her she had taken care to provide for her future life. Many years passed over. Always in motion, they made many acquaintances, but no permanent friends. Suddenly, the old lady died, and without having time to do any thing for Rose. This was in a foreign capital in Germany. Rose, who had become quite a woman of business, wound up the old lady's affairs; and, after paying herself the balance of her salary, caused the produce of the lady's effects to be remitted to the bankers in London. All they knew of the lady was, that she had left with them a power of attorney to receive her dividends, and pay them to her order. The cause of the lady's eccentricity had been some family affairs; and she had never given Rose the slightest clue to her relations. Therefore Rose determined, when she returned to England, to apply to Mr. Faber. *He was gone abroad.* But, in the meanwhile, her funds were being exhausted; and she sought employment, and found it in the way I have described. Positively she had no other means of identifying herself than by giving my name and address. Observe, good reader, if I were afraid of that bugbear of the super-wise, "improbability," I should not dare to record the fact of that singular "coincidence," which brought Rose face *to face with her seducer, the very night when* the beauty and the virtue, the character and property of Eliza were alike to be sacrificed to his cupidity. "Probability" would not have made Rose mention my name; and we should not have been brought in contact till after the marriage ceremony, when the discovery would only have aggravated the suffering.

In a few days after Mr. Faber and his family *returned*, when all Rose's story was confirmed. He put her in a way of discharging her last duties to her eccentric friend. She was at once engaged at a handsome salary by "Aunty," with whom she departed for the place of the latter in ——shire.

As for Eliza, her pride supported her. Had she *loved* Crayford more, she would have suffered more. She has found a more worthy partner. Mary has long been mine.

## THE INFAMY OF FEDERALISM.

The Belfast (Maine,) Journal, in noticing the hostility of federal leaders, to the present war with Mexico, brings up some reminiscences of the same party, during the war of 1812, which we should think far from agreeable.—They consist of two toasts drank in that town at a federal celebration, with approbation.—*To show the sameness of federalism a third* of a century since, and now, we give these specimens of federal patriotism. One toast reads thus:

"*The Democrats*—Their *hats off* and their *heads in them.*"

The second toast was against the soldiers, and breathed a similar thought. It reads thus:

"*The Soldier's Bounty Land*—Let it be *six feet by two.*"

The men now living who drank and cheered these infamous toasts are still federalists—are changed only in name. In the war of 1812 they called themselves federalists, now they call themselves whigs.

The Belfast Journal, in connection with these events, gives the following from a recent number of the Lynn Pioneer, a bitter whig sheet, which, in speaking of the brave *men volunteering to fight the battles of their* country, exultingly says:

"Many of the boys were *induced* to enlist in the Mexican war by promise of land; and it is no more than just to our government to say that some 20,000 have already had their portion (*six feet by two!*) alloted them, and are now in inalienable possession of it."

In commenting upon those facts, the Trumbull Democrat, says:

"*We need not go* out of this town for men who have expressed themselves in similar terms relative to our brave army. Frequently have they expressed the wish that every man who went to fight in this 'unjust and murderous' war as they term it 'would leave their bones to bleach on the burning sands of Mexico'—not even being willing he should have his bounty land, '*two by six.*' Mark these tories and record their words, for the day is coming when they will deny their treasonable opposition to this war, the same as do those who opposed the last war."

CHINESE NEWS.—*The Cause of the Late Trouble between the British and the Chinese.* The New York Sun has received files of the Hong Kong Regalia, which exhibit the origin of the difficulties between the British and the Chinese, which at our last advices had caused the murder of six Englishmen and the execution of four Chinese:

"It seems the Chinese authorities granted to the British Agent, Sir John Davis, a piece of land at Homan, to be a foothold for the English. The Chinese people, jealous of this movement, showed so much opposition that Sir John Davis consented to take another piece of ground in lieu of the first, but the owners of the land would not give it up unless they *received £580 an acre for it. This being an* exorbitant sum, and the natives having formed bands to resist any settlement by the English, it had to be abandoned. Ill will arose, an Englishman dared not trust himself at any distance from the factories, and at last six venturesome ones were supposed by the Chinese to be spying out to possess the land, and, as might be expected, killed. Several Chinese were beheaded on suspicion of having committed this atrocity, but the native organizations still continue, and are determined to prevent British aggression. A great disturbance has broken out at Tseun-chow in Kwang-se. Upwards of 50,000 of the people have risen in arms against the authorities, the District Magistrate of Tseun-chow has been killed, and his Yamun been taken possession of, with all the money in the Treasury. The rebels are masters of Tseun-chow, and it is said, they are meditating an attempt to take possession of the two neighboring Prefectures, Ping-lo and Nanning."

