

# TIMES & PUBLIC ADVERTISER.

VOLUME IX. 7  
NO. 251

CENTREVILLE, (EASTERN-SHORE,) MD. FEBRUARY 7, 1829.

PUBLISHED BY JOHN B. SPENCER  
PROPRIETOR & EDITOR.

## TERMS.

\$3.00, for a Year, which can be discharged by the sum of \$2.50, if paid at the time the Paper is subscribed for—all subscriptions are considered intended for the year unless there has been express agreement with the Editor for a shorter term.

No Subscriber can withdraw without paying off all arrearages.

ADVERTISERS are particularly requested to state, at the time of Advertising, the number of times they wish their advertisements published; otherwise they will be printed until countermanded, and charged at the usual rates of \$1 per square, for 3 weeks, and 25 cts. per square for every subsequent insertion—Advertisements longer than a square are charged in the same ratio.

Advertisements must be paid for at the time they are inserted in the Paper.

Letters to the Editor must be POST PAID to insure attention.

## EDUCATION.

### Nicholas Donnelly,

Respectfully informs the public that his Classical, Mathematical and English Academy, No. 3, south Fourth st. Philad. was opened for the reception of young gentlemen on Monday, January 5th, 1829, at 9 o'clock, A. M.

He can accommodate with board, washing, &c. at his residence, No. 139, south Fourth street; a few young gentlemen, together with those whom he has engaged. The strictest attention will be paid to the moral deportment of those entrusted to his care.

Mr. D. has employed Mr. MADISON BROWN to assist in the English department. Mr. Brown's abilities are of the first order, he finished his academic course under the care of Mr. D. and afterwards graduated in Carlisle College, with honour to himself and his teachers.

THE TERMS can be known by applying to Thos. B. Cook, Esq. near Centreville Queen Ann's County, or to Col. Potter, of Caroline County. Philad. Jan 15, 1829. (24-9)

## Trustee's Sale.

By virtue of a Decree of Queen Ann's County Court, Setting as a Court of Chancery, I will offer at public Sale, in Centreville, on

Saturday, the 21st of February, next,

Between the hours of 10 o'clock, A. M. and 2 o'clock, P. M. The following property to wit:—

**One Farm,** called and known by the name of Upper Heathworth, containing, **228½ Acres of Land,** More or less;

It being the remainder of the real Estate of William Seth, Deceased, Situated lying and being in Spaniards Neck, Queen Ann's County; and adjoining the Lands of Wm. Gould, Tho. Briggs, Jacob Seth, and Col. Tho. Emory.

All those who wish to purchase, will please view the premises previous to the day of Sale, as it will positively be sold on the day specified for the discharge of said Seth's debts

The terms of Sale as prescribed by the Decree, are that the purchaser give Bond with approved Security for the payment of the purchase money, with interest thereon from the day of Sale; payable in three—Equal instalments of three, six, and nine months, on the payment of the whole purchase money and on the ratification of the Sale, the Trustee is authorised give to a Deed of the aforesaid Land.

Geo. F. Mason.

Jan. 24th, Trustee, of Wm Seth, Decd.

**\$50 REWARD** Ran away,

from the Subscriber on Saturday the 5th ult. a Negro Woman called

**HARRIOT,** who is about 22 or 23 yr's. of age, 5 feet 4 or 5 inches high, of a Dark Chestnut Colour. Had on when she

went away a striped Linsey frock; no other clothing recollected. It is supposed Harriot, went in company with one of Mr. George W. Nabb's men, who went off at the same time.

The above reward will be given if taken out of the State, and \$30 if taken in the State, and secured in the Easton Jail.

ROBERT ROSE, Agent for the Adm'r. of Wm. Scott, dec'd. Nov. 8th

## Chemical Embrocation. OR, WHITWELL'S LIQUID OP. DELDOC.

For bruises, sprains, gout, rheumatism, cramp, numbness, stiffness of the neck or limbs, chilblains, chapped hands, stings of insects, vegetable poisons, or any external injury—recommended by one of the first physicians in the United States, whose certificate, as well as those of numerous respectable individuals, accompany each bottle. This new and improved Opodeldoc is warranted to contain three times the strength of the old hard kind. Orders for it have been received, not only from every part of the American continent, but from South America, the West India islands, and in one instance from England and Russia. Those who disapprove of it on trial, can have the money refunded.

