Pittsburgh Gazette.

N. P. WILLIS & CO., A. RAINE, A. RIDDLE, RUSSELL KERRY

S. RIDDLE & CO.,
EDITORS and PROPRIETORS.

PITTSBURGH:

FRIDAY MORNING, NOV. 12, 1858.

We give up all our available space, to-day, to the opinion of the Supreme Court on the Railroad Tax question, reserving comments until we have more room.

THE RAILROAD TAX QUESTION.

Decision of the Supreme Court.

Thursday morning, the Supreme Court delivered an opinion giving judgment for the Relator, and granting the peremptory mandamus in the case of the Com. ex rel. Joseph T. Thomas vs. The Commissioners of Allegheny county. Opinion by Woodward, J.; concurring opinion by Lowrie, C. J.

THE Commonwealth of Pennsylvania vs. The Commissioners of the County of Allegheny. Mandamus.

The opinion of the Court was delivered by Woodward, Justice.

On the 21st of May last this Court, at the instance and on complaint of Joseph T. Thomas, as relator, awarded an alternative mandamus against the Commissioners of Allegheny county, requiring them to proceed, under the Acts of Assembly relating to county rates and levies, and make provision for the payment of the interest accrued and accruing, on certain bonds issued by the county, to the aggregate amount of $300,000—two of which the relator holds, or show an adequate cause for their not doing so. To this writ the Commissioners have made a return, the sufficiency of which is hereafter to be noticed.

The counsel for the relator deeming it insufficient, have moved the Court to disallow it, and award a peremptory mandamus, and on this motion argument has been fully heard by the counsel of the respective parties.

This motion is according to the course of the common law of mandamus, but by the statute, both in England and Pennsylvania, an unsatisfactory return is now required to be replied to by a demurrer, plea or traverse. Under our statute the case then assumes the form of an ordinary action at law, and all questions properly arising are to be tried in the same manner as was formerly done at common law in the action for a false return. If judgment be given for the party suing the writ, a peremptory writ of mandamus issues without delay, as if the return had been adjudged insufficient. At common law a judgment is not necessary to support the peremptory writ; under our statute it is.

Such, in brief, is the statutory mode of proceeding in suits of mandamus; and, because it is expressly enjoined by our Act of 14th of June, 1836, and necessary also for the sake of symmetry of the record, we shall treat the motion and argument made on behalf of the relator, as a demurrer to the return of the respondents, and proceed to consider the case, as if it had been entered in form.

The sufficiency of the return is thus fairly raised upon the record. Before proceeding to test it, however, it is necessary to obtain a clear view of the grounds on which the relator has instituted the action.

He claims to be the owner, in his own right, of two bonds or certificates of loan, executed by the Commissioners of Allegheny county on the 16th day of July, 1853, under the seal of said county, for $1,000 each, (part of the aforesaid issue of $300,000,) payable to the Pittsburgh & Steubenville Railroad Company, or bearer, on the 16th day of July, 1885, with interest at the rate of six per cent. per annum, payable semi-annually, on the 16th day of January and July, at the city of New York, upon presentation and surrender of the proper coupons thereto annexed. He complains that the county has wholly and wrongfully neglected to make any provision for the payment of the interest on said bonds. Our alternative mandamus, founding itself on the matters charged by the relator, recites an Act of Assembly of 1849, incorporating the Pittsburgh and Steubenville Railroad Company, and supplement thereto of 25th February, 1853, authorising the county of Allegheny, through its Commissioners, and upon the recommendation of one grand jury to subscribe an amount not exceeding ten thousand shares to the capital stock of said company, to borrow money to pay therefor, and to make provision for the principal and interest of the money so borrowed, as in other cases of loans to said county. The writ further recites the recommendation of the grand jury of June term, 1853, that the county should subscribe an amount not exceeding ten thousand shares to the capital stock of said company—the fact of a subscription of six thousand shares—and the issue of bonds therefore in the gross amount of $300,000, in amounts respectively of one thousand dollars each, and that the two bonds of the relator, issued as part payment of said subscription, were transferred by the Railroad Company, in conformity with the aforesaid Act of Assembly of 1853, as well of two other acts, approved March 24, 1853, and May 27th, 1853. It charges also that a large amount of interest is due and unpaid.