EFFECTS OF SEVERITY.—The following from a late number of the Troy (N. Y.) Post, is an awful result of a resort to *brute force*, on the part of a parent. Many of our legislators recognize children as the property of the State; and we agree with them in sentiment. What do they say should be done with any parent, as a guardian of this *property*, who shows that he can forget his obligations? There are many, in every community, no more considerate about their duty to children than this man has proved himself. A girl by the name of Mary Donohugh, about 12 or 13 years of age, who had had been living out at service, was sent home, being suspected of dishonesty, some things that she had taken being found at home, where she told they were presents. Her father took a raw-hide and gave her a terrible and inhuman beating, of the effects of which she died on Monday last, one week after the punishment was inflicted; she was buried yesterday.—The father who is an industrious and trustworthy man, is almost crazy at the sad result of his ill judged treatment of his only daughter."

ASSASSINATION.—They do this very coolly in Arkansas. The Eidorado Union of that state gives an illustration. One Romulus Casey had announced his attention of taking the life of William J. Pate. The latter met the former with a rifle on his shoulder, guessed at his purpose, retreated, borrowed a gun, followed him to a store where he was making purchases, ordered the store keeper to stadd aside, deliberately shot him, the discharge taking effect in the thigh; and Casey ran to the back door, fired the second barrel and killed him.

NOT GUILTY.—Dr. LEWIS ALLIN, who has been on trial in Buffalo for committing a rape on a young girl in that city in June last, was, on Thursday last declared by the Jury "not guilty."


# THE OBSERVER.

"The World is Governed too Much."

ERIE, PA.

SATURDAY MORNING, APRIL 8, 1848.


FOR CANAL COMMISSIONER,

**ISRAEL PAINTER,**

OF WESTMORELAND.

☞THOS. H. ELLISON is a duly authorized agent to procure subscribers for this paper.

☞ Our thanks are due to those of our cotemporaries who have so kindly noticed our forth-coming Tri-weekly. We will take the *earliest opportunity to repay the obligation.*

### Marshal for the Western District.

We learn that the President has appointed JOHN KEATLY, Esq., of Clarion county, Marshal of the Western district of Pennsylvania, vice Hon. Arnold Plumer, resigned.—This is an excellent appointment. Mr. K. is a gentleman of ability, and a democrat of the right sort. Besides the excellence of the appointment, it is a flattering tribute to the indomitable democracy of Clarion county.

☞ Ex-President Van Buren arrived in Philadelphia the latter part of last week, and was the guest of Henry D. Gilpin, with whom he intended to remain a few days. A public dinner was tendered him by his democratic friends, which he declined.

### Gone Back.

Col. Richardson, a prominent supporter of Gen. Taylor in Louisiana, has gone bank to the democratic ranks, because he believed Gen. Taylor to be a whig.

### Odd Fellows.

*An exchange paper says there are* in the United State more than 1,000 Lodges, with 100,000 members, who pay for the relief of destitute families and sick brothers $200,000 a year. By the by, we had forgot to notice the institution of a new Lodge of this order in this place, week before last, by D. D. G. M., O. D. Spafford, called the Philallelia Lodge, No. 299. *This is the fourth lodge* in the county, and the second one instituted since the establishment of a paper here in opposition to the order. The rate of increase of membership has been in about the same proportion—or about ten for every article wrote against them.

### Our Tri-Weekly and the Gazette.

*The editors of the Gazette intimate* a determination to commence the publication of a tri-weekly paper, provided Congress removes the postage on Newspapers under thirty miles. We hardly know what to think of this move—we would fain believe the announcement is made honestly—but appearances certainly indicate it to be a mere foil to prevent some of its friends from placing their names on our books. When they proposed to issue a daily, we stood aloof, knowing well that two could not succeed. When they gave up that enterprise, we were urged by many to undertake the publication of a Tri-weekly. We issued a prospectus, and our *liberal minded business* cotemporaries, say to their friends, in so many words, don't put your names down for this "locofoco" Observer—wait a while, and maybe, if we can make any thing by it, we'll publish the Gazette tri-weekly. We say this appears to be the whole drift of their announcement. If some such motive as this had no influence, why announce their determination with a "*proviso*," which "proviso" there has been no movement yet in Congress to remove? "Live and let live," is our motto, and although politically opposed to the proprietors of the Gazette, we rejoice at their prosperity, and will certainly never throw a straw in the way of their *success in business.* The Tri-weekly Observer, however, is bound to succeed without a "*proviso*" or an "if" or an "and"—all the dogs in the manger in christendom, who will neither eat themselves or let any one else eat, can't prevent it. Mark it!