## AROMATIC SNUFF.

Long celebrated for slow, dull, nervous, headache, for clearing and stimulating the olfactory nerves. The flavor is fragrant and delightful—the effect pleasing and salutary—it removes drowsiness by gently opening and purging the head.

Those troubled with hypochondria will find this a complete antidote. In cases of catarrh or cold in the head, it is a most pleasant and sovereign remedy. It is principally composed of roots and aromatic herbs, and each bottle is accompanied with a certificate of its efficacy, from Doctor Waterhouse, late Professor of the Practice of Physic in the University of Cambridge, Mass.

For sale, wholesale and retail, by T. W. DYOTT, N. E. corner of Second and Race-sts Philadelphia. Sole Agent for the Proprietor Jan. 31, 1829.

## Lectures on Composition

M. R. CAIRNS begs to inform the inhabitants of Centreville and its vicinity that should an adequate number of students come forward, he will deliver a course of Lectures on

English Composition. The first Lecture to be delivered in the Academy on the evening of the 2nd Monday in February.

Other particulars may be learned by applying to Mr. C. at the Academy. Centreville, Jan 24th 1829.

## Dissolution of PARTNERSHIP.

THE Partnership lately existing under the Firm of William Stevens, & Co. was dissolved on the 1st day of January 1829, by the death of William Jenkins, all persons indebted to said firm, are requested to make payment to Wm. Stevens.

W. M. Stevens, Surviving Partner.

WILLIAM STEVENS, of the late Firm of William Stevens, & Co. tenders his grateful acknowledgements to his Friends and the Public generally for their liberal encouragement to him in the Mercantile Business, and begs leave to inform them that he intends continuing business, and solicits a continuation of their favors, he has on hand and intends keeping a general assortment of

**DRY GOODS, Groceries, Hardware, Cutlery &c.**

All of which will be sold unusually low for cash or Country Produce; those wishing to purchase bargains will find it their interest to give him a call.

The Public's Obt. Servant, William Stevens. Jan. 31, 1829.

## RELIGIOUS.

EXPERIENCE OF ALL BEING VANITY.

When Severus, Emperor of Rome, found his end approaching, he cried out, "I have been every thing, and every thing is nothing." Then ordering the urn to be brought to him in which his ashes were to be enclosed, on his body being burned, according to the custom of the Romans, he said, Little urn, thou shalt contain one for whom the world was too little.

There was a no less affecting confession made by a dying Pope in the city of Rome, many hundred years after viz: Pius the 5th, concerning whom history says that when dying he cried out despairingly, When I was in a low condition I had some hopes of salvation, but when I was advanced to be a Cardinal I greatly doubted it, and since I came to the Popedom I have no hope at all!

A pious young lady, who was governess in a family of fortune, told me, that when taking a morning ride with the titled heads of the family they passed some reapers in a field near the road, immediately after they had finished their dinner. They were amusing themselves in the most cheerful and jovial manner. The lady asked her husband whether he thought the reapers or they were happiest? "There can be no difficulty," said he, "in answering that question—undoubtedly they are by much the happiest!" "Do you suppose that they think so?" "No, I am certain they do not, for very probably some of them are now saying of us, 'Oh how happy these people must be, who have nothing else to do but to sit in their carriage, to look about them, and when they are tired, go home to a good dinner but here we must toil from morning to night for a poor pittance. Certainly this statement was correct. The whole wealth of both the Indies added together could neither cure a head-ache nor a heart-ache, and God gives a more equal distribution of temporal happiness than many are aware of.

