

because which required the holders of personal property to return the amount of what they believed to be the value of their property to the assessors under oath and exempted the holders of real property from the like formality. It was a distinction which he thought would render the law odious and he deemed it of the very first importance that it should be so framed as to be palatable to the people—Pass it with a feature like this in it and it would be a political gullotine to every man who advocated it.

He suggested a modification to the honorable chairman of the committee on ways and means, by striking out the word 'real' to place the holders of all kind of property upon the same footing in respect to the oath.

The chairman of the committee declined the modification suggested. The clause to which the gentleman had objected, so far from being intended as a distinction favourable to the holders of real property, was not originally in the bill as drafted for the committee, but was inserted at the suggestion of the representatives of the trading district, and was intended for their accommodation. Its operation was to enable traders to represent upon oath that their assessable property did not exceed such amount as they should state, and by paying the tax upon that amount, they saved the necessity of exposing their actual condition. To gentlemen in trade the exposure of their actual capital might sometimes be very inconvenient. If they preferred paying a tax on an amount above what they actually had in hand, to the consequence or trouble of ascertaining the actual amount, the law left them at liberty to do so. The same reason could not apply to persons out of trade. Land, houses, stock &c. were too easily ascertained to require the expedient.

Mr. Grason understood the bill to be similar in this respect to a law in operation in New York.

Mr. Teackle remarked upon the obvious difference in the circumstances of holders of real, and of personal and mixed property. Land was always visible, there could be no necessity for an oath against it, but personal and mixed property might not be obvious—was often concealed and without a provision of this kind would often escape being returned for taxation.

Mr. Lee regretted that gentlemen had decided not to accept the modification, but felt bound as he had so decided, to make the motion himself. He did not like resorting to such expedients to tax pride or to sustain credit—What was the probable effect of retaining this provision? Besides making a distinction between the holders of different kinds of property which itself he thought impolitic and might render the law odious to the people, for our people were jealous of distinction of every kind—besides this, you enable a man in trade who is not worth one dollar in the world to represent himself as worth \$100,000 and by being so returned upon the assessors' books, to obtain credit for a large amount—was it prudent to offer such inducements for deception? It would be a sine qua non with him that all parts of the community should be placed on the same footing—place it in the power of all to swear to the assessment of their property or deny it to all.

Mr. HUGHLETT, differed radically with the gentleman last up—whose motion would make every man his own assessor. He was opposed to leaving it in the power of any man to assess his own property—Although he was himself a considerable land holder, he should certainly object to the task of assessing the value of his own land. It would be a bad contrivance—An honest man would return a faithful account of his property, whilst a dishonest man would be very apt to return too low a valuation: The best way was to appoint impartial assessors; and let them be the judges of the value of the property of every man in the district—It was certainly more likely that we should have a fair valuation in this way than by either of the other expedients.

Mr. Eccleston was of the same opinion. He agreed fully with the gentleman from Talbot. And whilst he was up, he would take the occasion to protest against any gentleman setting themselves up as the special advocates of the commercial interest of the community—He also objected affording to persons desirous of passing for more than they were worth any colour for doing so. What would be the consequence to your revenue? A man for temporary purposes returns to the assessors, that he is worth some thousands—gets a credit in community accordingly, and by the time your collector comes round to collect the tax, not one cent is to be found.

Mr. Phelps disclaimed any design to embarrass or throw obstacles in the way of the committee. He was aware of the difficulties of arranging the details of so voluminous a bill; but would suggest to gentlemen, that it must be a very difficult task indeed for any assessors that could be selected, to go into the store or warehouse of a merchant, and pronounce upon the value of all the vast variety of goods found therein.

Mr. Semmes observed that as he before remarked, this clause of the bill had been inserted at the suggestion of the mercantile representatives—It was no favourite of his—any modification that would attain the object which those gentlemen had been anxious to arrive at, that of preventing the necessity of exposing the condition of private concerns) would probably be acceded to by the committee, provided the leading purposes of the bill were not effected.

Mr. Eccleston, spoke respecting the natural distinction there was in the inducements to fraud and deception, between the trading or commercial profession and the agricultural. The honesty of the Agriculturalist was almost proverbial. In nineteen out of twenty cases returns made by them might be depended upon as fair and honest—on the contrary, since the time of Solomon himself who had left us some excellent admonitions in his proverbs, the prices set of Hucksters and traders had required strict laws at the hands of the community. He referred to the cause which had induced the state to send inspectors of weights and measures to every section of our country.

