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Thursday Morning, June 6, 1861.

TOWANDA:

Selected Boetry.

AT THE MILESTONE.

BY JOHN J. PIATT. A weary traveler, toiling on, With weary feet and weary heart, The milestone meet him one by one;

I whisper, here " the years depart !" So far upon the dusty way-So far from Childhood's land of joy, Where Time gave all the year to May, And Eden blossomed-in the boy.

I dresm : Oh! fresh, oh! fair the road-Through fields, how green! by streams, kow bright I wandered, while the morning glowed, And the earth danced in Heaven's sweet light.

The Echoes with the children played-Sweet birds, sweet Echoes singing were; Joy knew the fountain in the shade ; Hope netted me in rainbow-air.

The dusty way-the day's hot flame-The wheels they flash, the harvests giow, The milestone knows how far I came, But not how far I still must go.

I sit upon a milestone here, My heart, a milestone too. in gloom ; It tells how far-a sigh, a tear ; Both milestone are above a tomb

Mliscellaneons.

To a Southerner.

The Rev. Thos. P. Hunt, of Wyoming, last reek received a letter from a relative in rginis, on the present unhappy condition of The Virginian's epistle was about the warmest secession lanof any document we have as yet met The following is Mr. Hunt's reply, and ommend it to the readers of the . Union ot only characteristic of that gentleman, ut as embodying a most forcible Union argu-Mr. Hunt is now in the army, having been appointed chaplain of the 8th (Luzerne) regiment. Read the letter:

WYOMING, PA., May 6, 1861. has just been received, without the least injuences to myself and property if it had be- war me known that I had received a letter from is in keeping with a great deal of ern knowledge of northern sentiment. this. Pennsylvania has passed no law here." She only forbids giving and and comtence "We are well, and send love," was nothing of comfort in your letter; was pain, sorrow and mortification.

on, the people of the States are bound to volt than this?

right belongs to neither.

asy pleasing and permanent.

patriotically examined the whole subject of and they determined that our safety consisted and I will gladly pursue it with you. in just such a union as has existed for nearly e ghty years in this land, and made it the despotism. "The military despotism" you speak of will be upon us both if we separate. I was once a citizen of these United States, and by birthright and as a citizen of the Un ited States a citizen of every State in it. You mits me to try my right. It is gone, you say, our own. forever. Eighteen millions of freemen a few

ing against it; for abstractions and imagina-The fact that you gave, "that Virginia did not and would not secede," unless your government attempt to enforce its laws, defend its property, and collect its revenue, and it did secede the moment the people were called upon to do their duty, proves this state ment. Your only reason for the sudden fraid to sign voor name to your letter which might be stolen, while you were crying out, "It you coerce us not to steal, or to help co-

tion of this Union; for the doctrine of seces-

letters before me. In your first you say, "my consent of the parties who made is necessary hare not got down so low as some people respected uncle, it grieves me to say it, but I to unmake. I could not make them alone. pledge life, fortune and sacred honor, who must speak the truth, you or any other minis- cannot dissolve them alone. So of State Rights snow that but little is risked in the vow ter holding your sentiments would be monbed they could not create alone, nor can they dis-Pennsylvania has passed no law business and friendly correspond to take care of such northern abolition the condition of the covenant, without fraud or chemics. With the exception of the exception of the exception of the exception of the condition of the condit ever witnessed in that city was in favor of slavery. What caused the mobs in Baltimore? unl and moral rights; by appeal to justice if What is driving hundreds from the south, the claim be right, and by force if that right not take that as a "farewell letter." leaving their property a prey to the lawless? claim be denied. As the States had no right touching the Union except what are created see to abuse and more of a heart to love man, not even against you, if you would visit by the Union, it is foolish and wicked to talk We might give you a little touch of legal about destroying or even changing the I am sorry that your "facts" differ so much coercion. So make yourself easy about my contrary to its provisions and without the contrary to its provisions are contrary to sels were sent to Charleston when Fort has been read by hundreds, and if you will consent is obtained, all neglect or refusal to coultrie was seized; the Star of the West give me permission I will stand the mob and comply with its terms is wiched, and the actors red into; Fort Sampter surrounded with for- have it published, in order that our people heations and batteries, and South Carolina may see what, as in truth he is, an educated, You see then where you stand in the presecceded unto rebellion? If the President of high-minded Christian gentleman, says and be ent form of your complaint. You say, "all He wanted to destroy the Union to set up for the United States is bound to protect and de- lieves in the south. Alas! alas! can nothing propositions for compromise have been rejectlend the property and enforce the laws of the truer and holier be given for Virginia's re- ed."