Now, let us think what a precious Saviour Jesus Christ is, who, by his atonement and grace, has promised to save unto the uttermost all that come unto God by him—from the lowest degree of misery into which a ruined sinner can be brought in the present world, to the highest degree of happiness of which he is capable—from the lowest degree of poverty, to the highest degree of unsearchable riches even to the inheriting of all things and the everlasting, uninterrupted enjoyment of them—from the lowest degradation, to the highest pinnacle of exaltation.

How blinded are the fools of this world, whether rich or poor, learned or illiterate to their own eternal interests, who allow the time or the season when such an inheritance of life, light, and glory may be secured, to pass on in idleness, indifference, vanity, and unconcern! They will never be able to forgive themselves their monstrous, prodigious, lolly words, are insufficient to express their madness. Surely then immortal beings should feel the deepest and liveliest interest in their everlasting welfare and should intensely and eagerly study Christ and him crucified, as the only way by which heavenly rest and glory can be secured.

## AN AWFUL EVENT.

The tenement of William Lewis, jun. of the town of Moore, in N. Y. was consumed by fire, on Monday evening last, and shocking to relate, four of his children were consumed in the flames, the eldest child was between 15 or 16 and the youngest about 7 years of age.

## State Assembly.

From the Annapolis Republican.

FRIDAY, JANUARY, 28.

The General Assessment Bill.

The Legislature of Maryland did not sit on Monday, in consequence of the death of one of its members, Mr. William Price, of Allegany. Its time on Saturday seems to have been taken up in the consideration of the bill for the General Assessment of the property of the State. This is a most important bill, and will require the utmost care in its preparation to give to it that equitable character it should possess to make it bear equally on all parts.

The House having on motion of Mr. Semmes, Chairman of the Committee of Ways and Means, resolved itself into Committee of the Whole, Mr. Hawkins in the chair, resumed the consideration of the General Assessment bill.

Mr. Lee, argued, that by passing the bill in its present form, not only the floating capital of the Merchant—his foreign speculations, his property abroad beyond the dominion, control or protection of the state would be subject to taxation—property that in many cases was not only unproductive and unprofitable, but that in some cases was at the bottom of the ocean, would be included in the assessment, and the owner taxed for it. He was willing to go with gentlemen in taxing equitably and fairly of the property we had a right to tax "at home," within our dominion, but he considered it travelling out of the spirit of the constitution to tax property "abroad."

Mr. Semmes never had addressed the House on any occasion with more regret than he did on the present—Notwithstanding the indisposition which, as was well known to members, had incapacitated him for some days from attending to public duties as he would otherwise have done, and the consequent inability to sustain a share in debate, he felt compelled by the position he was in as Chairman of the Committee that had reported the bill under consideration, to say something in vindication of the principles it proposed to carry into effect. His remarks of necessity would be brief, after which he should probably be compelled to trust its defence to the other friends of the bill. It would not, however, be without able advocates, as the House already had had some proof, previous to the late war with England, the finances of Maryland were in a most flourishing condition—not only adequate to

sustain the expenses of the government, but affording annually a surplus for profitable or useful investments. The expenses brought on by the war and the embarrassment of the United States Treasury at that time, had compelled the State in its own defence to make large advances by which this capital was very materially impaired and its product was no longer adequate to discharge the current expenses. In the memorable and deplorable struggle of parties which distracted the state for such a number of years during, and subsequent to the war, it must be well recollected by many who heard him that each party turns shrunk from the responsibility and supposed odium of the task of imposing tax upon the people in consequence of which the expenses of government for several years were in a great measure defrayed not by the proceeds of the revenue, but out of the capital of the state.

It was not until the year 1821-'22, that this prodigal career was arrested—Some public spirited and patriotic men then stepped forward and staked their popularity upon the issue of a different system—risqued all the odium of imposing a tax upon the people, rather than see the State Treasury beggared and disgraced—A system of taxation was devised, and after an ardent struggle succeeded in both Houses. The consequence was that the Treasury was replenished, public credit was restored and the current revenue was made, as it always ought to be, sufficient to meet the current expenses of government. The inconsiderable taxes, which the system required, were cheerfully sustained by the great body of the people when they perceived the happy consequences that succeeded, and instead of destroying the popularity, it rather, and deservedly, increased the public confidence in those men who were instrumental in retrieving the State from Bankruptcy.