Mr. Semmes enquired if the gentleman would arrive at his object by the course he proposed to himself. He would be left in a case without a remedy for the difficulty of human nature. It was not the only case that were subject to such obstructions. Even our doctors and lawyers have been accused, time out of memory, with being misled by our clients and patients. It were certainly difficulties in every

expedient proposed; but he was rather inclined to the impression that it was best as far as they well could, to throw a cloak over private concerns, or not oblige their exhibition, where it could be avoided.

Mr. Lee, again urged, that by striking out the word 'real,' as he had moved the distinction between the owners of different kinds of property, real, personal and mixed would be avoided, and all would be placed in regard to the laws upon an equality. He had one objection to the suggestion to allowing the trader a maximum and includes them also in this provision. It was the difficulty of determining who would be considered a 'trader'—who was to determine?—He should be at a loss to say, whether he would himself be entitled to the appellation of 'trader,' under some broad construction of the term—He was sometimes engaged in digging the earth for a merchantable article—Is a miller a trader, sir? And so on through all the difficult ramifications of our society—It was better he thought to strike out the distinction at once—It will simplify the bill—Its provisions will be more distinct—you will have less to understand. He had every confidence in the trading community as well as in the agricultural, but he knew likewise that they were all human beings—he was adverse to drawing distinctions between the morals of different professions.

Mr. Semmes read a substitute for the clause, which he should offer if the gentleman's motion to strike out the word 'real,' should not prevail. It went to confine the operation of the oath on the maximum of property given in, to traders and merchants alone.

Mr. Lee made some further observations against the distinction which would still be preserved by the gentleman's substitute and which it was the object of his amendment to get rid of. He knew that he had been considered at the last session as an opponent of that bill—He would take this opportunity to assure gentlemen that on the contrary he was the friend to the bill; but he wished to make the bill satisfactory to the people. He was confident that the very proposition of the honorable chairman of the committee, when the law came to be tested by actual experience, might not be insisted upon by the people, who feel the necessity for it, but he wished the people to be satisfied of that necessity before that house should attempt to introduce the distinction to which he objected.

Mr. Semmes was afraid they should be called upon to cry out in behalf of the bill "the Lord deliver me from my friends."

Mr. Teackle remarked upon the very small progress made, and moved that the committee now rise—Negative.

Mr. Lee's motion to avoid the distinction between the holders of real and personal or mixed property, was finally adopted in such form as to afford the privilege of returning the valuation of property upon oath alike to the holders of all kinds of property.

Mr. Semmes then moved to strike out the whole of the 6th section.

A desultory debate of some length ensued which seemed rather to embrace the general scope of the bill than the particular section under discussion.

Mr. Eccleston—again objected to the opportunity the bill as it at present stood would give to persons to obtain credit which their circumstances would not otherwise enable them to do—A man for instance might go to Baltimore, from a distant County, show his assessment of property at some thousands of dollars upon the commissioners' books, and obtain a credit upon it, when in fact he might not have a cent.

Mr. Phelps observed that we would be obliged to depend upon the man's honesty in every event in a great measure—There was no such thing as making a man honest in such cases if he is not disposed to be so—Send your assessors, and they in almost every case depend upon what a man tells them he has in possession.

Mr. Grason again referred to the similarity of the provision of the bill as it was, to the laws in operation in New York, from which he understood it had been borrowed. As to the fears expressed by the gentleman from Dorchester (Mr. Eccleston) for the people of Baltimore, he thought he might rest entirely satisfied; the people of Baltimore understood their own interest too well to be taken in by any such device.

Mr. Eccleston disclaimed the idea of taking the Baltimore interest into his charge.

Mr. Teackle considered the section now moved to be stricken out, as very essential to the bill. At least one third of the estimated proceeds of revenue to be derived from the law depended upon it. He adverted to the experience in England under such a law. All their financiers had been astonished by its practical effect. Their revenue under the bill at first fell short of what was estimated, but upon adding a clause to the effect of the one now proposed to be erased, it had unexpectedly doubled the total amount produced. There was one instance of a man giving in nearly two millions of property when no assessors had ever been able to arrive at more than a twentieth of that amount in possession.