Such is the relator's case. It is an appropriate case for mandamus. He does not ask that judgment be rendered for him for the amount of the unpaid interest, but simply that public officers—the fiscal agents of the county of Allegheny—clothed by law with the power of assessing and collecting taxes to the extent of one cent on the dollar of the adjusted valuation of taxable property in the county, shall be required to provide means for paying that interest in the same manner they provide for paying other debts of the county.

It is obvious that he has no other adequate legal remedy. The acts of Assembly relating to county rates and levies, impose no specific penalty upon the Commissioners for the neglect of such duties as the relator calls on them to perform, and if a penalty were provided, it is well settled that it would not supersede the remedy by mandamus. If the relator were demanding payment merely of his interest, he might, indeed, sue by action of debt, but so might every holder of any of the three hundred bonds, and the case is not to be tried in the same manner as was formerly done at common law in the action for a false return. If judgment be given for the party suing the writ, a peremptory writ of mandamus issues without delay, as if the return had been adjudged insufficient. At common law a judgment is not necessary to support the peremptory writ; under our statute it is.

Such, in brief, is the statutory mode of proceeding in suits of mandamus; and, because it is expressly enjoined by our Act of 14th of June, 1836, and necessary also for the sake of symmetry of the record, we shall treat the motion and argument made on behalf of the relator, as a demurrer to the return of the respondents, and proceed to consider the case, as if it had been entered in form.

The sufficiency of the return is thus fairly raised upon the record. Before proceeding to test it, however, it is necessary to obtain a clear view of the grounds on which the relator has instituted the action.

He claims to be the owner, in his own right, of two bonds or certificates of loan, executed by the Commissioners of Allegheny county on the 16th day of July, 1853, under the seal of said county, for $1,000 each, (part of the aforesaid issue of $300,000,) payable to the Pittsburgh & Steubenville Railroad Company, or bearer, on the 16th day of July, 1885, with interest at the rate of six per cent. per annum, payable semi-annually, on the 15th day of January and July, at the city of New York, upon presentation and surrender of the proper coupons thereto annexed. He complains that the county has wholly and wrongfully neglected to make any provision for the payment of the interest on said bonds. Our alternative mandamus, founding itself on the matters charged by the relator, recites an Act of Assembly of 1849, incorporating the Pittsburgh and Steubenville Railroad Company, and supplement thereto of 25th February, 1853, authorising the county of Allegheny, through its Commissioners, and upon the recommendation of one grand jury to subscribe an amount not exceeding ten thousand shares to the capital stock of said company, to borrow money to pay therefor, and to make provision for the principal and interest of the money so borrowed, as in other cases of loans to said county. The writ further recites the recommendation of the grand jury of June term, 1853, that the county should subscribe an amount not exceeding ten thousand shares to the capital stock of said company—the fact of a subscription of six thousand shares—and the issue of bonds therefore in the gross amount of $300,000, in amounts respectively of one thousand dollars each, and that the two bonds of the relator, issued as part payment of said subscription, were transferred by the Railroad Company, in conformity with the aforesaid Act of Assembly of 1853, as well of two other acts, approved March 24, 1853, and May 27th, 1853. It charges also that a large amount of interest is due and unpaid.

Such is the relator's case. It is an appropriate case for mandamus. He does not ask that judgment be rendered for him for the amount of the unpaid interest, but simply that public officers—the fiscal agents of the county of Allegheny—clothed by law with the power of assessing and collecting taxes to the extent of one cent on the dollar of the adjusted valuation of taxable property in the county, shall be required to provide means for paying that interest in the same manner they provide for paying other debts of the county.

It is obvious that he has no other adequate legal remedy. The acts of Assembly relating to county rates and levies, impose no specific penalty upon the Commissioners for the neglect of such duties as the relator calls on them to perform, and if a penalty were provided, it is well settled that it would not supersede the remedy by mandamus. If the relator were demanding payment merely of his interest, he might, indeed, sue by action of debt, but so might every holder of any of the three hundred bonds, and that every six months would bring down upon the county an avalanche of law suits that would be destructive to her treasury. And a remedy that would require three hundred creditors to sue twice a year for interest, could scarcely be regarded as adequate. The law is bound to furnish some better means, even if immediate payment were the thing sought. But where that is not the immediate object, but the relator only seeks to put the County Commissioners in motion to execute duties devolved on them by law, neither the action of debt, nor any other ordinary action, is adequate. I need not consider whether he had any remedy in equity, for according to the best authorities, both English and American, the existence of an equitable remedy is not a ground for refusing mandamus.

