

New Theatre.

THIS EVENING, February 25, Will be presented, a Comedy, called

The Wheel of Fortune.

- Sir David Daw, Tempell, Penruddock, Woodville, Sydenham, Henry Woodville, Wessle, Woodville's Servant, Olicer, Jenkins, James, Richard, Harry, Thomas, Mrs. Woodville, Emily Tempell, Dame Dunckley, Maid, Mr. Francis, Mr. Bates, Mr. Cooper, Mr. Warren, Mr. Wignell, Mr. Moreton, Mr. Harwood, Mr. Mitchell, Mr. Warrell, Mr. Darley, junr, Mr. Warrell, junr, Mr. Morgan, Mr. Macdonald, Malters Warrell, Mrs. Morris, Mrs. Merry, Mrs. Doctor, Mrs. Milbourne

To which will be added, (For the 3d time in this Theatre,—and with the original Overture and French Music, composed by Monfr. ROCHOUET, never performed in America)

A Grand, Serious, PANTOMIME BALLET, called

The Death of Capt. Cook;

[As performed in Covent-Garden Theatre, London, under the direction of Mr. BRANDE, upwards of FIVE HUNDRED NIGHTS, with universal applause.]

With New Scenery, Machinery, Dresses and Decorations.

Defcribing an Exact Representation of the Manners and Customs of the Natives of Owhyhee, in the Pacific Ocean.

The Principal Characters by

- Messrs. J. D. Riley, J. Warrell, Mitchell, Sig. Doctor, Macdonald, Morgan, M. St. Marc, M. Lavency, &c. Indian Women.—Mrs. Harvey, Mrs. Metchley, Mrs. Doctor, Miss Milbourne, Miss L'Estrange, Miss Bates, Miss Oldfield, Miss Anderson, Mlle Sophie, &c.

With DANCES, PROCESSIONS, &c.

The Scenery designed and executed by Mr. MILBOURN.

The fourth night of THE WAY TO GET MARRIED will be on Monday next.

Box, One Dollar; Gallery, half a dollar.

Tickets to be had at H. & P. Rice's Book-store, No. 50 High-street, and at the Office adjoining the Theatre.

Ladies and Gentlemen are requested to send their servants to keep places a quarter before 5 o'clock, and to order them, as soon as the company are seated, to withdraw, as they cannot on any account be permitted to remain.

The Doors of the Theatre will open at 5, and the Curtain rise precisely at 6 o'clock.

Places for the Boxes to be taken at the Office in the front of the theatre, from 10 till 2 o'clock, and from 10 till 4 on the days of performance.

VIVAT REPUBLICA!

LANDING.

AT Walnut-street wharf, from on board the ship Peggy, captain Elliott, from Bourdeaux,

VIN DE GRAVE, or White Claret, in Hhds and Quarts.

RED CLARET, in Hhds

Ditto in cases of 24 and 30 bottles each

Green and Souchong TEAS, in quarter chests

For sale by

Rundle & Leech,

No. 9 Walnut-street.

February 6

Will be sold,

On Wednesday, the 1st of March, At the Merchants' Coffee-House, At 12 o'clock, noon,

A Lot, or Piece of Ground,

CONTAINING 12 acres and 100 perches, situate near the Blue Ball Tavern, on the Passyunk road, four miles from the city of Philadelphia. This Lot commands a view of the river Delaware and Schuylkill, is nearly inclosed with a good cedar post and rail fence, and has a never-failing spring of fresh water rising in it.—One acre of which is good bottom meadow—adjoining lands of William Bingham, Esq. Jacob Sink, and others. The terms of sale, one fifth part in ten days after the day of sale; when immediate possession will be given, the residue in payments agreeable to the purchaser, on paying legal interest thereon, and giving security for the same, if required. An indisputable title will be given, upon making the first payment as aforesaid.

A Draft of said Lot may be seen at the Merchants' Coffee-House, and at the office of Alexander Power, No. 145 Chestnut-street, where further information may be had. Philadelphia, February 14

College-Hall.