Mr. McMahon rose to enquire the distinction that there was between the provisions of the 10th section, and that which was now proposed to be struck out—for all that he had been able to distinguish, if you strike out this section, the tenth contains the same enactment.

Mr. Grason explained the distinction:—The tenth section provided for the valuation by assessors.—The sixteenth enabled every man to be his own assessor, upon giving under oath a statement, that his property did not exceed the amount he himself placed it at.

Mr. McMahon recognized the distinction—It was to enable the man to substitute one assessor for another. He had asked the question that he might be able exactly to measure the extent of the kindness which was intended towards the commercial and trading community.

Mr. Semmes, could make no better reply to the gentleman's enquiry, than to entreat him to deliver again the very eloquent speech he had himself made on this very section at the last session—an argument that which no man in the country could make a more unanswerable one, and which he was very certain if the gentleman would favor the committee with to-day there would not be the least doubt but the section would be retained.

Mr. S repeated that this very sixteenth section, had been carefully framed by the gentlemen from Baltimore themselves, not perhaps drawn by the gentlemen in that House, but by Mr. Heath and Mr. Johnson of the Senate, and its passage secured

by their influence in that body, whilst the gentleman (Mr. McMahon) was its able and successful defender upon this floor—It was conceded by the Agriculturalist not indeed as a boon, but as an act of justice and equity.

Mr. McMahon, adverted to the old proverb of your bull goring my cow—He had not however intimated any hostility to the section, but enquired the difference of the operation of this and the tenth section, with a wish to understand exactly the extent of the boon to be granted to the commercial community.

Mr. Semmes referred to the distinction pointed out by the gentleman from Queen Anne's (Mr. Grason.)

Mr. McMahon observed that the scope of this section was not understood by its advocates the last session. It was supposed that it authorized the individual to give in under oath, an account of what he was really worth after deducting the amount of the debts he owed, from the value of property in possession. It was discovered too late to correct the mistake, that the section was not worded so as to authorize this. It only enabled a man to be his own assessor, instead of allowing the assessors to scrutinize and pry into his concerns.

He wished to be understood on the part of the trading community, as disclaiming all that sort of favor which was neither intended as a kindness nor operated as a kindness.

Mr. M. proceeded to advert to the features which marked and distinguished the circumstances of trading community from the other portions of society.—Credit is the life and soul of trade—All its machinery depends upon it. The farmer has tangible and obvious possessions. He walks upon terra firma—the other rides upon an air balloon—Credit is the lever with which he operates, and which alone can elevate him to opulence.—The distinction was no disparagement to one man or the other—It was the nature of the situation that imposed its features upon all within its sphere.

Mr. M. said he had thrown out these remarks merely incidentally, intending to reserve himself until the committee should come before the house, he designed to offer a substitute for this section, based upon the principle that he had referred to, by which the amount, that a man owes shall be deducted from the amount of his property and solvent accounts, and he should pay tax upon the balance only.—This he considered the only tax that conformed to the true spirit of the constitution.

Some conversation ensued between Mr. McMahon and Mr. Eccleston; not strictly relevant to the subject under debate. A motion for the committee to rise and report the progress, now prevailed.

LAW

From the United States Gazette.
PHILIP vs. IVES.

Opinion of Chief Justice Gibson.