port him in his efforts to do so, if he make You ask me, "if I am not afraid of having tem, and to impeach him if he do not. Your my house burnt over my head for writing to a South Carolina never even made a proposition, lares have just as much right to declare themrebel, to give you my opinion on the doctrines never consulted a State, much less the United strees free, resist your laws, and steal your of disunion." I give it freely. A division of States—never pursued one constitutional, legal perty, as you have to rebel against your this government into two or more, will be the remedy for redress; and when the parties inmirry, resist its laws, and steal its property. ruin of democratic liberty on this continent. terested in the Union insist upon it that the If there were no quarrel, and the most perfect laws shall be enforced and the constitution here was, undesignedly and unguardedly, harmony existed, and the purest motives led obeyed, and call upon the parties in the Union test ankind remark in your letter. After to the act of division, it would have to be to do their duty, you take part with this illetinking my loyalty to my government, you speedily undone, or ruin would eusue. You gal secession, and without trying the remedy to describe it as most "devilish, lying, say, "there shall be no Pelands, no Hunga- that your life and fortune and sacred honor emptible," &c. Now, I am not willing to ries here." I tell you there will be Polands were pledged to the world to sustain, without that hat I am a fool or knave. I would and Hungaries in divided America, but none the vote of your State even, you turn against covernment, so "utterly destitute of every yourself see most clearly what will come upon that represents its principles, under foot !neiple of truth, honesty, civilization, that us. You express it forcibly and correctly. It May God forgive you. metations yet unborn must be purged away will come upon you too. It has come; even For my own benefit, if I am to unlearn all re the south will recognize the sous of such now the Philistines are upon you It will that I have taught to be true, I will thank s as worthy of trust and confidence." Now, most certainly come if we divide and separate you to give me the true meaning of some pe that the blood of my generation will under the doctrine of secession, denying the terms. "Sic semper tyraunus" (the Virginia be purged to a point so thin that it can power to coerce or to enforce the laws. I be seal.) Does it mean, Thus may tyrants be evore these United States, and repose confi- lieve that the sooner now, the severer, the er trampled under foot and chains of slavery ace in the multitude of good men who once evils come upon us, the sooner and stronger be broken; or, Thus may it ever be by tyrants, But descendants even of Old Zeke | ing to and abiding by our former tried, proved, | me liberty, or give me death." Does it mean, me a decent lamb of meekness, or else ple will learn in adversity and trial such as me the liberty of enslaving others, or death the south serks to crush and destroy. Were do so? "All men are equal." Is it false besorthy of all confidence and trust among sion has come. What are we now? Let it whiter, wiser, stronger, richer, healthier, older without their votes. All these purgings ion, and let us alone, and there will be peace. and denied them to others? In other works, the taken place before one generation has You say that "unborn generations must be is it true the rights of humanity belong alike per's Ferry, is provoking whole States to se-Sed away. So you see I do not believe in purged of the sin of being sons of the to all human beings? ssary to restore peace and confidence to Pierces and Lincolns, et id owne genus, before any other than logical, classical definitions.and seek for those things which are the sons of sires we know at the south, too. account of difference in stature, color, or any Plasing in His sight. Then the work will be Well, after mutual mistrust, unjust accusations, other incident, to make tyrants of some and and mistaken views shall have done their work slaves of others, and that those are worthy of

the union and the separation of this continent, en the destruction of liberty, let me know it,