Although mandamus is usually spoken of as an *extraordinary* remedy, and it is so in the sense that it lies only where there is clear legal right, and no adequate remedy for it at law, yet since the time of Lord Mansfield it has grown into great use in England, and the effect of the various decisions is said to be that the Court of King's Bench, as the general guardian of public rights, and in exercise of its authority to grant the writ, will render it, as far as it can, the supplatory means of substantial justice in every case, where there is no other specific legal remedy for a legal right, and will provide, as effectually as it can, that all official duties are fulfilled, whenever the subject matter is properly within its control. Originally mandamus was a mere letter missive from the King to a subordinate functionary, commanding the performance of his duty—then it became a legislative power—and finally was committed to the Court of King's Bench as a judicial remedy, and as such it has been extensively and beneficially applied. Thus it is a general rule that, whenever an act of Parliament gives power to or imposes an obligation on a particular person to do some particular act or duty, and provides no specific legal remedy for non-performance, the Court will, in order to prevent a failure of justice, grant the writ to command the doing of such an act or duty. The books abound with instances of the writ directed to inferior courts, magistrates and local authorities, commanding them to execute acts of the Legislature. So the Ordinary has often been commanded to grant letters testamentary and of administration, Bishops to institute clergy, aldermen and burgesses to proceed to the execution of their official duties, incorporated companies to make and raise one or more rates for the repayment of money and its interest, borrowed on the credit of the parish. It lies also to command a municipal corporation to enforce payment of existing borough rates, and to make and cause to be collected another borough rate wherewith to pay instalments on a compositive bond, and in a case in Strange's Reports, 63, it was held to lie commanding the making of a county rate. Instances might be multiplied of the frequent resort to this writ in England to enforce execution of official duties, especially of a fiscal nature, involving the taxing power; but they will be found collected and arranged under appropriate heads in Tapping on Mandamus, to which I refer *passim*, and it is not necessary that I should cite more.

For a succinct view of the law of this writ, as it prevails in the United States, I refer to Angell & Ames on Corporations—title Mandamus.

In this Court the writ has been often discussed, and in many instances applied. The general rule with us is that where a ministerial act is to be done, and there is no other specific remedy, a mandamus will be granted to do the act required. Griffith vs. Cochran, 5 Binney 87; 103; Com. vs. Cochran, 2 Sergeant & Rawle, 478; Com. vs. Johnston, 2 Binney 275. See also 2 Binney 362; 16 Sergeant & Rawle 317; 20 Penn. Repr. 518; 4 Casey 108.

I refer also to the case of Graham & Knox vs. the City of Maysville, lately decided in the Circuit Court of Mason Co., Ky., and reported in the American Law Register for August, 1858; where a case bearing in many points a striking resemblance to the one before us, the law of mandamus was discussed with great learning and ability.

From all these sources it is abundantly apparent that the case presented by the relator is a fit one for mandamus, unless grounds be disclosed in the return for withholding it.

And this brings us to the consideration of the matters alleged in the return.

The first thing to be remarked, on looking into the return, is that the Commissioners no where in it deny, either expressly or by implication, the execution of the bonds in question. Nor is their delivery to the Railroad Company in payment of the county subscription denied. So far forth, then as the execution and delivery of the instruments of indebtedness can bind the county, she is bound, for execution and delivery are unquestioned.

Another observation is that many of the pleas or allegations of the return are wanting in that pertinency, directness and certainty which the law requires.

At common law the certainty required in returns to mandamus was as strict as that which governed estoppels, indictments, or returns to writs of habeas corpus, and the statute of 9th Anne C. 20, though it relieved the process of many of its common law peculiarities, did not relieve the strictness of return which the common law required. Our legislation has not touched the point.

But the Court of King's Bench (now properly called Queen's Bench) have gradually relaxed the common law rule, and at this day the certainty required is said to be *certainty to a certain intent in general*—which means that which, upon a fair and reasonable construction, may be called certain, without resorting to private facts which do not appear. And every allegation of a return must be direct, and be stated in the most unqualified manner—not inferentially or argumentatively, but with certainty and plainness. Tapping 253—257.