READINGS and RECITATIONS,

Moral, Critical, and Entertaining.

On SATURDAY EVENING, February 25,

At 7 o'clock, will be delivered,

FIRST PART

Anthony's Funeral Oration, Shakespeare.

Zang's Triumph over Alonzo, Young.

SECOND PART

Ode on St. Cecilia's Day, Pope.

Hamlet's Soliloquy on his Mother's Marriage, Shakespeare; Penrose.

THIRD PART

Hamlet's Soliloquy on Death, Shakespeare.

Ode on the Passions, Collins.

Alexander's Feast, Dryden.

Tickets to be had of Mr. Poulson, jun. at the Library; at Mr. McElwee's looking-glass-store, No. 70, S. Fourth-street; and at Mr. Carey's, Bookfeller, Market-street—Half a dollar each.

For Sale by the Subscribers,

- Georgia Cotton, Carolina Indigo, Fyal and Teneff Wines, Ravens Duck, Currals, Coffahs, India Bandana Handkerchiefs, One Trunk containing Sewing Silks and Silk and Cotton Handkerchiefs, N. & J. FRAZIER, No. 95, S. Front-street. February 21. 4w3ta

A Young Gentleman,

WHO can come well recommended by a respectable merchant of this city, would be willing to engage either as a CLERK, in an accounting-house, public office, or wholesale store. A line addressed to A. B. and left with the Printer of this Paper, will be duly attended to. February 23

CONGRESS OF THE UNITED STATES.

HOUSE OF REPRESENTATIVES.

Friday, January 20.

The house entered upon a consideration of the resolution reported yesterday by the committee of the whole on the subject of further revenue.

Mr. Coit, wished for a division of the question, viz. that the proposition for a tax on land, and that for a tax on slaves, should be put separately.

Mr. Swanwick called for the yeas and nays. They were agreed to be taken.

Mr. Nicholas thought the resolution should not be divided, but that the propositions for a tax on land, and a tax on slaves, should go together; as he should object to vote for the tax on land, except that on slaves accompanied it.—He thought the gentleman had better try the question, by moving to strike out what respected slaves.

Mr. Madison thought it would be best for the two propositions to go together; but if not, he did not think the embarrassments insuperable. If the question was divided, those who thought a tax on slaves necessary, must vote for the first part, and if the second was rejected, there would not be wanting an opportunity of voting against the tax on land. It was necessary to observe that it had been found expedient to associate these two taxes together, in order to do justice to, and to conform to the established usage of a very large tract of country, who were entitled to some degree of attention; and to whom a tax on land, without a tax on slaves, would be very objectionable.

Mr. Coit said, he could not gratify the gentleman from Virginia, by varying his motion, as it would not answer the purpose he had in view.

Mr. Nicholas supposed if the motion was persisted in, he was at liberty to move to insert slaves in the first part of the resolution. The gentleman certainly knew his own views best; or he thought it was possible to have settled the business he proposed.

Mr. W. Smith saw no difficulty on the subject. Gentlemen would vote for the first part of the resolution, in hopes that the second would pass; but if it did not pass, they would have an opportunity of voting on the main question, and thereby defeat the whole.

Mr. Van Cortlandt would vote for both together, but not separately.

Mr. Gallatin enquired as to a point of order, whether if the first part of the resolution was carried, and the second negatived, the question would not then be taken upon the resolution as amended? The Speaker answered in the affirmative.

Mr. Williams said it would save time if the question was taken upon the whole resolution together; for if several gentlemen voted against the first proposition, left the last should not pass, the whole might in this way be defeated. He thought a vote might be safely taken upon the whole together, as no one would be bound by the vote which he now gave to vote in favour of the bill, if he should not approve of it. For his own part he wished to see the plan, though he did not know that he should vote for it.

Mr. Nicholas supposed there was not the difficulty mentioned by the gentleman from New York. Gentlemen would not risk the whole by voting against the first part of the resolution; since, if the second was not carried, they could afterwards reject the whole.

The question was then taken by yeas and nays 48 to 39.