But Mr. Chairman, the system had no sooner begun to develop its advantages and to exhibit a surplus in our treasury, however small, than this fact was seized upon as a handle by some men to work in popular favor. It is always easier to take off taxes than to lay them on—and certain persons made a merit to relieve the people of burdens which the people without their interference would neither have felt nor complained of. The taxes one after another were assailed, and one after another fell under the force of the machinery brought bear upon them. The current revenue again fell below the current expenses, the treasury became exhausted of course—and now again we have a large deficiency to provide for.

It had been almost the invariable practice of previous Legislatures when it became necessary to resort to taxation, to lay their hand at once in the form of direct taxation, upon the landed property—it was the most tangible, permanent and ready object, and thus agriculturalists on whom reliance was always had to defend and to protect in time of danger, was also made the dray horses on whom all burthens were loaded. The system of taxation which had been devised and went into operation a few years since, to which he had referred, whilst it apportioned to the Agriculturist a just and full share of the public burdens, had also ventured to call upon other parts of the community to partake in discharging the expenses of government—a small tax was levied upon certain offices. The effect of this attempt to derive taxes however small, from this privileged Class, who enjoy such comfortable provisions by the laws, must be remembered by every one—The whole State was thrown into a ferment.

The fewer which those few favoured and privileged public officers contrived to raise was never for a moment permitted to subside—every engine was at work, and every avenue subsidised, until at length, by the last flickering of the lights of the midnight hour, the measure was accomplished—And so it was always with every measure that attempted to touch the privileged gentlemen who were basking in the sunshine of secure salaries. It was the laborious agriculturist that was ever relied upon to supply the Treasury, and the readiest way to accomplish this, the expedient always at hand, was a direct tax upon landed estate. For one Mr. S. notified the House then, that whatever might be the condition to which the Treasury would be reduced by it, he would not consent to impose upon the agriculturists, as they had been. He warned gentlemen at once, and on the threshold of this discussion, that if the commercial and trading interest, was not to bear their share of public expenses, he would consent to no bill that should heap them on the landed interest, for it came to that at last—the Treasury was in want of money, and must have it, and the question was whence must it be derived. It was a question between the trading interest and the agriculturists; if you excuse the latter for their proportion, it can only be with a view to visit the deficiency upon the laboring class in the old form of a direct tax.

Another instance he would refer to: At the last session the legislature had ventured in aid of the Treasury, to pass a law laying a small tax upon traders and dealers—the much abused and still but little understood license law. What was the consequence? A few shop keepers and traders, being, in point of numbers, no comparison to the mass of labourers and plowmen, had contrived to agitate the State from one end to the other, and brought such a hornet's nest about the ears of the members of the legislature as was expected forthwith to oblige them abandon the project.

So it is ever sir—touch the monied interest—the trading interest—touch either of these privileged classes of our community, sir, and we draw a hornet's nest about our ears, that there is no quieting, but by instantly relieving them, and piling the load upon the patient dray horses, who have been used to bear the burden.

Sir, the agriculturists have been patient and long suffering under this kind of policy, but they have endured to the end.—The lion is roused, and feels its strength as well as his wrongs—for one sir, I will never consent that they shall endure all the public burthens—If the government is to stop for the want of resources, let it stop: I had rather see community resolved a gain into its principles, and take its mould fresh from the hands of the people, than

again to resort to the injustice of permitting the privileged orders rolling in luxury to contribute nothing, whilst from the poor laborious farmer or planter sweating over his hoe or plough, if it takes his last miserable cow, from which he drew subsistence for his children, you will have your tax—There is neither reason nor justice in it.

Mr. Lee's motion was negatived, but an amendment was adopted, exempting all property 'abroad' upon which taxes were paid to any other state, or to the U. States—and also property which is excepted by the laws of the United States."