The jurisdictions of this Court are derived from the constitution and legislation of Pennsylvania, but the measure of the extent of its jurisdiction is according to that of the Queen's Bench and the Exchequer Chamber in England, so that we naturally follow the former tribunal in the rules that obtain in mandamus pleadings. Taking the rule that requires certainty and directness to a reasonable intent in general, it will be seen, as we proceed with the analysis of the return before us, that it is a defective return in many particulars. The several parts of it may be regarded as so many pleas and may be numbered and stated as follows:

1st. It first sets out that the Grand Jury did not recommend a subscription of any "*given amount*" of shares of the stock of said company. The irrelevancy of this will be seen, not only from the general views hereafter to be expressed in reference to the third plea, but from the absence of any allegation on the part of the relator that the Grand Jury recommended any "given amount." He does not allege it, and he has under no necessity to allege it, for the act of Assembly did not require the Grand Jury to specify or designate the amount of the subscription. The act authorized the county to subscribe an amount *not exceeding ten thousand shares, on the recommendation of the Grand Jury.* The relator charges that the Grand Jury recommended a *subscription not exceeding ten thousand shares*, and that the Commissioners made a subscription of six thousand. It is manifest that this plea meets nothing contained in this charge, and does nothing by way of pleading as a defense, because the law did not impose on the Grand Jury (as in the case of Mercer County vs. the Pittsburgh and Erie Railroad Co.: 3d Casey, 399,) the duty of *designating*" the subscription to be made. It simply requires the Grand Jury's approbation of the subscription contemplated by the act; and the relator charges that such approbation was obtained and a subscription made within it.

But this first plea proceeds to charge that if any subscription was made, *one bond was issued* therefor, in the sum of three hundred thousand dollars, and that the several bonds recited in the writ *if issued at all*, were issued without authority of law, and not in payment of the supposed subscription of three hundred thousand dollars. Now, if duplicate securities were agreed upon between the parties and made, they would not impair the obligation of either of those securities. And if the subscription and bonds alleged were not made—or the Commissioners meant to tender an issue on that point, they should have put in a direct denial. They put it in hypothetically, but issues are not formed to try hypotheses, but facts. No fact is so charged here as to be capable of investigation on an issue. If it be said that the unlawfulness of the bonds in suit is the fact charged, the answer is that they are charged to be unlawful only if they were issued, which is of a mode of pleading much below the rule of certainty and directness, which, as we have seen, the law requires.

2. And the second is worse still, because totally irrelevant. The Commissioners plead, on information and belief, that other bonds (amounting to the sum of two hundred thousand dollars) were subsequently issued by the Railroad Company without authority of law, and that the Commissioners have refused to answer? The relator says nothing about an issue of $200,000 of bonds—pretends to hold no bonds of such an issue, and asks for no judgment or action of this court in respect of it. In point of form, this were regarded as a sufficient tender of an issue, it would be an issue outside of the record, and therefore irrelevant and impertinent.

3. We come now, in the third place, to the most important part of the return. Matters are herein pleaded with tolerable certainty, which suggest questions of the gravest import. The Commissioners refer to the provisions of the act of Assembly of Feb. 24th, 1853, which forbade the bonds or certificates thereby authorized to be sold at less than the par values thereof; and then they allege that the bonds were in all cases disposed of in violation of the said condition. The amendment to this plea denies that the bonds of the relator, or of any of the $300,000 issues, were sold or transferred by the railroad company, in conformity with either the last mentioned acts, or acts of second and 27th March, 1855, as averred in the writ; or that any resolution was adopted by the Commissioners, as charged, to dispense with the provisions of the first of the above named acts, and the plea goes on to charge that the bonds were sold and transferred before the passage of the last two mentioned acts, and in open disregard of the first of said acts.

The force of the facts here alleged will be appreciated when it is remembered that the Act of 24th of February, 1853, in conferring authority on the Commissioners to make the subscription, appended the condition "that said bonds or certificates of loan shall not be sold at less than the par value thereof." The subsequent Acts of March, 1855, merely modify this condition, so that the Company might sell below par, "provided that no sale shall be consummated until the Commissioners of the county which issued the bonds shall have, by resolution, determined the lowest price at which said Railroad Company may sell the same, said resolution to be recorded in the minutes of their proceedings."