### IRELAND.

Whatever concerns the "green isle of the ocean" and its inhabitants, excites a warm interest in the breast of every true son of America. She has poured thousands and thousands of her warm-hearted and hardy sons upon our shores, until from the Lakes to the Gulf and from Ocean to Ocean, their influence is felt and seen. Whenever we have had battles to fight, canals to dig, rail roads to build, their ready hands have been the first to be offered and employed. In our war of Independence, in our last collison with Great Britain, in our difficulties with the Indian tribes, and in the present war with Mexico, the sons of Erin have been the first to advance and the last to retreat. Brave to a fault, and regardless of personal danger, wherever an officer has been found ready to lead, they have willingly and cheerfully followed. From beneath the walls of Quebec to the gates of Mexico, every battle field has drank the blood of Ireland's sons. What wonder, then, that when the death knell of monarchy came booming and distinct across the waters from the shores of Republican France, all eyes turned instinctively to Ireland—down trodden, oppressed and starving Ireland!

Knowing, as we did, that her cup of bitterness was full to overflowing, and that the love of liberty was strong within her breast, we expected that the torch of Revolution, so unexpectedly lit in France, would kindle a fire across the channel that would make England tremble. In this we have thus far been mistaken—the guant farm of famine holds his septre with too steady a hand. Hunger, want and pestilence are the daily and nightly companions of the entire Irish people. They go forth with them in the morning, and come in at noon-day. They hover about their heads at the twilight hour, and beneath the silent watches of the night, breath their poisonous breath upon the face of the sleeper. The very air seems laden with disease and death. Food that others would turn from with loathing and disgust, has been sought for with eagerness and devoured with avidity. Not even the generous assistance furnished so plentifully and so promtly by the people of the Union, or the partial measures of relief, restored to by the British government, have had the effect of checking or relieving the want and *destitution of the Irish people.*

And thus stands Ireland now—the failure of crops for the last few years, and the oppression of the British Government, have reduced her to the last extremity. That government has done its worst, and should the fires of revolution once break forth, and war and blood shed run riot through the land, we do not see how it could add to her suffering. Men may as well die with arms in their hands, fighting for freedom, as by starvation and disease. A people thus situated have nothing more to fear. If they remain quiet, they but linger out a sickly existence to ultimately die with want knawing at their vitals. If they go forward they have every thing to hope. The revolution in France will not be bound by by imaginary lines—the whole of continental Europe already begins to feel its influence, and ere another twelve month, we may expect to see its fires blazing from every hill top, even to the confines of Russia. Then will be the time for Ireland to strike—strike with a determination to free herself from her hateful alliance. Despair will lend energy to the blow, while maddened by hunger, frenzy will add vigor to her efforts to cast off the oppressors, and she will succeed—she will be free!

In the mean time, however, her people are starving—her best men laying down by the way-side to die! "In this state of things," says a cotompary, "it is impossible, we think, that an appeal to the American people, in behalf of suffering Ireland, could be made in vain. Heretofore to ask of us has been to receive, and while our armies carried victory into one country, covering our nation with the awful glory of war, we at the same time fed the starving millions of Ireland with our bounty, Can we not do so again? Are our graneries less plentifully supplied? Are our hearts less sensitive to the claims of humanity? When our products commanded much higher prices than at present, we gave them for carity's sake. We cannot believe that another appeal to our benevolence would be fruitless. There is, we fear, even more reason for the exercise of this charity now, than formerly. The resources of Ireland are more utterly exhausted, and even hope itself is dead among them. The intervention of the Government has been in vain. Private charity has done all that it could do—but American hearts are not palsied—they will respond to the call for relief wafted to them over the Atlantic, by a kindred and suffering people.

We do not doubt that the friends of Ireland in the United States will again appeal to the sympathies of our people. They must do it—or Ireland will become a howling wilderness. War hangs like a dark cloud over Europe.—We know not the moment when the thunder may shake the earth, and the lightning blast *the nations. The means and energies of* the continent and of England, will be gathered up, and applied in preparations for the fearful struggle that seems impending. Who then will attempt to avert the horrors of starvation from Ireland—more awful than those of the battle field? Who can, who will, if not the people of the United States?—America is now Ireland's only hope—and that hope, we are sure, will not prove fruitless."

### GENERAL CASS.

We have been furnished with a pamphlet copy of the speech of General Cass, delivered in the Senate on the 17th, during the discussion of the Ten Regiment bill. It is a masterly effort, and a triumphant vindication of the war policy of the administration and of the position of the Democratic party. Nobly has the General discharged the duty which appeared to devolve upon him as Chairman of the Military Committee, to repel the assaults of the opposition upon the administration, of which the discussion of the bill referred to was made the occasion. The length of the speech will prevent our publishing it at present.—*When the campaign fairly commences it will* be an acceptable treat to our readers.

The position of Gen. Cass as chairman of the committee of military affairs, has been very delicate and arduous, and he has been throughout the session a prominent object of attack; but he has been found always armed and equipped in defence of the country and its honor. A spirit of exalted patriotism has always marked his career in the elevated public stations which he has filled, and this has been especially manifest in the late controversies in the Senate, involving so nearly the honor and character of our country. On this account particularly was it that Gen. Jackson held him in such high esteem, and honored him with so many marks of his confidence.—A most flattering and touching tribute to his patriotic services is contained in the following letter from the old hero, written when the sands of his life were fast running out. A man who can boast of such a tribute need not fear the assaults of factious politicians.