I have never suffered as I have in this degreatest and happiest land on earth. We are dollar I possess (and you know that I am canct "contending," as you say, "for a theory," pable of parting with every dollar from princibut for a demonstrated fact. If we desire a ple) if I could be convinced that the south democratic republic, we dare not consent to was right. I would most cheerfully shed my cept my little Susan Meade, every mouldering say "Virginia is no longer your State." How in the south. I would leve to fall, if fall I but secession slaveholders.

Came I robbed of my right? How did rebels must, near the graves of father, mother, broth
You see what kind of a and traitors dispossess me of the graves of my ers, sister. But I cannot die for error. I dare fathers? Military despotism is at work with not fight for wrong. I dread to face my God, you already. No legal process, no constitu- wounded and bleeding for such political soph-

theirs. All, every one of them, with me, have so from the intimations you give of Boston been made sliens, not by a vote of Virginia's and New York being ready to engage in it few slaveholders even, but how? Is there no By the way, I have some curiosity to know despotism here? Neither Virginia, nor Jeff. what makes you call it "lying New York." shall never own it to our exclusion, except by fatten" it would get in all your trade, slave as died believing. military despotism. Never was there a great- well as the rest. Dolet me know. If Bennett will believe you that knows him. But it will sion and the denial of the right of your gov. take a good deal of credulity before intelligent ernment to coerce obedience on rebels revolt. men this way will believe that "Fillmore and Carolina denounces the Confederate States Stockton and Stewart" have " with tongues blistered with lying" broken their word of honor to any.

As to my views of "State sovereignty and rights," I reply: I believe that the State never yielded anything that concerned the existence of their sove: eignty when the people made the Union. All of sovereignty that they had bechange, was, that the President called upon fore the Union they retain now. But the right you to raise your quota, with others, to exe- of union never belonged to a state. It is not cute the law. Why was your secession kept the right of unal but of dual States. One secret, and made before the 24th of May, State cannot make a Union nor force another without a vote of the people? That Gosport State to make it. There were no matrimonial DEAR NEPHEW:-You need not have been and Harper's Ferry and Washington city rights existing between me and my wife until we created them. I have no co-patnership rights until some one creates them with me .re to my "person or reputation." The dread erec the rognes who have done so to restore The Union creates new rights which could not intercepted, and the fatal conse- their pelf, we will esteem it a declaration of exist without it, and it is sheer nonsense to talk about dissolving, regulating or altering the Your language about "mobs" and "free Union by rights it did not create. The bond dom " sounds strangely to me, with your two binds us, and in amending or dissolving, the

"evil doers" according to the Bible. Well, what then? Have not the parties interested the right to hold on to the Union as they made it, without change? But

and ask me if we know ours, correctly stating ty existed that could not have been remedied which death is to be preferred, and that libthis question is a poser." No, you do in the Union, while thousands of evils that erty is not every man's right, then I will rethow your destiny, nor do we cars. All have no remedy but the sword, will continue turn south, and go to glory with "Dr. Atkinthat I know is, that great blindness has hap to spring up in disunion and separation. Eight son and his ministering brethren and theologned to our once happy land; such blindness or fifteen States may greatly weaken them- ical students," not in preaching peace on earth God permits to fall upon those whom he selves, while they will not benefit the eighteen. and good will to men, and liverty to the capthe design to present for their sins. We are now The eighteen may bleed and saffer near to tive, but is the bisze of war and the explicant