Now, the relator alleges compliance with these provisions, and sets forth an extract from the minutes of the Commissioners, to the effect that on the 8th day of April, 1855, they passed resolutions reciting the above named acts of March, 1855—the subscriptions on behalf of the county to several railroad companies, the Pittsburgh and Steubenville included—and the desire of the Commissioners not to hinder or delay the work on said roads, but rather to push it forward to completion, for the purpose of strengthening their security for the semi-annual payment of interest on the certificates of stock issued by said companies to said counties—and that thereupon they resolved that the said companies "may sell any county bonds in their hands, belonging to them, and which were received in payment of subscriptions to the capital stock of said companies, at not less than seventy-eight cents on the dollar."

In this manner the relator deduces the right of himself and other bondholders to purchase the bonds at seventy-eight cents on the dollar, but all this the respondents deny. They deny the resolutions of the Commissioners and the sale of any bonds under them, and allege that the relator, and all who with him are interested in the $300,000 loan, got their bonds not only before the alleged action of the Commissioners, but *before the last one was passed* that authorized them to reduce the price below par.

The demurrer must be taken as admitting facts so precisely pleaded. The acts of March, 1855, and the action of the County Commissioners reducing the price of the bonds, are thus put out of the case, and it must be assumed that the bonds were sold before the acts of 1855 were passed, and in violation of the condition contained in the Act of 1853. Then the question which the record presents is this: Are the Commissioners of the county bound to provide for the interest of bonds only *issued* by them, but which have been *sold* by the railroad company for less money than they were required by law to demand for them.

If they are, this plea, though sufficient in form, is immaterial in substance, and must be disregarded; if they are not, the relator has no right to a peremptory mandamus.

The county of Allegheny, though not strictly a municipal corporation because it possesses within itself no legislative powers, is nevertheless a body politic, with many corporate powers. It has a common seal—is capable of contracting and of taking and holding property real and personal, suing and being sued.

Its corporate powers, says our Act of 15th April, 1834, shall be exercised by the County Commissioners. The building of railroads outside of the county was never germain to the purposes of the institution, nor within its general corporate powers. But the county was capable of accepting such augmentation of its powers at the hands of the legislature, as would enable it to assist outside railroads. Whether the legislature might constitutionally confer such power is another question, which will be mooted hereafter, but, assuming for the present that the legislature is to grant them, the capacity of the county to accept and exercise them cannot be reasonably doubted. For, be it remembered, counties are creations of the legislature, and the powers with which the creature shall be endowed must be referred to the same absolute will that brings the creature into being. If the creator does not possess powers to bestow that is one thing, but possessing them, they are bestowed, there is an end of the question as to the right to exercise them.

Empowered to subscribe to the capital stock of the Pittsburgh and Steubenville Rail. Co., and the subscription made in accordance with the legislative will, no contract could be more obligatory. The authorized mode of making the subscription good was by the issue of such certificates of loan or bond as the relator holds—The respondents do not deny that the certificates or bonds were ascertained and delivered in satisfaction of the subscription. The county has got the stock, which was the consideration of the subscription. The certificates or bonds on the face of them pledge the "faith, credit and property of the county" for the payment of principal and interest. The pledge is absolute for the interest as for the principal. It was a public loan, on the faith of the public credit. Such loans are common, not only on the part of our General and State Governments, but among all organized States of the civilized world, and there is no sentiment on which mankind are more united than on the inviolability of such pledges. And the sentiment is very sound, for repudiation of public obligations is sure to be followed by social disorders and general decay of private morals. A pledge of the public faith ranks as an imperfect obligation, because no state or community may furnish a qualified remedy against itself, but unless it do so the contract is remediless.

Everything beyond this must be referred to the arbitrament of the sword. But, because all ordinary remedies are lacking, the obligation is considered all the more sacred. In the revolution of governments, whatever dynasty goes up or down, the public debt remains, and is always recognized by the existing government. The strongest State of Europe is not strong enough to repudiate her debt. The weakest and most contemptible is not base enough.