HERMITAGE, July, 1843.

MY DEAR SIR: I have the pleasure to acknowledge your very friendly letter of the 25th of May last. It reached me in due course of mail; but such were my debility and afflictions, that I have been prevented from replying to it until now; and even now it is with great difficulty that I write. In return for your kind expressions with regard to myself, I have to remark, that I shall ever recollect, my dear General, with grert satisfaction, the relations, both private and official, which subsisted between us, during the greater part of my Administration. Having full confidence in your abilities and republican principles, I invited you to my Cabinet; and I can never forget with what discretion and talents you met those great and delicate question which were brought before you whilst you presided over the Department of War, which entitled you to my thanks, and will be ever recollected with the most lively feelings of friendship by me.

But what has endeared you to every true American, was the noble stand which you took, as our minister at Paris, against the quintuple treaty, and which, by your talents, energy, and fearless responsibility, defeated its ratification by France—a treaty intended by Great Britian to change our international laws, make her mistress of the seas, and destroy the national independence, not only of our country, but of all Europe, and enable her to become the tyrant on every ocean. Had Great Britain obtained the sanction of France to this treaty, (WITH THE LATE DISGRACEFUL TREATY OF WASHINGTON—so disreputable to our national character and injurious to our national safety,) then indeed we might have hung our harps upon the willows, and resigned our national independence to Great Britian. But, I repeat, to your talents, energy, and fearless responsibility, we are indebted for the shield thrown over us from the impending danger which the ratification of the quintuple treaty by France would have brought upon us. For this act, the thanks of every true American and the applause of every true republican are yours; and for this noble act I tender you my thanks.

I admired the course of Dr. Linn in the Senate in urging his Oregon bill; and I hope his energy will carry it into a law at the next session of Congress. They will speak to England a language which she will understand—that WE WILL NOT SUBMIT TO BE NEGOTIATED OUT OF OUR TERRITORIAL RIGHTS HEREAFTER.

Receive assurance of my friendspih and esteem. ANDREW JACKSON.

To the Hon. LEWIS CASS.

## From Mexico.

*Correspondence of the Erie Observer.*

CAMP NEAR MIER, MEXICO, February 25, 1848.

MESSRS. EDITORS.—"In these weak piping times of peace" one grasps with a miser's grip, at the very shadow of news—anything in fact, to vary the form of the ennui, if nothing more. 'T is so with us, and I do not suppose you and your subscribers are so much removed from the frailties common to men, as not to say aye, aye, to the above premises.

Under this impression I have concluded to *bore* you with an account of the recapture, and (so far as it has proceeded) the trial of Signor Don (hardname) Gonzales, a captain of Guerrillas.

About six days ago the commanding officer of the district despatched an officer and 30 men of the 3d Dragoons, to the town of Guirera, about thirty miles distant, to take the "Don." The command made the town just before daylight in the morning. Sentries were placed all about it, and when everything was in order, the gent was woke up and informed that he was a prisoner. This of course raised what might, in chaste language, be called a *pow-wow* among the villagers, who through the "padre" or priest, besought his release. But it was "no go" he was brought to Mier and placed in close confinement.

Yesterday the "council of war" was convened and the charges read to the prisoner.—From these it would appear that he and some of his men were taken prisoners by some Texan rangers in the spring of '47, that he was paroled on his word of honor to return to peaceful life, nor again to raise a menacing hand until legally exchanged, or the war concluded.

This sacred pledge, it is affirmed, he afterwards violated, and in one or two skirmishes, bore arms against "Los Yankees" contrary to all established rules of honorable warfare. He denies all the premises wherein he is charged with unsoldierlike conduct, and affirms that, "by competent false witnesses" he will maintain his innocence. In doing this he manages to account for all the time that has elapsed since he accepted the parole, save the months of August and September, 1847, and I suppose he would for these, only it is notorious that at this period he was with Canailes. But who shall surpass Mexican cunning? The Signor answers: "I was pay-master under Canailes at the time of my first capture, (in fact he is so designated in the 'specifications,') and during the aforesaid months I was at head-quarters settling up my pay accounts." Moreover the priest swears to it.

Gonzales is a man about forty, of middle *stature, slightly silvered with gray, an intel*ligent eye and countenance, and altogether calculated to excite interest.

Our witnesses are good, but I think the Mexicans will *out-swear* us, and the Don be cleared "by the skin of his teeth," sufficiently scared to cure him of all taste for Guerrilla glory.

There is but one line of conduct to be pursued toward these gentlemen. For the first infraction you must "*reason with them*," (that means give them fifty lashes) and the second offence you must "adjudicate upon," (under this term we understand, hang them by the neck, God bless them.) They don't appreciate our character; yankee lenity is to them but so many evidences of fear and cowardice on our part. So mote it be. "OMEGO."