beginning to drink of the cup of his wrath. death, without giving life and strength to the shout of men who are now ready to slay my fessed to love. She strengthened the hands of Oh! how bitter it is even before we reach the fifteen. My candid opinion is let the revolt sons and ruin my country, because we feel the confederates while trying to weaken and unmingled dregs at the bottom! What the ing States return to their duty, consult with all bound to preserve this Union for ourselves, to bend those of the Union; and at last broke result is to be, none but God can see; no man the States, and they will find and secure in our children and the world. If I could only off from the government because she was callcan foresee. Our forefathers calmiy, wisely, peace and union every right. If you know of see that you were right, I had rather die with ed upon to defend her country against its deany other way of safety that does not threat- you, than to live without you. But as Henry stroyers. May God forgive and avert the evils Clay had rather be right than to be President, so I had rather be an outcast from among men than to be an accursed of God, as I most cer- be dearly loves at the south will hate him and struction of my country. I would give every tainly should be, if, with my present conviction of truth, I should defend the suicidal measures I leave home on Monday to join the army of of the slaveholders. Slaveholders ! Yankees ! How differently these terms sound in different sylvania 8th. I go to pray for dying men, and care! Yankee Doodle is a feputable gentleblood for her if it flowed for the truth. Apart | man all over the world, except among secessionfrom my little family around me, I have not a lists. "Slaveholders" is a term of reproach blood relation who is not in the south. Ex cept my little Susan Meade, every mouldering body that I love as bone of my bone, is buried Bible, nor State right, nor the rights of man, not the thing be stopped? If not, God's will

You see what kind of a heretic your uncle is. Will you let him go to the grave of his try! You do not know, you cannot tell how mother in Virginia, and upbraid her for teach. I love you. Only son of my only sister; child ings that have led him so far estray from truth? that I prayed for; boy that I taught; young tional appeal, no remedy, in law or right, per- istry as now drives on the south to its ruin and and make him bless God that he had rather be a Yaukee than a slaveholder? I used to mourn that I wept for; friend and follower of the Do you really believe that the south means that my father Hoge was buried in Philadel- JESUS I love; have you armed yourself to de week ago claimed in common, Virginia as to patronize the slave-trade? I should judge phia instead of Virginia. Now I moura that stroy your nucle's land? Have you already my mother is not sleeping at his side. I could stolen his birthright, and become the first to then stand and weep tears of gratitude for all tell him "he no longer owns his mother's the instruction I received from them, wishout grave?" It is hard, hard to bear. But faredanger of having my mangled corpse drawn well, now. This is not my last farewell. If Davis's soldiers, gave me and the eighteen mil. I am under the impression that the Herald over their graves by hands that would glory we live, I will write again. If it is my last, lions of freemen their right of citizenship in led you to impose that New York would to be bathed in the heart's gore of her husband read it often, and remember that your uncle Virginia. They have no right to take it, and stand by you for the sake of the "batten and if he were living, and dared to teach what he would sconer die than wound the child a dy

> South Carolina will not permit them to sell their slaves to her, if they remained. South for denouncing the slave trade. She will open it, if Boston and New York will not help her, if she can, and then she will not give a living price for slave breeding. Where are you then? Both from principle and interest opposed to the African slave trade; yet stick to the Confederate slave States! You have mobbed out of your State, already, some of your best men, leaving their property a prey to the lawless. 'The outside pressure that bore so heavily on every Union man," will assuredly crush out every Union man at your unnecessary approaching election, for you have already, with out a vote of the people, renounced your allegiance to the Union ; provisionally joined the Confederates; glory in South Carolina; and what was your pride once to call your country. Where is treedom now in Virginia? the truth about politics or slavery or anything else, if the " rough riders" do not like it? In will secede, and your doctrine of non-coercion will meet you there, and the unequal taxation in favor of slaveholders will be settled without your Convention. Long ago old General Gabe came near burning Richmond and murdering its men, and dividing its women among his followers. There were no abolitionists then. Old Nat Turner is not forgotten among you .-He said the Bible made him fight-no one accused the abolitionists of urging him on. Three several times the blacks of South Carolina fore the north agitated ithe subject of slavery. Old Dan's head is yet unburied in North Car olina. If there was danger then, it is not di-