The State of Pennsylvania has been sorely tried at several periods of her history, but she has never tarnished her fame by entertaining for an instant the thought of repudiation. When she could not pay she has issued scrip bearing an interest that would compensate the creditor for delay—has taken effectual means for payment at the earliest period, and she has uniformly measured the extent of her obligations by the official acts of her official agents, with regard to the fidelity, the wisdom, or the prudence of those agents. Herein she has furnished an example for all her sisters of the Confederacy, and for all the counties, cities, townships and boroughs within her borders—an example worthy of universal imitation, and which the county is better able to imitate than this wealthy county of Allegheny.

The condition imposed by the Act of 1853 was a rule to the Railroad Company. *They* were not to dispose of the county bonds at less than par, and the county might have restrained them by injunction from doing so, as several counties have actually done. But she stood by in silence, and suffered them to be disposed of without notice to the public, remonstrance to the Company, or appeal to the Courts.

Under these circumstances the question arises, is she bound to provide for the interest? We unhesitatingly say—YES, SIR IS.

The bonds were a marketable article—they were made for the markets of such securities—and the county, having permitted the company to put them into the market, and still allowing them to stand before the world as genuine pledges of the faith of the county, unquestioned and as if unquestionable, it is the plainest of all dictates, whether of morals or of law, that she should provide for the accrued and accruing interest. To this extent her obligation is at present one and imperative. She cannot neglect, postpone or repudiate it, without stain on her good name more dark than the smoke of her industry.

Notwithstanding all this, alleged in the pleas under consideration, we hold the Commissioners bound to do what the Relator calls on them to do, and we will not allow ourselves to doubt that it will be done carefully and effectually, without the exigency of a peremptory writ. If, however, we are mistaken in this conception, the Commissioners shall deliberately resolve to imperil the character of the industrious, thrifty and respectable community whom they represent, they must expect the law to exhaust its powers to bring them to a better mind.

But whilst we thus overrule the third plea, we do not underrate the importance of the facts therein alleged. And we will not hesitate, in a case of so much public concern, to express ourselves freely in respect to them, without intending, however, to commit the judgment of the Court on any future question that may arise.

We regard the allegations in that plea, if sustainable defalcation, as amounting to a breach of duty on the part of the county agent in the principal of the debt.

Let us contemplate them a little in this aspect. The stipulation that the bonds should be sold at par was not unreasonable. It was a becoming expression of confidence in the faith and ability of the county, and was calculated to repress those scandalous speculations of stock jobbers which are a disgrace to our generation, and which have ruined so meritorious enterprise. The county had a right to contract that condition. She plighted her faith on no other. She did not say she would pay the bonds, whatever they sold at, but if they were transferred before the 8th of April, 1855, her language was that she would pay them if the purchaser paid the company their par value. If transferred after that date, her language was that she would pay them if the company received from the purchaser seventy-eight cents on the dollar. Such was the contract, and nothing more can be made of it. And every holder and receiver of the bonds *had notice*, at least of the first condition, for there, on the face of the bond, it was plainly said it was "given in pursuance of the Act of Assembly of 24th April, 1853." That act was a public law, of which brokers and their customers were bound to take notice as well as other people. In the bond there was express reference to the Act, and in the Act the same condition was expressed in unmistakable English.

The object of the Legislature and of the county was to promote the building of a railroad down the valley of the Ohio, which should remedy the inconveniences that droppsits and frosts occasion to river navigation, and open a steady outlet for the immense productions of the county to the great markets of the South West. It was not a selfish convenience or of folly, but a national conception and necessity of the helping hand which the county proposed to lend to the legislators should have taken notice of these things, and should have heeded the legislative guards which were thrown around the undertaking.

Suppose a man, willing to help a son in business, lends him his credit, in any form of paper that is not strictly negotiable, but stipulates on the face of it that the son shall not sell it at less than par, and then stands by and sees him sell it at a ruinous discount, without objection. Is there any doubt that, in the courts of law, the father would be held to pay the paper, principal and interest, according to its tenor? I think he would be a bold lawyer who would deny it.