The second part of the resolution relative to slaves was about to be put, when

Mr. Gallatin said, before the question was taken on this division, he would just mention why this species of personal property was brought under view, whilst all other personal property was unnoticed.

It was very true, that stock upon a farm in the north and eastern states, paid nearly as great a proportion of the taxes of those states, as the negroes did those of the southern states, and therefore it might seem somewhat wrong to introduce negroes in the one case and not cattle in the other. The reason which induced the committee of ways and means to adopt this mode was, that negroes are confined to certain spots of land in the southern states, whilst horses and cattle extend nearly equally over a whole country. A land tax, unaccompanied with a tax on slaves would be very unpopular in those states, as it would throw too great a burden upon farmers who did not hold slaves, and fall too lightly upon those whose property chiefly consisted of slaves. There was this difference betwixt the two species of property. A farmer in the northern or eastern states would not think himself aggrieved by not paying a tax upon his farming stock; but a farmer in the southern states would think himself aggrieved if his land was taxed, whilst the slaves of the slave holder were not taxed.—It was on this account that this species of property was introduced.

Mr. Murray said, he was not so far convinced by the arguments of the gentleman just sat down, as to say he would ultimately vote for this species of tax; but, in the present stage of the business, he would vote for the tax; though, if the bill when it came in did not do more justice in the case, than he could at present conceive it possible, he should vote against it.

Mr. Murray said he considered the slaves of the southern states as labour, and except some provision was adopted for taxing labour in other states, he should vote against it; slaves, had been considered as property, but they were labour. He was decidedly in favour of a land tax, but against this part of the resolution, except other labour was taxed also. He mentioned this that he might not be charged with inconsistency, in case he should vote against the bill.

Mr. Harper said, though he was entirely opposed to the tax proposed by the resolution, and should vote against the whole, yet he thought it right that a tax on slaves should be introduced with a tax on land; for as this direct tax was to be raised by apportionment through the states, whether the southern states paid on slaves, or the northern states on land, made no difference in effect; each paid in its own way; one mode was more convenient for the northern, another for the southern, and another for

the eastern: No injury was done by this to any other state.

Mr. G. Jackson said he was against all species of direct taxation, but particularly on this species; and, if a tax on land was carried he should bring forward a resolution to lay a tax upon all property vested in public securities. He wished for the yeas and nays on this question.

The yeas and nays were agreed to be taken.

Mr. Nicholas wondered to hear the observation of his colleague. He should vote for the question, though he and his constituents would be affected by it; but, in the district which that gentleman represented, there were no slaves, and it was therefore his and his constituents interest to have a tax on slaves, in order to lighten that on land.

Mr. G. Jackson said, it was not so much on account of the interest of himself or his constituents that he opposed this tax; but he objected to it as a capitation tax.

Mr. Moore said the situation of the southern states had been truly stated. In the western parts, there were few slaves. He said in the representation to that house the labour of the negroes had been considered as 5 to 3 with respect to white persons, therefore the ability of the state to pay was considered in the same proportion. His colleague from the mountains (Mr. G. Jackson) should consider that if the holders of slaves were not to pay a portion of the tax imposed on the state of Virginia, it would fall very heavy upon his constituents, and those of his colleague, where few blacks were kept. He hoped, therefore, it would pass.

Mr. Jeremiah Smith was aware that a tax on slaves would lighten the tax on land in the southern states, and therefore he did not wonder at the representations from these states wishing it to take place; but by so apportioning the tax, would not the land-holders in the southern states pay less than the land-holders in parts of the union where no slaves were kept? He believed they would. A person, for instance, in New-Hampshire, holding the value of 1000l. in land, would pay a larger portion of the tax than an holder of land to the same extent in Virginia. He believed this would be unjust, and an objection to this mode of taxing the southern states, as, though the tax would fall more equally on them, it would not be so with respect to other states.