minished now. Old John Brown was a vile secessionist .himself. He bore the first mark of secession. According to the new notion he had a right to set up for himself, and none had the right to coerce. He was hung for doing on a small scale that which is being done now among you on a larger one. All the John Browns are not dead. Fifteen of them, with four negroes and fifteen white men each, could keep your whole confederacy in a continual uproar and turmoil. How can you prevent it? Your confederates have looked with an evil eve un on our commerce, and set your pirates at work to steal it. One of the greatest difficulties we now have, is, to keep the people from taking the matter into their own hands. There is a fearful outside pressure, which you say " we the to be both to be the willing tool of such in united Italy. You read history. You the Union with loathing, and tranple its flag, cannot control." Suppose we follow your example and yield to it and turn it against you? That spirit is pressing towards the South .-Those who murdered sons of Massachussetts' mothers, going to the Capitol, cannot expect much sympathy for the mothers whose sons committed the bloody deed. Let the crnel. wicked work of robbery, piracy and murder go on, and you will see trouble that you never dreamed of. If the men you are so abusing into her mouth accordingly, and dutifully went welt in it. I know that there are wicked and clearer will be seen the necessity of return- keep their feet upon the neck of a man? "Give would only get out of the way, one fell-swoop to work. would be made that would cause hell itself to traitor as he was, have become worthy and happy government, even without any al I had rather die than be a slave, thereby as lown it was outdone, both north and south, in bonor and trust. John Tyler himself is teration. This is the only bright gleam in serting that slavery is a curse, more to be deeds of violence. Already crowds of slaves a Farmer at Duddingstone, once stood at his one of Virginia's jewels. And Pryor has the midnight darkness around me. Our peodreaded than death; or, does it mean, Give are said to be passing through this State, urg. gate, an Irish lad came up to him and requesting the free blacks to join them and lead them theological Professors have fallen into man never felt before, the value of the Union with which to punish all who deny my right to against their former masters. Last week serenty-five blacks were found armed and training, and burning to go. It is horrid. It makes the blood run cold to think what may come .- are good workers. God bless you ! do give men. And Jeff. Davis himself is the continue and extend, and what will we be? than others; or, because Gop has given rights The blood spilt in Baltimore, and the violent me a job. orth President of a people who submit to Jeff. Davis says, just let us destroy the Un- of mannood to one class of immortal free agents aggressions in the first place, from the firing on the Star of the West to the stealing of Harcede, if they are not permitted to revenge and slow process you describe. All that is lying, cheating Fillmores and Stocktons and I do not want these questions answered in avenge. What can we do to prevent it? Up to the taking of Fort Samter, no one here country, is, that each man confess his own the Union can be reconstructed." You forgot When you convince me that men are not equal thought seriously of war. Firing on the Star any master I ever served !" the tepent of them, humble himself before to add that there may be some purging among in their rights, that they have the right on of the West did some mischief; but still we all desired peace, and many of us deeply sympathised with you. But the giving of fiery stones instead of bread to Major Anderson and his tell me that you "know your destiny," of ruin, both sections will find that no difficul- death who teach that slavery is a curse to men, (afty fighting for thirty-six hours against many thousands, who at last marched out on

their own terms,) did the work. There is but

they have as one for the Union. Virginia can

blame none but herself. Crying peace, she

she is bringing upon herself and us.

You will hate your uncle, all those whom treat him as a ded dog, when I tell you that my country. I go as chaplain to the Pennto be a friend to the youth of my country who are willing to die for its flag. I will let you know where to find me when our armies meet. be done. How I should hate to see your corpse among the rebels, fighting against your counman that I gloried in ; mouruer and sufferer ing sister left to his love. We will meet at Better times will return. In every sin, it is the Judgment bar. May our meeting there be

THOMAS P. HUNT.

