family now have no home, and therefore, Mrs. Taylor, it is supposed, will not return to Louisiana. His plantation on the Mississippi has been sold since he came here to enable him to purchase a sugar plantation below, so that that home is lost. Previously, however, he had purchased another, midway plantation, but that has turned out to be a very unprofitable piece of property, making no crops, in consequence of being flooded repeatedly.—Then the homestead is gone to make one payment on a sugar plantation on which something like seventy or eighty thousand dollars must now be due—and the middle plantation is under water. Probably some of the Presidential salary was relied upon to meet the further payment on the sugar plantation, but that salary is gone. You see from these general facts, that Gen. Taylor died in a very unfortunate time for the interest of his family. He had, previously to Col. Cliss's marriage with his daughter, settled upon her a considerable sum of money.

G. P. R. JAMES ESQ.—The *New York Mirror* says: we had the pleasure of a visit from the distinguished author, G. P. R. James, who is a very different looking person from the picture we have seen of him in our "mind's eye." He is a man a little under the medium height, and a little over the medium thickness; apparently not over forty years old, with an eagle eye, a splendid head, and a slight sprinkling of grey hairs; a hale, hearty, robust looking English gentlemen, all of the modern time.

Mr. James contemplates taking a house somewhere on Long island, which will be his head quarters during his sojurn in this country. He has brought with him his entire family, consisting of seven persons, and intends to travel through all the different sections of the Union. He is everywhere welcomed by all classes, and already beseiged for his autograph by half the the young ladies and *virtuosos* in the country.

☞Say but little—think much—and do more.