But suppose the father should go into a court of equity, and show the violation of the condition under which he contracted, and offer to pay or tender his paper for the actual amount the son had received, would not a chancellor hear him? This is a question which we are not to decide now, for it is not raised. Perhaps it never will be. But should the County Commissioners arouse themselves from unworthy dreams of repudiation, and bring the railroad company and holders of these bonds to an account in a court of equity, and establish the fact that the bonds were disposed of for less money than the law enjoined, it would be a subject of very serious consideration whether the county ought to be required to provide for them, or pay *beyond the sums actually received* by the railroad company. Why should she? In seeking equity she would be obliged to do equity, but would it not be equitable to have her obligations canceled upon restoring to the unlawful purchaser the money he had paid? What more could such a purchaser in good conscience claim? May he compel the county, against the tenor of her bond, to pay for that which neither she nor her beneficiary received? On what principle? The negotiability of the bonds? They are not negotiable instruments, within the law merchant. The seal spoils that plea. Nor did we treat them as such, in Carr vs. LeFevre, 3d Casey, 413. The bonds in that case were not county bonds, but bonds of a private corporation, and the point ruled was that, when payable to bearer, they passed by delivery and carried with them the right of action in the name of the receiver. But no principle or decision that I am aware of, would necessarily exclude the equitable defence to such a debt as this—especially if the purchaser is affected by circumstances of notice.

Or will it be said that having enforced payment of the *interest*, the *principal* must be enforced, of course? As well might it be argued that the law having adjudged the right, equity is incapable of restraining or modifying the remedy—a thing which it is the frequent office of equity to do. To restrain proceedings at law is one of the largest heads of equity jurisprudence.

The relator, standing in a court of strict law, demands the interest that is nominated in his bond. However he acquired his bonds, he is the *bearer*, and as such has a right to demand the interest. The Commissioners tender no equitable defence, but we'll them *this or that time or place to bring it forward.* As long as he leave the body of the securities outstanding unquestioned, they are incapable of making defence upon the incidents. Equity, even, would not deal with such a defence, where the suit is only for interest; principle lies here. But if the whole case be brought before equity, equity may be found then considering justice will require the county to make a new security for the debt in 1885, with semi-annual interest, and the holders of the bonds to surrender their bonds for cancellation on receiving that new security. Whatever interest is paid meanwhile will easily admit of equitable adjustment, when the final account comes.

If this foreshadowing of a possible remedy lead to action on the part of the county, she will not be at any loss for parties to sue, for the railroad company is at hand, and every owner of bonds will become known, as his semi-annual interest is paid at the county treasury.

But, if the county means to take no effectual action for her relief—if she will drive her creditors to sheer law, by refusing all performances of her promises, she must be judged by the law. Upon the law the defense proposed cannot be sustained.

4th. Having said so much (not too much we hope under the peculiar circumstances of the case) upon the main branch of the defence, it will not require many words to dispose of the fourth and all the remaining pleas.

The fourth plea is a sort of conjectural interrogatory as to whether the relator is a bona fide holder of the bonds he claims. His title is not exactly denied or admitted, but we are asked to put him to the proof of it.

We cannot do it on so uncertain and equivocal a plea. He alleges positively that he is the owner and until it is positively denied he cannot be required to prove his title.

5th. The *debt* is denied in the fifth plea, which, considering that the execution of the bonds is not denied, must be taken as an argumentative inference from all that has been previously alleged. *Non est factum*, or its equivalent, would have been the appropriate mode of putting in issue the creation of the debt. If the plea means that the debt, having once existed, is extinguished by the circumstances alleged, that is an argument, and not a plea; and as such is condemned by the rules of pleading to which I have heretofore adverted. The remainder of this plea, which alleges a specific remedy at law, is sufficiently answered by what was said in defining the position and rights of the Relator.

6th. The sixth plea alleges the corruption of the Grand Jury and the County Commissioners, in making the alleged subscription, but in terms quite too general and indefinite for so grave a charge. This plea was not pressed in the argument, but we were happy to hear the counsel on the part of the Relator explain, without contradiction, that the sums of money referred to in this plea, were paid for clerical services and other necessary expenses in preparing county bonds for issue—not only those in question, but others also.

Finally, it is insisted that the Act of Assembly authorizing the subscription is unconstitutional and void. I do not mean to discuss this question. That was urged in Sharpless' case. Several changes have taken place in the membership of this Court since that case was decided, but at no time since could a different judgment have been obtained. The Acts of Assembly on this subject have never been regarded as wise and wholesome legislation in this county member of the bench, but it must be remembered that a great deal of vicious legislation may be had within the boundaries of the constitution. The constitutional powers of the legislature are not necessarily as limited as its wisdom. The Courts often find themselves unable to set aside Acts of Assembly on constitutional grounds, which they would be glad to repeal if they had a constitutional veto.