A BRAUMFUL SENTIMENT .- Life bears us on like a stream of a mighty river. Our boat at first glides down the narrow channel through the playful murmurings of the little brook and the winding of the grassy borders. The trees shed their blossoms over our young heads, the flowers on the brink seem to offer themselves to our young hands, we are happy in hope, and grasp cagerly at the beauties around us; but the stream hurried on, and still our hands are empty. Our course in youth and manhood is along a wider and deeper flood, amid objects more striking and magnificent. We are animated at the moving pi ture of enjoyment and industry passing around us ; are excited at some short lived disappointment. The stream bears us on, and our joys committed depredations on the property of the und griefs are alike left behind us. We may U aion, and are in armed open rebellion against be shipwrecked, we cannot be delayed; whether rough or smooth, the river hastens to his home, till the roar of the ocean is in our ears, dare refuse to join your home guard, to vote and the tossing of waves is beceath our feet, for Union, to preach what they believe to be and the land lessens from our eyes, and the floods are lifted up around us, and we take our leave of earth and its inhabitants, until o the Wheeling district it can be done. They our farther voyage there is no witness save the Infinite Eternal.

> LIVE WITHIN YOUR MEANS. - One great source of social distress, is the hiring of more expensive houses than people can afford. Now, the truth may be that you don't want double parlors -- one sunny little parlor is sufficient, and then you will be obliged to retrench on parties. If there is not enough closet room, you will be obliged to retrench on your ward-If there is no nursery, you will have your children out more in open air, where they ought to be. If there is no smoking room. you will have to drop the practice of smoking. The smaller your house is, the less room you have to furnish, warm, and keep clean. be taken out, thus :have seen kitchens as pleasant as parlors, their presiding genius more ladylike than half our millionairs' wives. If there is the genuine sparkle of a diamond, it will be as bright in the kitchen as in the parlor. If people want to live more cheaply, let them abandon the gilded places that entail an almost endless expense. Let women give up the vain idea of making a show, and try, instead, to make happy homes. A great deal-more, perhaps, than the world imagines-depends upon houses.

Taying the Color - An old lady from the country went recently to a linendraper's shop and began examining a piece of cotton print She pulled it this way and that, as if she would tear it to pieces, held it up to the light in different positions, wet a corner and rubbed it between her fingers, trying if the colors were good. Then she paused awhile, seemingly not entirely satisfied. At last she cut off a piece with a pair of scissors she had dangling at her side, and handing it to a tall, gawky looking girl, of about sixteen, standing beside her, said, "Here, Lizzy Jane, you take an chaw that, an' see if it fades." Lizzy Jane put it

AN IRISH ASGUMENT .- As the late Mr. G. ed to be employed.

Mr. G .- "Go away, sir ; I will never employ any of your countrymen again." Irishman .- " Why, your honor ? Sure we

Mr. G .- " No, sir, I won't : for the last

Irishman I employed died on my bands, and I was forced to bury him at my own cost. Irishman .- "Ah, your honor ! you need not fear that of me ; for I can get a certifi cate that I never died in the employment of

There were no resisting this. Poor Patrick got employment without the certificate.

A little girl four years old was recently called as a witness in a police court, and, in answer to the question as to what became of little girls who told lies, she innocently reone party now. All are one, and hold all that pled that they were sent to bed.

An old bachelor is a traveler on lie's furnished munitions of war, and men and mis- railroad, who has entirely failed to make the sions to the destroyers of the Union she pro- proper connections.

Educational Department.

Levy of School and Building Tax.

Question : How are the school tax and the building tax to be assessed and apportioned. Separately or together ?- Milesburg Dt. Centre co.

2. Are single freemen who do not follow any occupation, and persons who pay the one dollar occupation tax for "school" purposes, liable to a similar amount of tax the same year for "building" purposes ?- Milesbarg Dt.,

Answer: At first view, there seems to be difficulty in ascertaining the intention of the Legislature on these points; but a careful examination and collation of all the provisions on the subject, in connexion with the object to be effected, render it plain that the two separate sums voted to be raised for "school" and for "building" purposes, are but parts of the same tax, though intended for different objects, and are to be assessed together. Sec. 33 says, "that the Building tax shall be levied and collected at the same time, in the same manner, and with all authority, as the regular annual tax;"-and Sec. 30, "that all taxes levied and assessed by the Directors or Controllers, within each school year, shall be contained in the same deplicate.