I regret that my opinion is so unalterably fixed in opposition to a majority of my brethren, as to compel me to dissent. In my view the impolicy of recognising the legality of wagers originally, is a consideration entirely destitute of importance. Nothing like argument has been adduced at the bar, to shew that the decisions of the English courts, prior to the Revolution, are not as regards the point in controversy binding authority; and conclusive on the judgment of this court. If this principle be disregarded, it will be competent to us to uproot the very elements of the common law, for they have no other foundation. No case has been produced, in which a wager like this was held to be unlawful, but on the contrary, instances have been shewn of actions sustained on wagers apparently more exceptionable. That nearest to the present is the wager on the restoration of Charles the 2d; in which the incitement if any had been supposed to exist, would have tended to acts implicating the parties in treason, and involving the country in a civil war. Here the supposed illegal consequence are an enterprise against the Island of St. Helena, the escape of Napoleon, his selection of the United States, as a place of refuge, a demand of his person by the European powers, a refusal by our government, and as a consequence of the whole war. Surely we ought to view these matters with an eye to their practical consequences, instead of assuming a train of improbable and extravagant consequences, by the use of which there is no possible fact or circumstances that may not be shewn to be pregnant with pernicious consequences and consequently no wager that may not thus be rendered unlawful.—Here the catastrophe was to be produced by the concurrence of so many contingencies as to render the apprehension of it idle and ridiculous. It is not to be credited that the most crazy speculator among us would have undertaken an enterprise which was beyond the combined means of all the continental powers, or that it would have produced any consequences to the nation, if he had, according to the cases the apprehension of national inconvenience would be too remote to justify us in declaring this wager void on the score of policy.

But it is said that no wager is lawful, which creates an interest in the destruction of another. The preceding remarks are equally applicable to this part of the case, for an enterprise against the life of Napoleon, would have been attended with as much difficulty in the execution, as one to procure his escape. But the law does not pre-

sume that any one will jeopard his own life for the comparatively insignificant consideration of winning a bet, and of this, the case in which the parties agreed to run their fathers against each other, as it is termed, is a pregnant example. But that case is also a direct authority against a position assumed in the argument, that no one is admitted to gain an interest in the circumstances and concerns of another by his own act. It is undoubtedly true, that a wager which is prejudicial to the interest or feelings of a third person is illegal, and were there any colour to suppose that this wager might have prejudiced the interest or feelings of Napoleon I should concede that the action ought not to be sustained. He was a monarch, & although dethroned, far beyond the power or influence of the contracting parties.—Can it be doubted that a wager on the issue of the present war between Turkey and Russia, would be perfectly lawful and yet, the interests and feelings of every individual in the two nations are directly and powerfully involved in the event. To come nearer home, betting on the event of an election, as regards the success of a particular candidate, required the force of a statute to render it unlawful. A wager which naturally and probably disturbs the peace of an individual, is not to be encouraged, but I have ever understood that an overstrained and morbid sensibility, which in ordinary cases is not presumed to exist, is not a legitimate subject of protection. It seems to me, then, that the wager on which this action is founded, neither tended to indecent evidence, nor to disturb the peace of the public or an individual; nor was it in its design or consequences contrary to good manners or sound policy; and I am therefore of opinion, that the action should be sustained.

Smith, Justice, concurred.

Lord Byron's Father, Col. Byron, wooed and married Miss Gordon, of Wight, for the purpose of paying his debts out of her fortune and having succeeded in this right honorable scheme the whole of his subsequent conduct towards her was consistent with it and calculated to blight her every innocent hope to poison her spirit and to crush her heart. Some months before the birth of Lord Byron, she went to the theatre in Edinburgh, to see Mrs Siddons, then in the full glory of her powers, play the full part of Isabella in the Fatal Marriage, and the coincidence of the name Byron added to the effect of Mrs Siddons's performance so completely overwhelmed her that she fell into strong convulsions and was carried home delirious. All sensible medical men are aware of the powerful influence that such agitation and such a state of mind and feeling in a mother were likely to have on the future temper and character of her son.

A child is said to have come to its death in New York, last week, by eating soup, which had stood from Saturday to Monday, in a tin dish. The doctors concluded that the soup, from having been so long kept in a tin vessel, might have entered into combination with the metal, and thus, from its union with the salt in the soup, formed an oxide of tin, a most active and deleterious poison.

Manufactories in Massachusetts—There are 235 incorporated manufactories in this state. A large proportion of them manufacture cotton, wool and iron; besides these there are incorporated companies for the manufacture of glass, hats, leather, wire, files, lead, duck, pins, soap-stone, cordage, salt, calico, brass, copper, lace, umbrellas, linen, hose, ale and beer, type, cotton gins, cards, glass bottles, paper, lead pipe, &c. The oldest incorporation was in 1794, of a woollen manufactory in Newburyport.—*Bal. Chron.*

From the Boston Courier, Jan. 16.

