The Standard.

ADDRESS Of the Executive Committee of the Democratic party of North-Carolina, on the objection to an advalorem system of taxation.

"It were good, therefore, that men in their innovations would follow the example of time itself, which indeed in-novateth greatly, but quietly and by aggrees scarce to be It is good, also, not to try experiments in States, except the necessity be argent, or the utility evident; and well to beware that it be the reformation that draweth on the change, and not the desire of change that pretendeth the reformation "-Bacow.

(CONTINUED PROM FOURTH PAGE.) This meeting of an open and unlimited convention would be something new in our State policy; the convention which assembled at Hillsboro' in 1788, to take into consideration the adoption by this State of the federal constitution, was limited in its powers; the limitations were regarded, our seat of government was fixed at Raleigh, and the convention adjourned. The convention which assembled at Tarboro' in the following year for the same purpose was limited in its power over our State constitution; its members regarded the limitation; took into consideration the one change with which it was charged, gave the town of Fayetteville a member in the House of Commons, and adjourned. The convention which assembled in 1835 was also limited in its powers; by the act of the people in ratifying the convention bill, passed at the session of the General Assembly of 1834, and in that convention the mode was fixed for altering the constitution in the future; the fixing this mode of altering the constitution in future was one of the duties imposed by the act of 1834 upon the members of the convention, which they were not at liberty to disregard; which they were compelled, by oath, to perform; and under the mode prescribed in the constitution, which went into operation January 1st, 1836, which is the combined action of the Legislature and the people, the constitution was altered in 1857 so as to do away with the landed qualification required of electors for members of the State Senate. But the late convention of the opposition party has found a new, and, in their opinion, a better method for altering our fundamental law-contrary to the traditionary policy of our fathers, in the face of the method heretofore advocated by the Democratic party, and we may safely say in opposition to the spirit if not the letter of our present constitution.

It is true that clause 1st of art, IV., sec. 1 of the amended constitution does prescribe the manner in which a convention of the people may be called by the General Assembly, but the second clause of the same art, and sec. prescribes that no part of the constitution of the State shall be altered, unless a bill to alter the same shall have been agreed to by three-fifths of the whole number of the members of each branch of the General Assembly, unless such bill shall have been published six months previous to a new election of members to the General Assembly, unless at the next session of the General Assembly thereafter two-thirds of the whole number of members of each branch of the legislture shall agree to the alteration proposed, and finally, unless the amendment or amendments so suggested to them, shall be ratified by a majority of the qualified voters of the House of Commons throughout the State. Any one who will read these two clauses in conjunction, is forced to the conclusion that the framers of our fundamental law never intended that a convention of the people should be called, for the purpose of merely amending our organic law, certainly not for the purpose of making a single amendment; and but one alteration is alleged to be needful by the Oppositionists. If doubt can exist upon this subject, we can refer to the debates in convention in 1835, when upon an examination by any unprejudiced man, the construction of this clause of our constitution heretofore adopted by the Democratic party and now urged by them, must be pronounced the true one. The 1st clause which prescribes the majority of the General Assembly which is necessary to legalize a convention of the people, was inserted from abundant caution, for fear it might be necessary at some time to tear down the whole of our political fabric or make great alterations in its foundation; or least for some other cause not connected with the mere slight alteration of that structure, it might become necessary for the soverereign people to meet in convention. We will not pause here to argue the right of the convention to impose limitations upon the action of a majority of the people, merely expressing the opinion-from which few, save the most radical, can dissent-that whatever the power of the convention may have been, yet the people themselves may prescribe to themselves a rule of action and put limits upon their own power, which they have done by confirming the action of the convention when they voted for and accepted the amendments of 1835; but however right or wrong the clauses on this subject of conventions and amendments may be, each member of the legislature is sworn to observe them, and cannot, if our construction be a correct one, either directly or indirectly advocate an open and unrestricted convention of the people, for the purpose of effecting at this time an ad valorem system of taxa-

But suppose this open and unrestricted convention to be called, do we not know that if the clause in the constitution which it is proposed to strike out is stricken out other changes necessarily must and will follow it. Our present basis of representation in the Senate is based upon the taxation paid by the several districts to the State; if the rate of taxation on slaves is so altered, (as it must be under an ad valorem system of taxation,) as to increase the amount of taxes paid by the eastern counties into the treasury, an increase of representation in the Senate ought to follow it, and must follow it, is the west willing to yield its present weight in that legislative body and to give to the east an opportunity to check all works of internal improvement by refusing to pass any railroad or appropriation bill through that body; an opportunity accompanied with the inclination on the part of the east, to check all expenditures which must result from an impression (whether real or unfounded its result is the same,) in that section that they are subject to unjust and unequal taxation? An open and unrestricted convention cannot meet without a proposition being made, and we must presume successfully made, if the convention is called upon the basis of federal numbers, to alter the present basis of representation in the Senate and House of Commons. The calling of this convention cannot now-can never-be effected without a long and arduous struggle, again must we see in our State the devastating and ruinous effects of a long and bitterly contested sectional struggle. Who amongst you is willing to renew the history of the fifteen or twenty years which immediately preceded the convention of 1835? all wholesome legislation checked to carry on what has been well called, "a wicked and foolish contest, in which victory was without glory and defeat without consolation;" our internal improvements checked, our resources left undeveloped, our institutions of learning languishing, and a constant and full tide of emigration flowing from our borders to seek a more tender and genial mother than their native North-Carolina, until at last one section or the other shall become so exasperated at the denial of their demands, as to threaten like the strong man of Zorah, in the unshorn strength of his blindness, to tear down the pillars of our political edifice itself, careless whether friends or foes are crushed in its magnificent ruins. Yet these things are the probable, nay, the necessary results of carrying out the views of the Opposition party, unless human nature, the work of the Deity Himself, and which God alone can alter, is changed from what it has been for thousands of years in the past. But, fellow-citizens, what is the object of making

tion on slaves and all other property in this State.