When to this it is added, that the money for both purposes is paid by the tax-payer in one combined sum, is placed by the collector in the hands of the same District Treasurer, is by the latter kept together, and is only sepaer mistake than that made by you. You are not "fighting for principle," nor "facts," nor "hearths." You are fighting for the destruction that he is said, is the seed of its own destruction. The sweet than our present parting. Let an only nephew take the love, the forgiveness and will say Bennett tooled me, and everybody will say Bennett tooled me, and everybody one too only uncle. rated when it comes to be applied to its specitax only is to be in the duplicate.

This being the case, the mode of levying a combined school and building tax, is as fel-

1. The Board ascertain what sum will be required to keep the schools in operation the proper time during the coming year, from which sum they are to deduct the amount receivable as State appropriation; and this process will show the amount required to be raised by tax for general "school purposes." They are then to determine tife amount (if any) required for building "during the year, " not exceeding the amount of the regular annual school tax; and this added to the amount required by tax for general school purposes, gives the amonus of combined tax to be assessed. This combined sum is then to be levied by resolution of the Board; and the resolution, showing how much is for "school" and how much is for "building " purposes, is to be put on their minutes.

Necessary for school purposes, including exonerations and cost of collection, say Deduct appropriation, Amount to be raised for school purposes, Add for building purposes,

The calculation will stand thus:

Total combined tax to be raised,

The "adjusted valuation" is then taken up, the number of single freemen over twentyone years of age who do not follow any " oc cupation or calling " ascertained, and one dollar assessed on each ; which will give this re-

Amount to be raised as above,

\$800 00

Amount yet to be raised, \$750 00 3. On an adjusted valuation in the District, this last sum will form a rate of ten mills; and this rate applied to the "trades, professions and callings," that all valued at \$1000 and less, become subject to the one dollar tax. These are next to

Ballance to be raised as above, Deduct 50 occupations at \$1, Leaving yet to be raised by tax.

4. To raise this last named som, a rate of ten mills is to be put on all the other subjects and things in the " adjusted valuation," including the whole amount of each "salary," and of each "occupation" over \$100, but omitting single freemen and also occupations at and under \$100. This rate is not to be lessened on account of the subtraction of the occupations under \$100, because the same rate having been applied as the test to ascertain their liability to the \$1 tax, it is still to be retained as the tax on the other "subjects and things ; and if it produce any excess over the sum first estimated and levied, this excess will go towards loss by exonerations, &c.

5. When collected and the collector's commissions deducted, the nett proceeds of the entire duplicate are to be divided between the ordinary "school" and the "building " funds, in the proportion of the original levy,-that is, in the supposed case, one-half to each, or in whatever other proportion they bear to each

If there was either a "balance on hand " for school purposes, or a "debt" from last year, when the levy was made then the first is to,be deducted from or the second added to, the amount to be raised; and the remainder, or the total, thus ascertained, is the amount to be

levied as school tax. This construction and mode of applying the taxing provisions of the school law, not only dispose of the difficulty in relation to the one dollar tax on occupations and single freemen. but escape several other objections and inequalities that must result from a separate assess ment of each portion of tax. It increases the number of trades, professions and occupations. liable to the general rate in exact proportion with the increase of the rate; it gives to each fund its due proportion of the one dollar tax on occupations and single freemen, without violating the law by imposing on either a less sum than one dollar; while it imposes on each its preportion of the loss by exonerations, and of the expense of collection.

Under this construction, it need scarcely be remarked, that two one dollar taxes are not to be assessed on single freemen and occupations,

Many complain that they are not appreciated properly simply because they are.