☞The *great* Iron Master's Convention which came off at Harrisburg lately, appears to have emphatically "went into labor and brought forth a mouse." Its sayings and doings hardly create a ripple in the stream of time—as it certainly did not raise a storm on the political ocean. These conventions to forward private interest are arrant humbugs at the best—they never result in any good—and this one has awakened even less interest than any of its predecessors. The correspondent of the Philadelphia Bulletin, in speaking of it, says:

"A number of resolutions have been passed, short addresses delivered, and a great number of fowls and other edibles devoured. It was in contemplation to roast Congress for rejecting the tariff of '42, and fricasse Mr. Polk for his unalterable obstinacy in these matters; but I believe the greatest amount of damage done, was, as I have said, in ridding our landlord's tables. In the resolutions adopted, sparse grains of ill-humor are observable, but nothing of a very serious character. A week's time will sweep away the remembrance of its doings, and the world will move on as formerly."

### Characteristic.

The National Intelligencer shows its sympathy with the French people, in their endeavors to establish a Republic, after the following Federal fashion:

The government may have been imprudent but surely not guilty, as it could have had no other intention than to present tumult. The sympathies of disinterested auditors of the news will, we should think, would be with the government, which has become obnoxious to the revolutionary party chiefly from its successful exertions to keep France out of war, and to maintain undisturbed the peace of England.

A CHARGE OF MURDER COMMITTED FOURTEEN YEARS AGO.—Mr. John Cook, Sr., of Winchenden, was arrested on the 13th, on a warrant from Justice Phillips, of Fitchburg, charging him with the murder of his wife, in 1834, by administering arsenic. The friends of the deceased had some suspicion of poisoning at the time of her death, and some recent developments have greatly increased the suspicions. The body was kept in a tomb, and has continued in a remarkable state of preservation. The remains of the stomach and bowels were brought to this city, a few weeks since, by Dr. Alfred Hitchcock, of Ashby, and a chemical analysis was made by Professor Webster, at the Medical College, who obtained four or five grains of arsenic, as testified before the magistrate. The testimony of the nurse of Mrs. Cook, the sexton, and some eight or ten medical gentlemen, showed a strong *prima facie* case against the prisoner, who was committed by the Justice to the Worcester jail, to take his trial for murder at the next term of the Supreme Court.—*Boston uCorier.*

REQUISITION UNDER THE FRENCH REPUBLIC.—Justice Drinker, says the New York Herald, of the 28th ult., received yesterday, from the French vice-counsul of this city, a requisition for the arrest of several French sailors, deserters from the French bark Agile, on which was a strmped seal—"*Republique Francasse.*" This, it is said, is the first requesition issued under the new republic in that city.

INTEMPERANCE A CRIME.—A committee has been appointed by the Canadian Legislature with instruction to inquire whether drunkenness should not be made punishable, on indictment, as a crime.

*For the Erie Observer.*

**To the Tax Payers of the Commonwealth of Pennsylvania, and those of Allegheny County in particular.**

The undersigned was not a little surprised to see an article in the Pittsburgh Gazette of March 30, over the signature of T. J. Bigham, Esq., addressed "to the tax payers of Allegheny county," in relation to the proceedings of the late board of Revenue Commissioners.

Though it is with great reluctance, yet I feel constrained to reply to Mr. B's communication, that some of the many errors into which he has fallen may be corrected, and their mischievous tendency arrested.

Indeed when we see a publication tending *to excite the worst passions of the human* bosom—to enkindle the spirit of rebellion and provoke resistance to the execution of our tax laws—to jeopardize the collection of the Revenue so indispensable to sustain the credit of our great commonwealth—it would be difficult to refrain from lifting a voice of remonstrance under most any circumstances, *and particularly so when we know there are* no just ground for such alarm. It is plain that our beloved Commonwealth is in a fair way to retrieve her tarnished character, and take her place among the most honored and prosperous—provided the people are permitted to exercise their cool and deliberate judgment in the matter, uninfluenced by the blind *and corroding passion of jealousy, and whatever might tend to array one portion of the* people against another. This of course would cripple her resources, beggar her treasury, and finally, drive her citizens to desperation, if not repudiation. I am induced, therefore, to offer a few things in defence of the action of the late board of Revenue Commissioners, in relation to Allegheny county.