this radical change in our Constitution, which it is proposed by the Opposition party to bring about in the objectionable manner which we have just indicated? It is, we are told in their platform, to effect an ad valorem system of taxation; that is, that every thing which is protected by the State government may be compelled to pay a tax to the State, in proportion to the monied value of the thing itself. As to property, it would provide that one hundred dollars in value, whether it be in money, or houses, or lands, or cattle, or bonds, or bank stock, or slaves, or farming utensils, or wines, or other luxuries; whether it be a part of the rich man's thousands, or the poor man's all; whether it be productive, or incapable of producing; whether it be a luxury or a necessity; whether it be the interest of the whole State to encourage or to discourage the ownership thereof; whether the tax may be made voluntary, or is to be extorted at the end of the law; whether it requires much or little action and expense upon

the part of the legislative, the judicial or the executive departments of the State government to protect it—shall universally pay the same tax to the State. It is a simple and easy system, if it be practicable, politic and just; and "still the wonder grows," that this symmetrical plan for adjusting the revenue of every State has not heretofore been adopted, and the great problem of equalizing taxation, the most complex which agitates the brain of the statesman, solved forever. Now the Democratic principle has ever been, and is now, to adjust taxation so as to bear as equally as practicable upon the curious interests and classes of property in all sections of the State. It takes into consideration not the ralug of the property alone, but its actual or potential productiveness; the cost of its protection,

whether it be great or little; the ability of the owner to pay a contribution to the government; whether the tax will be a voluntary or an extorted one; and also, whether the general interest of the State and of the whole people demands that the ownership of that species of property shall be fostered or discouraged. So far from the concluding clause in the eleventh resolution of the platform of the Democratic party recognizing the justice and fairness of ad ralorem taxation; and so far from that party's being willing to apply it to every subject of taxation, save and except slave property; by advocating an equalization of the burdens of taxation, it expressly repudiates any such doctrine, contending that no system of taxation can be just and fair which looks solely and only to the monied value of the property to be taxed, without any regard to the other elements indicated, which are to be regarded in fixing the amount of any excise; and the only reason why taxing property of different species ad valorem i not always ruinous, is not because the principle is a correct one, but because many different species of property of the same value chance to have the same productiveness: the cost of their protection is acidentally the same; the owners chance to be equally able to pay taxes out of their profits; and the State and whole people are casually equally interested in fostering or discouraging the ownership of each. In such cases, and under such circumstances, the ad valorem system may be resorted to with justice and propriety. The Democratic doctrine of an ad valorem tariff upon imported goods. is not only entirely different in its character from this proposed system of taxation, but in its principle it clearly opposes it. The Democratic party is not to be deceived and misled, nor will you be, fellowcitizens, by words. The tariff bill of 1846 classified all articles likely to be imported under nine schedules, discriminating in favor of articles of prime necessity and against luxuries-the tax upon which last is eventually paid by the wealthy consumerand ended with a free list. Schedule 1st, containing brandies, &c., was subjected to a duty of one hundred per cent, on the value of the goods; while schedule 8th, containing raw hides, dyestuffs, fertilizers and other useful articles in trade, manufactures and agriculture only paid a duty of five per cent. on the value; and schedule 9th, containing, tea, coffee and other articles of prime necessity, makes out the free list, subjected to no duty at all. But the plan of the Opposition party, if there is meaning in language, is one uniform unbending rule of the same per centage on all species of property and no free list. Carrying out their principle to its natural and logical results, the Opposition party does not recognize the glaring fact that taxes are much more onerous to the poor man than to the rich; that the small farmer or day laborer, who has managed to collect around him his small, but to him inexpressibly dear, stock of household furniture and agricultural implements; his cow and pigs and little comforts, can less afford to pay a per cent. on his few hundreds than the owner of thousands can to pay a per centage upon his wealth, is a fact totally ignored, every article that is capable of being owned is to be subjected to an equal per centage of taxation; and while the Opposition party strive to avoid this legitimate result of their principle, system and promulgated platform, the published proceedings of their convention make them consistent in spite of themselves; for "Mr. Turner, of Orange," says the Raleigh Register, in the official report of their pro-

"Moved to take the vote on ad valorem, offering an amendment against taxing such small matters as tin cops, plates, &c. Mr. Badger proposed a change in his amendment, which was accepted. The amendment of Mr. Turner was then adopted. Mr. Henry, of Bertie, then moved a reconsidera-

ceedings,

tion of the amendment, entering his protest against it. Mr. Barringer, of Cabarrus, seconded Mr. Henry. Mr. Rayner hoped Mr. Turner would withdraw it. The motion to reconsider prevailed; not being

question then recurring upon the passage of the ad

valorem resolution, it passed almost unanimously. Thus have they not accidently but advisedly agreed to advocate the taxation of the minutest article. contrary even to the teachings of Holy Writ; for, when the Man of sorrows saw in Jerusalem the rich men casting their gifts into God's treasury, and a certain poor widow east in thither her two mites, he turned unto his disciples and said to them, "of a truth I say unto you, this poor widow hath cast in more than they all, for all these have of their abundance, cast in unto the offering's of God but she of her penury bath cast in all the living which she had." God's treasury may receive such gifts, for verily they have their reward; but woe! woe! unto that earthly government which fills its coffers with the pence wrung from the hard hands of honest