Mr. Goodrich said this tax appeared to have been introduced to gratify a part of the union; but it ought to be considered as it operated upon the United States at large. A direct tax, if agreed to, should fall as equally as possible every where. It was to be observed, that a tax on land and houses, with their improvements, which had been agreed to, would be a tax laid by an assessor once in ten or fifteen years. This would occasion an equal expense in every part of the union; but, with respect to a tax on slaves, there would be required frequent enumerations; at least an annual enumeration. This would be attended with considerable expense, and it would not be an expense borne by that state, but by the United States.

There was another objection. A land tax, he said, was a certain tax, a tax on real property; it was immovable and certain. Not so, a tax on that species of property. Such a tax, he apprehended, would be uncertain. He was, however, unacquainted with the detail of the business; but he trusted there would be some provision made, that if the proposed tax was not sufficiently productive, there must be a re-tax, which would occasion a considerable expense. From this principle, he should vote against this part of the resolution.

Mr. Nicholas said he did not understand the objections of the gentleman from New-Hampshire, (Mr. Jeremiah Smith). He did not see how he could produce an equal value in land in every part of the union. The tax, he said, would be apportioned according to the number of persons, and not according to the number of acres in any state.

If the gentleman from Connecticut (Mr. Goodrich) would rely upon this information, he might be assured, that an annual enumeration of slaves would not cost so much as an assessment of land made once in ten years. With respect to the tax being uncertain, he was totally mistaken. It was the most productive tax in the southern states. If the tax was laid wholly upon land, it would be laid on a great part which would be unalienable, and when a report came to be made of the collection, there would be found great deficiencies; but with respect to slaves, there would be no failure, because they were a species of property which would always find a ready sale in a southern market.

Mr. S. Smith said he had heard much on that floor with respect to equality of taxation. It was impossible, he said, to make taxes fall exactly equal; they will fall in some cases heavier than in others. He would state a case. When a tax on carriages was under consideration, they found the gentlemen from Connecticut voting without scruple, because that state paid hundreds of dollars only, where others paid thousands. There was no equality in this; yet those gentlemen winked at the disproportion. He hoped they would do so in the present case.

Mr. Potter said if this part of the resolution was agreed to, it was to apportion a tax on the personal property of the southern states, which no doubt they would be glad of; and if gentlemen from those states could point out any way by which the personal property of other states could be come at, he would agree to the present proposition; but he believed this could not be done; and if not, he saw no reason why the personal property of those states should be made to bear a part of the proposed burden, whilst personal property in other states was suffered to go free. It was a hard case, he said, that a man who possessed 3 or 400 dollars in land, should be made to pay a portion of the direct tax, whilst men of affluence, who possessed many thousands in public securities, or loaned on interest, should pay nothing.

The speaker reminded the house that the question was very much lost sight of; it was not whether a tax should be laid on carriages or personal property, but whether they would agree to the report of the committee of the whole, viz. that a tax should be laid on slaves, with certain exceptions.

Mr. Henderson said, he should vote against this proposition, because it was a direct tax, as he should

vote against every question of that kind, until every source of indirect taxation was exhausted, and he thought this was not the case at present.

Mr. Claiborne said, he thought also that direct taxes should not be resorted to until indirect sources were exhausted, but he believed they were now exhausted, and that direct taxes were the only means left to them of raising money. As he lived in a country which was cursed with negroes, he wished the present motion to pass for the sake of making the tax bear in some degree equally in the southern states; but, if he thought with his colleague (Mr. Jackson) that a tax on slaves bore an affinity to a capitation tax, he should also oppose it; but he had no such idea.

Mr. Gallatin said, he would just notice what had fallen from the gentleman from Connecticut (Mr. Goodrich) which was the only thing like argument which had been used against the present proposition. As to what had been said about the quantum of tax falling on different states, or what had been said by the gentleman from Rhode-Island (Mr. Potter) with respect to the personal property of the eastern states, he did not see how it applied to the present question. If the proposed tax was certain, and the expense of collection would not be greater than would attend the collection of the tax in other states, he did not see any objection to it.