Mr. Buskirk moved to strike out the clause which made bonds, notes, &c. liable to assessment. He considered those instruments to be merely the representative of property, the substance of which was already subject to taxation. The effect was that a double tax was paid by the same subject.

Mr. B. said it was obvious, from votes that had already been taken, that the bill would pass. It had been predicted that it would be the political grave of many of its advocates.—The State required resources, and he for one, would not shrink from the responsibility of voting them. If a victim was indispensable, he was willing to be the sacrifice; and should trust to time to justify his course.—He was a decided friend to the bill; but to that particular provision of it he did object. He repeated his idea that notes were but the representative of property already taxed—the mere evidence of a debt, often not worth their nominal amount, and sometimes worse than blank paper.

Mr. Semmes made a few remarks on the motion, after which the question was taken, and the motion to exempt bonds and notes was negatived by a large majority.

Mr. Lee made some inquiries as to the construction of the words "Bank stock of Banks permanently located elsewhere"—whether the stock of the United States' Bank was contemplated, and if so, how it would operate as to the decision in the United States' Courts, upon the point of taxing such stock.

Mr. Speaker explained—that the decision of the U. S. Courts went only to the questions of taxing the Bank as a chartered institution, not as to taxing stock held in that institution by individuals.

Mr. Lee was of opinion that the decision of the courts to which he had referred embraced all the banking operations of the branches as well as the mother institution, and exempted the stock from imposition.

On a suggestion from Mr Semmes, that the case was provided for, by a different section of the bill, the whole clause was struck out, and the debate on this point for the time suspended.

Mr. Hughes moved to strike out the clause authorising the assessors to require an estimate valuation, to be given in by the owner or possessor of real property, on oath and under penalties, &c. and made some observations against the provision.

Mr. Teackle opposed the striking out.

The motion was negatived. A long debate ensued upon a question, as to what kind of valuation should be specified in the bill.—The difference between the 'cash value'—'the full value'—'the real value,' and the 'value to the best of the discussion,' &c. &c. was argued in succession.

Mr. Grason was in favour of inserting cash value."

Mr. Semmes objected to such an estimate. Nothing could be more uncertain than the cash value of property. In all laws some discretion must be reposed somewhere, "at their full value, as if clear of all encumbrances," as in the bill, he considered the best position to place it in.

Mr. Grason said, there could be but one general standard of the value of property, that was its value in cash. If you resort to a credit value, the next question is, what kind of credit? how long a credit? &c.

Mr. Teackle said the bill in this respect, was exactly according to existing laws in states where this system had gone into operation—He hoped it would be retained.

Mr. Lee was in favour of having property valued at its cash value.

Mr. Done said the object of every member who had spoken seemed to be the same—to get at the full and entire value of the property in question—He remarked upon the uncertainty of estimating a credit value—upon different kinds of debts according to the solvency or state of security—judgements, notes, accounts, &c. He proposed a verbal amendment to the clause, which was adopted.

Mr. Semmes said that it was notorious that in some parts of the state, such had been the state of the money market, that land actually had no cash value whatever, when offered in a considerable tract, not a bidder was to be found if the money was required to be laid down.

Mr. Grason thought that as an additional argument, if land was worth nothing and would bring nothing it ought to pay no tax.

Mr. Done mentioned some instances within his knowledge, where property that was valuable would not sell for cash at any price.

Mr. Lee, offered a case—his neighbor might offer 40 negroes, and he might offer 1000 acres of land.—The former, it was well known was the principle article that now commanded money in the state—the land would not bring perhaps 25 cents an acre, if sold for cash, its value was according to the value of its product to the owner. If land would produce nothing, that would pay for its cultivation—if the condition of the country was such that people could not give more than 25 cents an acre, for land, why should it be taxed for more? He could not see how gentlemen could propose to estimate the real intrinsic value of an article, except at its cash value.

Mr. Eccleston argued to the same effect. 'Value in cash,' was inserted by a large majority.

On motion, the committee rose, reported progress, and asked leave to sit again.

SATURDAY, January 24.

The consideration of the above bill was resumed in the committee of the whole. Mr. Lee wished the bill amended in the