pittance of the widow and the orphan. Fellow-citizens, we have asked over and over again of the advocates of an ad ralorem system of taxation, why all property ought to be taxed in proportion to its value? and up to this moment no reason is given for it, but the reiteration of the proposition itself, and the few efforts that have been made to give some satisfactory and logical reasons for a change in our whole system of taxation, when carefully examined, show clearly that the conclusion to which the Opposition party has arrived is based upon a

poverty, which enriches its treasury with the scanty

false assumption. Government, say the advocates of ad valorem taxation, is instituted for the protection of persons and property, and therefore persons and property ought to pay the expenses of Government; and property ought to pay those expenses in proportion to its value, because the cost of its protection is measured by the value of the property. This is the course of argument that must be pursued when the matter is fully stated.

Now, merely pausing to point out that this mode of argument cannot have even an appearance of truth, when the revenues raised are not to be applied to the ordinary expenses of the government, but to the extraordinary purposes of constructing railroads, digging canals, and paying debts already contracted by the State for internal improvements, and that same regard ought to be had in laying excises, to the objects upon which the revenues of the State are to be expended, we venture the assertion that neither one of the propositions upon which the Opposition party rely to establish their conclusion

is a sound one in political science. It is not true that Government is instituted for the protection of persons and property; nor is it a fact that the cost of the protection of each species of property is regulated by the monied value of the property itself. It is sometimes loosely said that government is instituted for the protection of persons and property, but when fully stated, according to all authority, the true proposition is, and the meaning attached to the loose statement above set forth is: That government is instituted for the protection of the rights of persons. Those rights are the right of personal liberty; the right of personal security, and the right of private property. It is the right of the citizen to and in his property which is protected by the government which he contributes his taxes to support. Now if this be so-and a mere statement is a demonstration of a political axiom so universally admitted-and the monied value of the thing, the right to which is protected, is to be the measure of the tax it pays for protection, and the fostering love of the State for her children, and the patriotic devotion of the citizens to the State are to be put out of view, and the relations between the State and citizen reduced to a mere mercantile transaction, where a hired agent is to be paid according to the value of the service rendered. Pray, in the name of truth and freedom, what price in money are we to give to the State for the complete protection which she affords to our rights of personal liberty and personal security? Who that claims the name of an American citizen will estimate for us the monied worth of our liberty and security? What man in North-Carolina will not sacrifice his property and his life itself, rather than yield up that security and liberty-the priceless jewels bequeathed to us by

our Revolutionary fathers? The price that must be

paid for a protection of these inestimable rightstaking the value of the thing protected to be the regulator of the tax it must pay—would be so great that property ought hardly to be taxed at all and almost the whole revenue of the State ought to be raised by a poll tax which would properly fall chiefly on the white poll, male and female, from the cradle to the grave. But all experience has demonstrated that a heavy poll tax on the citizen, falling upon labor and the laboring classes, is necessarily oppressive; and we may boldly assert that no system of revenue which has for its basis a proposition which logically leads to so monstrous and palpable an absurdity, can be a sound and good one.

Can it be necessary, fellow-citizens, to collect arguments to prove that it is not a fact that the cost of the protection of each species of property is regulated by the monied value thereof at all times, under all circumstances, or ever? What creates the expenses of government? Why, the sums that must be paid to conduct properly the legislative, executive, and judicial departments of the State; the salaries and fees paid to legislative, executive and judicial officers, and the other expenses incident to the several departments. Now, it is plain that different species of property require different degrees of protection; it requires more time and more frequent action for the Legislature to legislate upon some subjects than others. The Judiciary of the State must oftener have questions before them involving rights in some species of property than in others. The Governor of the State is oftener called upon to act with regard to some rights of property in individuals than others. It is useless to suggest instances to illustrate such apparent truths. And again, is not the same legislation necessary to protect the rights of the owner of one thousand dollars in money, or of one hundred acres of land, or of one thousand dollars in stocks or bonds, or of one slave, or of any given amount of any other species of property, which s necessary to protect the rights of the owner of one hundred thousand dollars in money, or of ten thousand acres of land, or of one hundred thousand dollars in stocks or bonds, or of one hundred slaves, or of any larger amount of the same species of property? Does it not require the same laws to protect a small quantity of any species of property which it requires to protect a large quantity of the same species of property? Nay, fellow-citizens, is it not apparent that as any species of property decreases in quantity in a State, the necessity for its protection increases, and more laws are necessary to secure its owners from oppression and exaction; because they necessarily become fewer in number, and have therefore, less personal and political weight in the community? Would not more legislation be needed to protect one thousand slaves in this State, equally with other property, if there were only that number in the State, than is now necessary for their equal protection when we have three hundred thousand slaves? The intelligent voter can answer for him self. It is true, that the judicial action of the government with regard to any species of property does not necessarily become more constant and expensive as that species of property decreases, but we must remember as owners become fewer, aggressors upon their rights become more numerous and daring, and quite as much or more judicial protection is needed. and as much or more, of the time of the judiciary demanded, to protect the often assailed rights of a few owners, than is needed and demanded to protect the rights of the many owners of a particular species of property seldom assailed on account of the personal and political weight of the many. Now as to the Executive department of the government, the value of the property does not much affect-if it affects at all-the expense of properly conducting it. The same salaries must be paid to sheriffs for collecting; to treasurers and comptrollers for disbursing and accounting for; to secretaries of States and governors for generally superintending revenue raised from property of one value, as revenue raised from property of another value, and in our State the general management, the collecting, accounting for, and disbursing the revenue forms the chief business of the executive department. The fact that the expenses of the legislative, executive and judicial departments can in no manner of way be regulated by the value of the property with regard to which they act, establishes the falsity of the assertion that the cost of the protection of any species or quantity of property is regulated by the value of the property itself. The cost of the protection of different species of property varies under different circumstances and at different times. It depends upon its nature and character and on a multitude of surrounding circumstances, and since the cost of its protection is not regulated by the value of the property itself, we ask again of withdrawn, the amendment was REJECTED. The