Mr. B. says, "The effect of this decision (of the Board of Revenue Commissioners) will be to make our (Allegheny) county pay an increased State Tax, of $8,572 01, per annum, or during the next three years, while this is to remain unchanged, we will have to pay $25,715 03, beyond the amount of *present assessments.*" This statement is most egregiously exaggerated. In truth the Revenue board only added to the assessments of Allegheny county, for the year 1847, (the County Commissioners neglecting to furnish the Board with the assessments for 1848) a sum sufficient to produce an additional tax of $1,980, per annum, instead of Mr. B's $8,572,01, a small mistake, Mr. B., of only $6,592 01 per annum. This I will demonstrate. The following are the assessments for 1847, as returned by the County Commissioners to the Revenue Board, viz:

| | | [Amt. of tax |
|---|---|---|
| Valuation of property subject to 3 mill tax | $18,322,517, | $54,967 55 |
| Valuation of " " 1 per cent. tax, | 1,529,262, | 15,295 62 |
| Valuation of " " 2 per cent. tax, | 6,950, | 139 00 |
| Aggregate amt of tax as assessments return'd | | $70,402 17 |

As adjusted by the Board of Revenue Commissioners:

| | | (Amt. of tax, |
|---|---|---|
| Subject to the 3 mill tax, | $22,155,836 | $66,467 56 |
| " " 1 per cent tax, | 529,562 | 5,295 62 |
| " " 2 per cent. tax, | 30,950 | 619 00 |
| Aggregate of tax, | | $72,382,28 |

Which will be produced from the valuation as fixed by the Board, producing an increase of tax only of $1,980 per annum; no calculation founded on the facts can produce a different result.

Now for the authority of the Board for putting that amount on Allegheny County: The duty of the Board was to equalize the valuation of property subject to a State tax among the several counties of the State. To perform that delicate duty with as much accuracy as possible, the 37th section of the act of the 29th of April, 1844, requires the County Commissioners of the several Counties, at least ten days before the meeting of the Revenue Commissioners, to furnish the State Treasurer, for the use of the Board, with a statement under oath, of the return made by the assessors &c.; and the same section requires the County Commissioners to answer under oath, such interrogatories or inquiries as may be addressed to them, or any of them, by the board of Revenue Commissioners. The late board, immediately on its organization, prepared and forwarded to the County Commissioners in the several counties, a set of interrogatories, requesting answers to be returned as soon as convenient.—From some cause unknown to the Board, the commissioners of Allegheny County wholly neglected the provisions of said 37th section. They did not return to the State Treasurer a statement under oath, of the return made by the assessors, at any time before the meeting of the Board; nor did the Board receive such return until its session was about half through; nor did they return answers as required by the act, to the interrogatories forwarded to them for their answers under oath. Soon after the Revenue board convened one of the County Commissioners of Allegheny county, appeared before the Board and testified—which was before the official returns of the assessments of said county, were received by the Board. It was supposed at the time by all the members of the Board with whom I afterwards conversed that said Commissioner was at Harrisburg on business unconnected with our board, and consequently was unprepared to answer the most material interrogatories, for want of the County records before him, and the official assessments not being before the Beard, consequently he was not closely interrogated, supposing in the proper time answers would be received from the other two Commissioners, which would be more accurate than could be expected ed from one accidently called in to testify before the Board. Some time after this Commissioner testified, the official return for the year 1847 was received from Allegheny county. Same witnesses afterward, who were called before the Board testified that the assessments for 1848, *were taken* in the latter part of the year 1847, and completed early in January, 1848. The assessment for 1848 was not furnished the Board and no *explanation* whatever given by the County Commissioners why it was withheld. In the other Counties the assessments for 1848, of personal property were the basis of our action.

Allegheny occupied this position; she sent one of her County Commissioners [as was afterwards said] to testify before the Board without books or assessments, and *before* the official returns were made to the Board said commissoiner, not disclosing that he had come purposely to testify; and after that refused to furnish the board with other evidences, and also neglected to produce the assessments for 1848, which from evidence it appeared were completed early in January, 1848. With but few exceptions the assessments in the other counties for 1848, had increased considerably over 1847. In all prosperous counties like that of Allegheny the natural increase for the last year was considerable.—Again, when the legal and best evidence is witheld by a party the presumption is against such party. However, the board in adjudicating upon Allegheny county *preferred* erring in her favor rather than against her.—Upon a full and fair comparison of her assessments with those of the other counties, considering her growing wealth and prosperity, that it would be doing injustice to other counties and a disregard of the duty imposed upon the Board by law, not to raise the as*sessments on the property subject* to the 3 mill tax five hundred thousand dollars, which would be much less than her natural growth for one year compared with the natural increase for the last three years—increasing the tax but fifteen hundred dollars per annum on the great and prosperous county of Allegheny. I believed at the time the Board adjudicated upon Allegheny county, if an error was committed at all it was in *favor* of the county, and I have had *no reason* in the slightest degree to change that opinion.

The Board increased the assessments subject to a tax of 2 per cent., $24,000. That was attended with much less difficulty than the other, because there were official documents before the Board showing that there were in Allegheny county three Law Judges each receiving a salary of $2,000—Prothonataries and Clerks of courts returning to the Auditor General considerable amounts over fifteen hundred dollars annually received by them, a Register and Recorder, the officers connected with four large banks, corporation officers receiving salaries and emoluments of office over $200—a Sheriff, one collector of Canal tolls &c. &c., showing most conclusively that the excess over $200 of salaries and emoluments of office in Allegheny county must range from thirty to forty thousand dollars, the commissioners returned the paltry sum of $6,950, not much if any exceeding one fifth the amount officially before the Board from another source. What would be the legal inference as to the balance of the assessments? Apply the maxim of the law, *falsus uno falsus in omnibus*—and Allegheny county would have fared much worse than she did.