The gentleman from Connecticut had said that the expense of our annual enumeration of slaves would be great, and that it would fall upon the United States. He would inform that gentleman and the house, that when no assessment took place, but merely an enumeration, it would be attended with no expense of the collection of the tax. The distinction which he made was, when a valuation and an enumeration were both necessary, and when an enumeration alone was necessary. In the first instance, the value of the property was to be ascertained, and the tax laid accordingly; but where an enumeration was only wanted (the tax per head according to age, &c. having been settled) no expense would be incurred.

Mr. G. said he spoke from experience. In Pennsylvania there was a certain tax on personal property, the taking an account of which did not increase the expense. Every three years there was an assessment of personal property, amongst which were slaves; but the enumeration was arranged in this way. The collector called twice upon persons; the first time he gave them notice to pay, and took an account of their property, which, consisting of few articles, and the value being already fixed, he could tell them at the time the amount to be paid at his next call.

As to any degree of uncertainty apprehended from this tax, that might be removed, by throwing the deficiency, if there should be any, on the land. He thought, therefore, the objections which had been urged against this tax, would be completely obviated.

[To be Continued.]

Third Ball.

MESSRS. FRANCIS & BYRNE beg leave to inform their scholars, friends and the public in general, that their Third-Ball for this season will be on Tuesday the 7th of March, at O'Eller's Assembly-Room, and in addition to their new Quadrille, Callions and Reels, will be introduced, for the first time in this country,

The German Waltz;

And the celebrated PAS RUSSE, which gave such general satisfaction, the last Ball.

The gratuitous attendance as usual. Tickets to be had of Messrs. Francis and Byrne, No. 79 north Eighth-street, or at O'Eller's Hotel. Ladies are requested to apply to their female friends, scholars of Messrs. F. & B. or as above, at their residence.

N. B. The new dances will not infringe upon the usual routine of the evening.

The days of teaching, for their young pupils, are Thursdays and Saturdays, from three o'clock in the afternoon, till six—and on Tuesdays and Thursdays, for those of a more advanced age.

Private Tuition as usual.

February 25

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Porcupine's Gazette

WILL make its appearance on the 24th day of March, 1825, who have Advertisements to send to it, are requested to send them on, or before the 2d of March. February 25,

Public Notice is hereby given,

THAT I have applied to the Judge of the Supreme Court of this State, to supply the defect in my title to a lot of ground situate on the West side of Fourth-street, containing in breadth 20 feet and in length 36 feet, bounded northward and westward by ground of the subscriber, southward by ground of Edward Shippen, and eastward by Fourth-street; occasioned by the loss of a deed from Timothy Harrington, John Lewis and James Walton, by their attorney Robert Mallyoux. All persons concerned are required to appear before the Judges of said Court at the City Hall in the city of Philadelphia, on the third Monday in March next, to make their answer to the bill of the subscriber, filed in the office of Edward Burd, Esq. prothonotary of said court. WILLIAM SHIPPEN, junr. February 24

WANTED,

Pennsylvania Bank Shares, For which Cash, or approved Notes at 60 days, will be given, at the option of the Seller. February 20—6 Apply at this office.

Wanted,

A NURSE, to attend a sick Lady, a few miles from this city—a person well recommended, will be immediately employed, and liberally rewarded. For information enquire of the Editor of this Paper. February 24

Brokers Office, and COMMISSION STORE.

No. 63 South Third street, opposite the national new Bank SAMUEL M. FRANCES and JOHN VAN REED, have entered into co-partnership, under the firm of FRANCES & VAN REED, in the business of Brokers, Conveyancers and Commission merchants. They buy and sell on commission every species of Stock, notes of hand, bills of exchange, houses and lands, &c.

MONEY procured on deposits, &c. &c. all kinds of writings in the conveyancing line, done with neatness and dispatch; accounts adjusted, and books settled, in the most correct manner. Constant attendance will be given. They solicit a share of the public favour; and are determined to endeavour to deserve it.

N. B. The utmost secrecy observed. SAMUEL M. FRANCES, JOHN VAN REED. Philad. August 27, 1796. m&w