the advocates of an ad ratorem system of taxation wherefore property should be taxed in proportion to its value? The true theory of our republican form of government does not regard taxes as sums extorted from the citizens of the State in payment for services rendered by the State. The constitution of the United States itself declares that private property shall not be taken for public use without just compensation. The true theory of the British constitution, from which our own is modelled, of our own constitution and indeed of all representative constitutional governments is-that each great interest in the State is represented in the legislative bodies, and taxes are the contributions voluntarily and gratefully bestowed by the people, through their representatives, upon the State, for her protection and the maintenance of her authority and power .-The American revolution grew out of the assertion of this principle; taxation and representation, said the American colonies, ought to go together. The British parliament has no right to impose taxes upon us without our consent, we are not represented in that body, and therefore cannot consent to or dissent from any taxes proposed. Taxes laid by that body are a taking our property from us for public use, and the right to take one penny involves the right to strip us of all-this is tyranny. This is to make us slaves and not British subjects. Now in North-Carolina taxes are considéred as the voluntary bounty of our citizens, accepted by the State; and looking at this real foundation of all free republican systems of government for our guidance in building the superstructure of our revenue system, we find the corner stone of our edifice ought to be, the discovery of those citizens and those species of property in the State which can bear the imposition of taxes with the least detriment to the individual interest of the owners and with the fairest prospect of advancing the general interest of the whole commonwealth. The whole end and aim being to make the burdens of taxation bear as equally as practicable upon the various interests and classes of property in all sections of the State. It cannot be said that the owners of all species of property of the same monied value can, with equal case to themselves, pay the sameamount of taxation; nor can it be said that the general interest of the whole State is promoted by collecting the same amount of tax from all species of property of the same monied value. Especial regard must be had above all other things to the relative productiveness or capacity for production of the various subjects of taxation under consideration, and also to the permanency and durability of those subjects, both when we regard the general interest of the whole people and the private interest of the owners. The annual revenue of a State is the regular income of the State, and must be paid out of the annual profits of the citizens and not out of their capital, if the State is to continue to increase her capital, wealth and prosperity, and her citizens are to retain their present wealth, and still to enjoy their ordinary comforts and pleasures, The wealth of a State is the aggregate wealth of her citizens; as the latter diminishes so must the former; therefore, says an eminent political economist, "it should be the policy of governments never to lay such taxes as will inevitably fall on capital; since, by so doing, they impair the funds for the maintenance of labor, and thereby diminish the future production of the country." If this be a sound proposition in political science, and who can doubt it? it becomes evident that as various subjects of taxation differ in their annual productiveness as ability of the owners of those various subjects of taxation to pay an excise therefrom without injury to themselves or the general interests of the State, increases and diminishes, so that the annual profits produced by different species of property although not a certain, is a much more reliable guide for ascertaining the capacity of various species of property to bear taxation, than the monied value of the property itself, and surely none will contend that the ownership of every kind and de-

scription of property is equally profitable. Nor is it in violation of this principle—that unproductive

capital ought not to be taxed-that in this State

and under most sound systems of revenue, unpro-

ductive and perishable luxuries are subjected to high

taxation. Taxes upon luxuries are voluntary and not extorted taxes, no man is compelled to own or use them, they are not like the ordinary necessaries of life, which all men must own or use, and the fact that a citizen elects to use the luxury and pay the tax is regarded as sufficient proof that he has other resources out of which he can pay the tax without oppression upon himself or detriment to the general interest of the commonwealth by decreasing its capital. But this is not the only element to be regarded in apportioning the burdens of taxation; many others are to be taken into consideration, especially the fact that to put the owner of perishable property on an equality as respects taxation with the owner of that which is permanent and incapable of destruction of the same monied value, he must not only realize enough profit therefrom to pay his taxes and still have the same income remaining that the latter has after paying his taxes, but he must realize enough profit to lay by a certain portion annually, so as to accumulate enough to replace what he now owns when it has in time deteriorated in value or been entirely destroyed, and after deducting from his profits both his taxes, and this annual saving, still be on an equal footing as to income with the owner of the more permanent and fixed species of property after he has deducted his taxes from his gross profits.

But, fellow-citizens, the real object of all this agitation is apparent; it is to effect a change in the present basis of taxation of slaves. This anomalous species of property has been taxed under and according to the present mode of taxation from 1784 until the present time; no material change has been made. The convention which incorporated the clause with regard to the equality of poll taxes into our constitution in 1835, were trying no new thing; it was an experiment of more than fifty years which justified the grave and reverend men who assembled in our last State Convention to reform the constitution, in inserting in the organic law itself the clause regulating poll taxes. True, it may be that "a froward retention of custom is as turbulent a thing as an innovation," but we are bound to presume that a system adopted so long ago and sanctioned by such high authority and so long a continuance, must have had some foundation in reason and true principle. We present to you, freemen of North-Carolina, with the more confidence, a few of the reasons which have suggested themselves to us, why the present system of taxation upon slaves should be continued, and why it is highly improper and impolitic to apply the ad valorem system of taxation to this species of property, leaving out of consideration entirely the compromises of 1835.