Morgan.—We saw last evening a letter written to his father by a young man, employed on the brig Palestine, belonging to this port, dated Smyrna, Nov. 1, 1828, from which we have been permitted to copy the following extract—"I suppose you recollect Morgan who made so much disturbance in America a few years since. He is now in this place. He has turned Turk for life and wears the turban. He spoke to me yesterday when I went ashore and told me the whole affair of his leaving his native land, which I will relate to you on my arrival."

This intelligence is strongly corroborative of other reports of the same kind, which, at various times, have come from Smyrna. We should think that those who have been so deeply implicated in the abduction of Morgan,—if they have any desire to remove the suspicions that now hang over them,—would adopt some measures to ascertain the truth or falsity of these reports.

If Morgan be actually alive and in Smyrna, there could be no great difficulty in settling the fact. The expense of a special agent would be nothing in comparison with the importance of the information.

BIBLICAL DISCOVERY. The Bristol Eng. Gazette says that an important and interesting discovery in Biblical Literature has been recently obtained, which will excite the attention of the Christian and man of letters.

It is the Book of Jasper, mentioned in Joshua, 80c. and 2d Samuel, 1c. This ancient work was obtained at an immense expense by Aleurin, the most eminent man of his time, from the city of Gazan, in Persia, where it appears to have been preserved from the period of the Jews' return from the Babylonish Captivity, having been taken by Cyrus into his own country.

Marriage Ceremonies, &c. of the Canadian Indians.—The marriage ceremonies, in many particulars, were like those of the Hebrews. They purchase their wives by making presents, as Abraham's servant purchased Rebecca for Isaac, and Jacob purchased Leah and Rachel. A young warrior addresses the father of his beloved in a short speech, to this purport: "Father I love your daughter will you give her to me, and let the small roots of her heart twine round mine?" On permission having been obtained, he brings his presents, and leaves them at the door of the lodge or wigwam; if they are accepted, he visits his mistress, and remains all night with her; and so he continues to do for two or three months before the wedding is celebrated. After feasting and dancing, the high priest or prophet finishes the ceremony, when the bride presents a cake to her husband, and he divides an ear of Indian corn between them. The bride is then carried by her bride's maids, in a buffalo skin, to her husband's cabin. Polygamy and divorce were common to Jews and Indians; but among the latter it is not general. The Indian females are naturally gentle, modest, and silent; they are passionately fond of their children, and are submissive slaves, and at the same time affectionately attached to their husbands. This they evince by self immolation, after the manner of the eastern wives. Among the few poisonous plants of Canada is a shrub, which yields a wholesome fruit, but contains in its roots a deadly juice, which the widow who wishes not to survive her husband, drinks. An eye witness describes its effects; the woman having resolved to die, chanted her death song and funeral services; she then drank off the poisonous juice, was seized with shivering and convulsions, and expired in a few minutes on the body of her husband. In their persons they are small and well made; many of them, if dressed in English fashion, would be counted pretty brunettes; their complexions are not so dark as to veil their blushes. It is curious to see them toddling after their tall husbands, loaded with gear, and perhaps an infant fastened on the top of the bundle. However, they are indemnified when they grow old; for as among the patient Germans, their authority and advice are then paramount.—*Dr. Walsh, in the Amulet for 1829.*

FOREIGN.

By the Packet ship John Jay, Capt. Holdridge, London and Liverpool papers have been received, the former to the 14th and the latter to the 16th December. They furnish important intelligence from the seat of war. The Russians have met with a reverse of fortune, and on the 8th of November were compelled to raise the siege of Silistria and retire across the Danube. The head quarters of the Russian army were removed to Jassy. That part of the heavy artillery, which could not be brought away, was thrown into the bogs near Silistria. The other things which could not be removed were destroyed. All the cattle belonging to the besieging army perished. There was some severe fighting before the siege raised. In one affair the Russians are said to have lost eight hundred men and a great part of their baggage. The re-capture of Varna was to be immediately attempted—indeed some papers say that it had actually been effected. The Grand Sultan was determined to have it cost what it might. It was garrisoned by only 6000 men, and during the winter no effectual assistance can be afforded by sea.

Much anxiety was felt at Constantinople for the arrival of a large convoy of grain from Egypt.

Accounts had been received of an order of the French government to prohibit the exportation of corn; but it is not known whether the order refers to the whole kingdom, or only to one of those districts into which France