The inquiry may be properly made if the tax is increased only $1980 by the action of the Board how does it happen the aggregate valuation is so much increased? It is accounted for in this way. The County Commissioners returned subject to a tax of *one per cent.*, $1,529,562. The Board struck off one million from that sum and added its *equivalent* to the 3 mill item, making $3,333,334, consequently increased the aggregate valuation $2,333,334, without adding *one farthing* to the amount of tax. By making that correction it placed Allegheny in her true position in the public eye—had not the Board made the correction she would have been paying more tax into the Treaury in proportion to her aggregate valuation than other counties. By making this correction she avoids the *suspicion* which has been so prevalent in some portions of the State, that she was not paying her quota of tax—of course there is no ground for complaint in that matter.

As an humble member of the late Board of Revenue Commissioners, and a member of the special committee, to whom the matter of Allegheny county was referred, I have considered it my duty to give the foregoing explanation in relation to the action of the Board on Allegheny County. I would in conclusion remark—if the gentleman who has taken so much interest in the *dear, dear, dear* people of Allegheny county, who has been in so much haste to sound the alarm of opposition, (before the return of the Commissioner for that district) and warn the County Commissioners, not to pay over the tax to the State Treasurer, and called to the remembrance of the people the *hostility* of our Revolutionary ancestors, against being taxed by Parliament &c., had have shown his patriotism in a way that perhaps, might have been *useful* to the people, I would view his course with more charity. I should judge, from the prompt publication of his advice to the county Commissioners, on the receipt of the action of the Board, not waiting any explanation, he has the special charge of the finances of Allegheny county. If that be the case, why did not he direct his guardian care over the action of the county Commissioners, and see that *they* performed their duty according to law? If they had complied with the plain letter of the law, perhaps there would have been no necessity for the pathetic address "to the tax payers of Allegheny county."

Mr. B.'s allusion to the amount of tax paid into the State Treasury, from Allegheny county from license to merchants, autioneers, brokers, inn keepers, &c., has nothing to do with the matter. If she paid ten times as much of that kind of tax, it would not be the slightest reason why other property in the county subject to a Stat tax should be exempt. Why, allusion is made to the amount of tax raised from that source. I am unable to comprehend. It is only calculated to excite the tax payer, and make him think he is paying more than his just proportion of tax, without even a *shadow* of fact. It would have been much more useful and satisfactory, to those who composed the Revenue Board at least, had Mr. B. spent his figures and time in explaining why $6,950, subject to a State tax, of 2 per cent. was returned to the Board, when in fact the public documents show over thirty thousand dollars, of that description of property—and why the assessments of 1848 were withheld from the Board. These are matters which require explanation, while the others do not.

One thing more Mr. B. says that requires notice. He says "about $1,500,000 worth of real estate in the 'burnt district' is exempted from State taxes until the close of this year." Does Mr. B. intend to be understood, that one million five hundred thousand dollars, the valuation of the real estate in the burnt district, is *not included* in the aggregate valuation of the real estate of Allegheny county? If he does he is in error—if he does not, why allude to it in the way he has? The fact is, the real estate in the burnt district is assessed as other property in the county, and forms a part of the aggregate valuation, but is exonerated from the payment of the State tax for the year to come.

JAMES C. MARSHALL.

TRUE beauty is that which is fair without striving to appear so.

# BY TELEGRAPH

Dispatches for the Observer by the Erie & M[illegible] Line, office in Williams' Block

BUFFALO, April 4, 184[illegible] 4 o'clock 45 m. P. M.

BUFFALO LOCAL NEWS.—Two colored [illegible] named Nathan Porter and Owen Smith, [illegible] committed yesterday for passing a $10 counterfeit bill of the Cheshire Bank, Keene county, N. Hampshire, at a Miliners shop in this city. Mr. Ira Osborne has succeeded [illegible] Coulon as landlord of the Western Hotel, this city. There has seldom been a [illegible] general interest pervading our city than [illegible] reference to the meeting assembled last evening to express the sentiments of our citizens upon the recent news from France. It is difficult to give with any approach to accuracy the numbers of those present; but if we include the dense mass of spectators who crowded Main street from Genessee Square to the liberty pole at the time the procession passed, 12,000 would not be too high an estimate.