We think we have established that no sound sys tem of taxation will impose a tax upon any unproductive species of property, since such a tax must necessarily fall upon the capital of the State, and become oppressive to individuals. Our constitution as it at present stands, exempts even from poll taxes slaves under the age of twelve and over the age of fifty years. Now it is not asserted that all slaves under twelve and over fifty years are unprofitable, but these are periods arbitrarily assumed as those at which slaves become generally profitable and beyond which they ordinarily cease to be of value as sources of income; but we may with safety assert that a slave at twelve years of age has not vet paid back the expense incident to his care and rearing, and at fifty he will with difficulty repay the expense and time which the laws both of God and man demand should be expended upon his de-

Slave property, then, is only exempted from taxation when it ought to be exempted, and when the result of taxation necessarily must be either a decrease of the capital of the State, or an expulsion of that species of property from our mid-

But we apprehend that our present mode of taxing slave population can be justified upon principle. The foundation upon which slavery rests in North-Carolina and in the whole South is, that we find amongst our population a class of persons having the strength and the passions of manhood, and the mental capacity and self-control of childhood, with a physical confirmation peculiarly adapted to the performance of labor and a want of energy and unwillingness to perform even such labor as is essential to their own maintenance. The laws of this and other slaveholding States put this class of population under the guidance and ownership of the master, in order that he may govern and control them, compel them to labor, care for them from the cradle to the grave, and enjoy the fruits of their industry as his

Slaves, then, are not and cannot be ignored as a portion of our population, nor can they be regarded in legislation as property alone; the laws of North-Carolina regard them as property in so far forth as it is necessary for them to be so regarded in order that the master may compel their obedience and laher and enjoy the fruits of that labor Public expediency denies to the African the right of suffrage, and indeed in no respect will put him on an equality with the white citizen, but it does not deprive him of his personality, and indeed it would seem to demand that for purposes of revenue more regard should be had to his personality than his character as qualified property.

Every tax laid upon the slave, since he owns no property and can own none, is a capitation tax; even you tax him according to his value it is still a capitation tax; nor can any mode be devised for taxing slave property which is not in effect the imposition of a poll tax.

Now we allege that every objection which can be urged against a heavy poll tax upon the white population of this State can be used with equal force against the adoption of a heavy poll tax on our negro population. A large capitation tax upon white population is regarded, and rightly regarded, as tending towards oppression, because it necessarily falls upon labor. That is, the owner of no property must pay it out of the proceeds of his labor, and thereby diminish his means for supporting himself and rearing his family and so increasing the strength of the State-taking care of his old age, and amassing something, if possible, to give a start in life to his descendants. Now a caption tax upon slaves also falls upon the labor of the State. The slaveholder is compelled, by public opinion and the law of the land, out of the proceeds of their labor, to clothe and feed his slave, to take care of them in infancy and old age; and he retains what remains of these proceeds, after these deductions, as his reward for governing and superintending this class of population. The labor of the State is at last the wealth of the State, and no revenue system can be consistent with sound policy, which tends to discourage that labor

or to oppress any laboring class. But the slave population of this State is now taxed under the constitution more than three times as much as the white population, and upon an examination of statistics in the Comptroller's office it will be seen that the 300,000 of slave population in North-Carolina, in the actual operation of our system pay more than twice the tax of the 600,000 of white population, making the rate of taxation imposed upon the slave population more than four times as much as that imposed upon the white population. Nor must it be forgotten, in cinsidering the taxation which slave property pays, that lands and slaves at present constitute the sole subjects upon which our County Courts can impose excises for school and county purposes; and, besides, the tax of eighty cents imposed by the revenue law, they pay under systems of county taxation an average of over one dollar more. They pay a tax for the poor, for the lunatic asylum, for schools and for other county purposes, but the owner cannot nor ought he to desire to carry them to the poor house when they become infirm and unable to labor, or to the lunatic asylum, in case of insanity; nor do they enjoy any benefits from our system of common schools. These things are mentioned, fellow-citizens, not by way of complaint, far less with a view to their change, but that you may see that slaves in North-Carolina are taxed much more heavily than at

first sight may appear. We have thus endeavored, fellow-citizens, to put before you some few of the reasons which influenced the Democratic party in adopting a platfo which opposes a change in our organic law, and the adoption of an ad ralorem system of taxation upon all species and classes of property in the State; nor are we to be understood as taking our stand upon the present revenue law. It is certainly defective in more than one particular; it taxes the laboring man's income by way of salary at a heavy rate; it may be true and probably is that some subjects of taxation pay more than their just share of revenues of the State. If this be so let the changes be made which these evils demand, let the taxation be made to bear equally; but there are some principles contained in our revenue law which are good, as for instance the taxation of articles of luxury at a higher rate than articles of prime necessity, We can see

no reason for rejecting what is good because of its association with evils which may be removed. We think those evils can be removed without tearing up the foundations of our government to adopt a system which at best is but an untried experiment, which will re-open sectional animosities which are now at rest, which will disturb compromises that are now fixed, and awaken rivalries which now sleep, against

which stability is our only security.

But important as the subject is, it is subordinate, fellow-citizens, to the great question which is now agitating this country from Maine to California. upon the decision of which rests the future continuance of a Constitutional Union of these sovereign States and the preservation of the rights of the Southern Republics. The Democratic party believes that their defeat at this time even upon a question of local policy must weaken the only national party in this Union; it believes that the success of the newly fledged Opposition party at this time, a party powerless for good, must give aid and comfort to our enemies in the North and discourage our friends in that section who are carrying on a vigorous and manly but unequal warfare in the "debatable land" for our rights. The facts of the last Presidential campaign are a

demonstration, that there is no hope for the preservation of our constitutional union with its numberless blessings and countless hopes, but in the continued success of the Democratic party. We believe that the sole object of this agitation of a State issue at such a time, is to distract and divide the Democratic party of the State, looking more to the Presidential than the approaching Gubernatorial election. Under such circumstances, we appealwe feel that we shall not appeal in vain-to the patriotism of the people to sustain the Democratic party, without reference to any question of taxation; to aid them in preserving this great and glorious government, and then arrange the details of our revenue system, amid the sunshine of safer days. We appeal to you, by the clustering honors of our past-by the glorious promise of our present-by the splendid hopes of our future-to present an unbroken and unwavering front to the common enemy, and if we fail, we shall have nothing wherewith to reproach ourselves, but will be blest with the proud conviction, that as faithful and patriotic citizens, we have dared to do our duty amidst dangers and temptations which we trust in God are not to become common in our republic.

ED. G. HAYWOOD, Chm'n. JAMES FULTON, JOHN KERR, THOMAS SETTLE, JR., D. M. BARRINGER, W. L. TATE, WILLIAM SLOAN, GEORGE GREENE. State Executive Committee.

SALE OF VALUABLE SLAVES.

STATE OF NORTH-CAROLINA.-WAKE COUNTY -- Court of Equity, Spring Term, 1860 --Matilda Broughton, Lucius Smith and wife, and another,

Pursuant to an order made at Spring Term, 1860, of the Court of Equity for the county of Wake, the undersigned, Clerk and Master, will proceed to sell, at the residence of the late Jesse Broughton, or the first day of May next, the slaves in the pleadings mentioned, to wit:-Sallie, Candis, Charles, Doctor, Austin, Ruffin, Sarah and Fab.

TERMS OF SALE: - Five per cent. of purchase money to be paid in cash. A credit of six months will be given to chaser, on his entering into bond with approved surety bearing interest from day of sale. Also in the case of Win. A. Rogers and others vs. Isanc Rogers and mother, and on the same terms, on the MON-DAY of May Court, (21st May,) the undersigned will pro-

ceed to sell, pursuant to an order of the Court of Equity, a negro slave named Virgil, the property of Miss S. A. Guion. ED. GRAHAM HAYWOOD, C. & M. E. (Pr. adv. \$6.) 15w&swtd.

STATE OF NORTH-CAROLINA.-WAKE Biddy Buffalow and others vs Eliza Brown and others. Pursuant to an order made at Fall Term, 1859, of the Court of Equity for the county of Wake, the undersigned, Clerk and Master, will, on the 30th day of May next, proceed to sell, on the premises, the lands in the pleadings mentioned and described, to wit: A tract of land situate and I ing in Wake county, on the waters of Hairsnipe creek, adjoining the lands of David Powers, James Cooper and others, containing 104 acres or thereabouts.

TERMS OF SALE :- \$80 of the purchase money to be paid in Cash. A credit of six months will be given to the purchaser as to residue, on his entering into bond with approved security, bearing interest from day of sale. ED. GRAHAM HAYWOOD, C. & M. E. April 20, 1860. (Pr. adv. \$6.) 32-w&swids.

STATE OF NORTH-CAROLINA.- WAKE vs. The Heron Mining Company and others.

Pursuant to an order made at Spring Term, 1859, of the Court of Equity for the county of Wake, in the above entitled cause, the undersigned, Clerk and Master, will ceed to sell, at the Court House door in the City of Raleigh, on the 4th day of June next, the Lands in the pleadings mentioned and described, to wit: One undivided moiety or balf-part of about Five Thousand Nine Hundred and Fifty-Six Acres of Land, situate and lying in the courty of Wake, and lately in the possession of the Heron

TERMS OF SALE :- A credit of six months will be given to purchaser on his entering into bond with approved surety, bearing interest from day of sale ED. GRAHAM HAYWOOD, C. & M. E. (Pr. adv. \$6) 32-w&swids.

UST RECEIVED—
Ladies Walking and Travelling suits.

W. H. & R. S. TUCKER.

Raleigh, N. C., April 20, 1860 HATSI HATS!!

RECEIVED THIS DAY A BEAUTIFUL LOT OF Men's Panama and Leghorn Hats.
W. H. & R. S. TUCKER. Ruleigh, N. C., April 20, 1860. PILES, FISTULA, TUMORS, &c., &c.

DR J. A. CLOPTON, of Huntsville, Ala., treats with perfect success Piles, Fistula, Tumors, &c. He has treated an old Governor of the State, the oldest Physician of Montgomery, several Physicians in Mobile; members of the Legislature, and others of South-Carolina, Virginia, Tennessee and Mississippi. The patient is not confined to h s bed or room. Testimonials of the highest character forwarded to any that may wish them. A three cent stamp must accompany all communications.

Address J. A. CLOPTON, M. D.

Huntsville, Ala.