NEW YORK, April [illegible]

ITEMS OF NEWS—James A. Black, member of Congress from S. Carolina, died in Washington last night. The steamship Hermann bound for Southampton, put in to Halifax the 28th ult., having experienced heavy gales on the 25th, during which her engine was considerably damaged, her sails blown away &c. The Tribune has news from Corpus Christi sufficient to show the Whig State officers are all re-elected over the Democrats and Abolitionists. So far Whig State officers are pretty certainly chosen in six or eight counties. Whig Senators are chosen in about fifteen of the twenty-one districts. The House as far as heard from stands Whigs [illegible] Democrats 75. About twenty towns [illegible] choose. These will doubtless increase the Whig majority as they have nearly all given Whig pluralities. The brokers of Wall st have refused to buy the bills of the Hartford Grace Bank to-day.

NEW YORK, Apr[illegible]

ITEMS OF NEWS.—Horace Mann has been chosen a member of Congress from the district lately represented by John Q. Adams. A despatch from Augustan announces arrival at New Orleans with dates to the [illegible] ult. Later accounts have been received from the City of Mexico. The Telegraph says renewal of the difficulties between Generals *Scott and Worth had taken place. Mr T.* had been retained at the Capitol as a witness against Gen. Scott, but he will leave for the United States when the Court of Inquiry adjourns. Gen Twiggs and a number of other officers had arrived at New Orleans. [illegible] Henry Wilson has succeeded Gen. Taylor as Governor of Vera Cruz. No more troops than are necessary are to be sent to the interior in view of the immediate withdrawal of the troops.

BUFFALO, April 6.—5½ P. M.

ITEMS OF LOCAL NEWS:—Martin Ayesworth, mate of the schooner Eudora, [illegible] the creek near the foot of Commercial st. [illegible] from the jib-boom of the vessel, yesterday afternoon at 2½ o'clock, and was drowned. The flags of all the vessels in the harbor were flying at half-mast during the afternoon as a token of respect to the deceased.

NEW YORK, April 5—7 P. M.

A Telegraphic dispatch from Washington states that the funeral of Mr. Black was held in the House of Representatives to-day. The members of both Houses, and the President and Cabinet, were present. Rev. Mr. Gurley, chaplain of the House, preached an appropriate sermon on the occasion, from the [illegible] chapter and 23d verse of the Gospel of St. John. A large procession attended the remains to the Congressional Burying Ground.

An arrival from Tampico brings intelligence of an attack, which was made upon the town of Oseulauma by a considerable force of Indians, but which was repulsed by the inhabitants with considerable gallantry. The attack was made on the 11th ult., by a party of revolted Indians, numbering 330 men, of whom 180 were armed with guns, and the balance with bows and arrows and small arms. They commenced the attack at 3 o'clock in the morning, and fought till 6 o'clock when they fled in dismay, leaving one dead, and two wounded on the field—their exact loss, however, cannot be ascertained, but from appearances it must have been heavy. The town was defended by only 43 men.

The remains of Gen. Hopping have arrived from New Orleans in the packet ship Quebec.

*A telegraphic dispatch from Hartford, says* they have certain information of the election of 114 whigs to the House and 13 to the Senate.

NEW YORK MARKETS,—Flour sold at $5,50a6,60, for Brooklyn, Michigan and Western York, and $6,56a6,62½ for good samples of Genesee.

*Meal is heavy and quiet, and sells at $2,6[illegible]* for Jersey. Rye flour $3,62a3,75.

Corn 50a52 for Virginia and Delaware.—Rye 74a75, and firm. Oats 43a46 for River.

NEW YORK, April 6—7, P. M.

MARKET.—The market for flour is very dull and prices heavy. Pure Genessee brings $6 56a6 62½ and common brands, western New York and Michigan at $6 50, and Oswego and Troy $6 44a6 50. Meal is $[illegible] 44a2 50.

Grain Market not active to-day. Wheat could be bought rather cheaper, but there are no buyers at market rates. Corn was in very plenty and the market was rather firmer. Yellow Jersey 55 a 56. White Southern prime, 56. Rye 75, delivered, which is better. Oats are steady at 45 a 46, for [illegible] 47 a 48, for canal.

ITEMS OF NEWS.—The N. O. Crescent has farther Mexican intelligence. A letter from Quarteron, states that a quorum of the members of Congress would assemble by the last of March, and concludes as follows: "Finally, I must say, in my opinion, the treaty of peace will be approved. There may be some slight alterations, but in the end all will be concluded, as sensible men desire, who aspire only to a tranquil life.

BUFFALO, April 7—8 o'clock, 50 m.

MARKET—There was a sale on Wednesday of 610 bbls., three good brands Michigan.—Flour for arrival by the 25th at $5,12½.—There are other lots in the market at the same price. Holders are asking $5,12½a5 25.

Mess pork sells at retail at $10 and in quantities at $9,75. Butter at 16a18.

ITEMS OF NEWS.—The contractors and superintendents on the New York Canal are instructed to complete their work by the 20th inst., if the weather proves favorable. This can be done and the canal opened immediately afterward.