DRUGS AND MEDICINES. THE SUBSCRIBERS ARE NOW RECEIVING their Spring and Summer supplies of Drugs, Medicines, Paints, Oils, Dyestuffs, &c., which has been carefully selected of the Importers and Manufacturers, to which they invite an examination from their friends, and the public generally, feeling assured they can please both in price and quality.
WILLIAMS & HAYWOOD,

Wholesale and Retail Druggists. Ralegh, N. C., April 20, 1860.

BELL COLOGNE. FINE SUPPLY OF THIS JUSTLY CELEBRATED Colgne just received. Also, Farina Cologne in long and Wickered bottles. Bazin's quart size family Cologne, and many others of superior quality, in Store, and
For sale cheap, by
WILLIAMS & HAYWOOD.

Raleigh, N. C., April 20, 1860.

PERFUMERY & FANCY ARTICLES. LARGE AND BEAUTIFUL STOCK OF EX-A tructs, Colognes, Pomatums, Hair Oils, Toilet Pow-der, Soaps, Teeth, Hair and Nail Brushes, Dressing and Fine Combs, Purses, Pocket Books, Satchells, Toilet Boxes, Segar Cases, and many other fine fancy goods from the celebrated factories of Lubin, Piver, Hygienieque Society, Lowe & Sons, Caudray, Monpelas, Glenn Bazin, and others, which we will take great pleasure in showing our friends, particularly the ladies.

WILLIAMS & HAYWOOD. Raleigh, N. C., April 20, 1860.

TAKEN UP AS RUNAWAYS, AND COMMITTED to the Jail in Raleigh, two negro men, who give their names as ROBERT and OVANDO, and say they belong to Jos. Holliday, of South-Carolina, near Conwayboro'. The owner is notified to come forward, prove property, pay charges and take them away, or they will be dealt with

PAINTS. E HAVE A LARGE SUPPLY OF WHITE LEAD, Linseed Oil, and every description of Paint, suita-ble for House Painting, which we are selling very low. Those having painting to do had better get our prices be-

WILLIAMS & HAYWOOD. Raleigh, N. C., April 20, 1860.

VALUABLE PROPERTY FOR SALE. SATURDAY, THE 25TH DAY OF MAY NEXT I shall sell, at public auction, to the highest bidder, in the town of Franklinton, on the premises, my Tanyard and Stock on hand. The property is the most valuable, of the kind, in this section of the country. I sell because I am going to leave for the west. Terms made known on day

RICHARD LEVISTER. April 17, 1860.

Spirit of the Age copy till day of sale, and forward acount to me at Franklinton.

ENEA, IRRITATION, SORENESS, OF any affection of the Throat CURED, the HACKING COUGH in Consumption, BRONCHITIS, WHOOPING COUGH, ASTHMA, CATARRH, RELEIVED by BROWN'S BRONCHIAL TROCHES, or COUGH LOZENGES. " A simple and elegant combination for Coughs, &c."

COUGHS, COLDS, HOARSENESS and INPLE-

Dr G. F. Bigglow, Boston. " I recommend their use to Public Speakers."
Rev. E. H. Chalin, New York. " Most salutary relief in BRONCHITIS."
Rev. S. Seigfried, Morristown, Ohio.

"Beneficial when compelled to speak, suffering from OLD."

Rev. S. J. P. Andreson, St. Louis. " Effectual in removing Hoarseness and Irritation of the Throut, so common with Speakers and Singers.'
Prof. M. STACY JOHNSON, LuGrange, Ga., Teacher of Music, Southern Female College.

"Great benefit when taken before and after preaching, as they prevent Hoarseness. From their past effect, I think they will be of permanent advantage to me."

Rev. E. Rowley, A. M., President Athens College, Teun,

Sold by all Druggists, at 25 cents per box. Also, BROWN'S LAXATIVE TROCBES, OF Cathartic Lozenge for Dyspepsia, Indigestion, Constipution, Headache, Bilou January 24, 1860. 7-w&sw3mos.

A GRAND VIRGINIA DISCOVERY. SOME FOUR MONTHS SINCE, OUR EXCELLENT townsman, Naphtali Ezekkel, informed us that he had prepared a hair restorer with which he was experimenting upon his own head, whose top was entirely hald. menting upon his own nead, whose top was entirely bald. We saw him two days since, and on the place so bald four months since, a fine crop of hair has sprung up with a vigorous growth. So convinced is Mr. Ezekiel of the efficacy of his discovery, that he has named it

Mr. E. is about going into an extensive manufacture of an article which is destined to prove of anxions interest to our bald pated friends.—From Richmond Enquirer, December This famous article can now be had of the principal

"The Infallible Virginia Hair Restorer,"

Druggists. Those persons who desire a fine head of hair, have only to use the restorer according to printed directions on the bottle. Those who have any doubts of its efficacy, can have them removed in a short time, by using the INFALLIBLE VIRGINIA HAIR RESTORER, proving that it is all that it is claimed to be Wholesale depot for orders, 69 Main Street. N. EZEKIEL

RICHMOND, November 14, 1859

I. N. EZEKIEL, take outh on the Holy Bible, that I have been bald for the past 12 years, and have restored my hair by using EZEKIEL'S VIRGINIA HAIR RESTORER. NAPHTALI EZEKIEL. This day sworn to before me, by Naphtali Ezekiel. JOSEPH MAYO. Mayor of Richmond.

For sale by P. F PESCUD. Raleigh, N. C. J. J. CHAPLIN.

BOOK BINDER & BLANK BOOK MANU. FACTURER, RALEIGH, N. C.,

January 16, 1860.

RESPECTFULLY INFORMS THE CITIZENS OF RALEIGH and the vicinity generally, that he will promptly and punctually attend to the binding of Newsapere, Magazines and Periodicals of all kinds and in any style, plain or ornamental, on moderate terms. 109-w&swlv.

SALE OF LAND.

STATE OF NORTH-CAROLINA.-WAKE T. Aunill and wife and others, ex parte. Pursuant to an order made at Spring Term, 1860, of the Court of Equity for the county of Wake, in the above entitled cause, the undersigned, Clerk and Master, will pro-ceed, on the 26th day of May next, to sell at public auction,

on the premises, the lands in the pleadings mentioned and described, to wit: A tract of land consisting of 1971/4 acres more or less, situate and lying in Wake con joining the lands of William Poplin and another TERMS OF SALE: \$80 of purchase money to be paid in cash. A credit of twelve months will be given to purchaser as to residue, on his entering into bond with approved

security, bearing interest from day of sale. ED. GRAHAM HAYWOOD, C. & M. E. April 17, 1860. (Pr. adv. \$7.) 16-w&swtd.

SALE OF LAND.

STATE OF NORTH-CAROLINA.-WAKE -Court of Equity, Spring Term, 1860 .- J. G. M Jones and others, ex parte. Pursuant to an order m.de at Spring term, 1860, of the Court of Equity for the County of Wake, the undersigned, Clerk and Master, will proceed to sell at public auction.

on the premises, on the 5th day of May next, the lands in the pleadings mentioned and described, to wit: A tract of land, situate and lying in Wake county, South-west of the house tract of D. B. Holland, on both sides of Dutch man's Branch, containing six bundred and twenty-six acres. TERMS OF SALE:-8 per cent of purchase money to be paid in cast. A credit of twelve months will be given to the purchaser for residue on his entering into bond with approved security, bearing interest from day of sale. ED GRAHAM HAYWOOD, C. & M. E. April 17, 1860. (Pr. adv. \$5.)

GRINDSTONES AND MILL. STONES of every description, by the ton. or single, with fixtures ready for use, and mitable for saw and edge-tool makers. Machinists, Carpenters, Coopers, and plantation purposes.
FRENCH BURR, and RICE MILLSTONES, BOLTING CLOTHS, LEATHER BELTING, &c, imported and for

sale at reasonable prices by J. E. MITCHELL, No. 510 York Avenue, Philadelphia, Pa.

N. C. Six Per Cent. State Stocks. TREASURY DEPARTMENT OF N. C.,

April 16, 1860. SEALED PROPOSALS WILL BE RECEIVED at this office until 10 o'clock, A. M., 18th of May next, for the purchase of \$100,000 of North-Carolina State Bonds, issued under "An Act to incorporate the Western N. C.

Railroad Company," and running thirty years, from 1st The above bonds will have Coupons for interest at six per cent. per annum attached, payable 1st April, and 0c tober in each year. The principal and interest will be payable at the Bank of the Republic, New York, unless where the party prefers

to have them payable at the Treasury of the State. Successful bidders, npon being informed of the accept ance of their bids, can deposit the amount of their bids, including the accrued interest, to the credit of the undersigned, in the Bank aforesaid, or in the Bank of North-Carolina, or Bank of Cape Fear, Raleigh. Parties bidding will please address their letters endorsed Proposals for N. C. Stocks," to the undersigned at Ra-

The bids will be opened in the presence of the Governor, Secretary and Comptroller of State, and the President of Secretary and Comptroner of the Bank of North-Carolina.

D. W. COURTS, Pub. Treas.

THE SUBSCRIBER OFFERS FOR SALE HER SUM-MER RESIDENCE, containing 130 acres of land. about 50 of which are cleared, a part of it good meadow land, situated about 5 miles west of Raleigh, and a half mile south of the N. C. Railroad. A large, well-finished

iswelling House, with the necessary out houses: among them an Ice House, Barn and Stables; a fine assortment of Fruit Trees and a well of pure water, &c. The above mentioned property is a very desirable loca-tion for a school or residence. Liberal terms offered to the purchaser. Persons wishing to purchase are referred to the Messrs Tucker, of Raleigh, or to Heury R. Bryan,

SARAH F. B. CARRAWAY. GEO. W BLOUNT,

Attorney and Counsellor at Law, NASHVILLE, N. C.,

WILL ATTEND TO BUSINESS ENTRUSTED TO him in Nash, Wilson, Edgecombe and Franklin Feb 21, 1860. NOTICE TO BRIDGE BUILDERS.

WILL BE LET OUT IN THE TOWN OF SMITH FIELD, Johnston county, on TUESDAY of May Court, to the lowest bidder, the building of a Lattice Bridge on rock Piers across Nense river, known as Turner's Bridge, two miles below Smithfield, and similar to Smithfield Bridge. Specifications and Terms made known at the time above mentioned.

A. J. HEATH. A. G. POWELL, A. SANDERS, P. MASSEY.

D. SMITH,

April 3, 1860. HILLSBORO' N. C. MILITARY ACADEMY.

THIS INSTITUTION, OF A THOROUGHLY SCIentific and military character, is under the conduct of Col. C. C. TEW, formerly Superintendent of the State Military Academy at Columbia, S. C. Circculars will be forwarded on application.

February 18, 1860. February 18, 1860.

A CONVENTION OF THE DEMOCRATIC party will be held for Alamance county, at Graham, on Thursday of County Court, to nominate candidates for the Lorentz Court, to the Legislature. The various Districts of the county are requested to hold primary meetings and appoint delegates to represent them in the Convention.

MANY DEMOCRATS.