The precedents for this species of legislation are so numerous, the rights and interests vested on the faith of it so great, and the reasons in support of its constitutionality so clearly stated in the case referred to, that we do not feel called upon, nor indeed at liberty, to enter anew into the investigation. Especially is it unnecessary to do so, when the people of Pennsylvania, who make our constitutions, have sanctioned the judgement in Sharpless' case by so amending the constitution as to forbid such legislation in future.

The question should be considered at rest. We cannot agree with counsel that, because it is a constitutional question, it should be treated as always open. Where the meaning of the constitution, on a doubtful question, has been concarefully considered and judicially decided, the instrument is to be revised in that sense, and every reason is in favor of a steady adherence to the authoritative interpretation. As the constitution stood, therefore, before the late amendments, it did not forbid such legislation as that under which the subscription in question was made.

I have thus gone, step by step, through the return and the conclusion of the whole matter is that judgement must be entered, on the demurrer, for the relator.

And now, to wit, Nov. 11, 1858, this cause came on for hearing and was fully argued by counsel on the demurrer of the Relator, and upon consideration thereof the Court, after due consideration, Commissioners of the county of Allegheny, be and they are hereby commanded, at their next annual meeting for estimating the probable expenses of said county, to make full and ample provision in their estimates for raising money to pay the interest on the three hundred thousand dollars of certificates of loan or bonds, in the aforesaid complaint of the Relator mentioned and referred to, which shall become due thereon in the year next ensuing such meeting of the said County Commissioners, and to issue their proper warrants to the collectors of county rates and levies of the said county for the collection thereof, as in and by the several Acts of Assembly in such cases made and provided in the directed and required to do, and that they cause to be paid out of the Treasury of said county the costs of this suit.

[We will give the concurrent opinion of Chief Justice Lowrie hereafter.]

TERRIBLE MASSACRE AT MEXICO.—The Brownsville Flag of the 25th ult., has the following in reference to the reported massacre of 400 of Vidaurri's men taken prisoners by Gen. Miramon in the late engagement before San Luis:

In the engagement between the reactionist forces and those of Vidaurri, 400 of the latter's men were captured by the former, who, after seeing them disarmed, and taking from them their most valuable equipments, ordered his second in command to take them from his sight, and do with them as he thought fit. This inhuman wretch, who well knew what would ensue from such a course placed them in the hands of his soldiery, who were just then in a beastly state of intoxication. They immediately fell upon the captives, who were entirely defenceless, and a horrible massacre followed. At the end of the terrible scene the lifeless bodies of four hundred human beings were found stretched upon the ground, mangled and weltering in their blood, a sacrifice to the holy cause of liberty.

YESTERDAY afternoon Major John W. Ryan, the People's candidate for Congress in the First Congressional District of this State at the late election, served a formal notice on Hon. Thomas B. Florence, who holds the certificate of election of his intention to contest the seat before the next Congress. Mr. Ryan sets forth various election divisions in which he alleges frauds were perpetrated, and claims that he is elected by 460 majority.—*Phil. Press* 10th.

TONIC.—Col. Albert Pike, M. C. from Arkansas, says:

WASHINGTON, D. C., June 14, 1858.

"I have used two bottles of your 'Boerhave's Holland Bitters,' and have found it very useful in case of indigestion and headache, and recommend it to all who need a pleasant and efficacious remedy and valuable tonic."

Dyspeptic Women Notice!—Boerhave's Holland Bitters has cured me of Dyspepsia by using it only one week. I recommend it confidently to all suffering from this disease.

CLARA SCHUMAN.

PITTSBURGH, October 21, 1858.

(Mrs. S. is the wife of the noted Lithographer.)

The late High Sheriff of Allegheny has given us the following:

"I was afflicted with Debility of the digestive organs, amounting to a severe attack of Dyspepsia, which had reduced me flesh considerably. My wife was also afflicted under the same circumstances and with same disease. Having used your medicine, called Boerhave's Holland Bitters, we found both debilitated relief and are happy to afford you this public evidence of its value.

JOHN FORSYTH.

PITTSBURGH, Jan. 22d, 1857.

CAUTION!—Be careful to ask for Boerhave's Holland Bitters. The great popularity of this medicine has induced many imitations, which the public should guard against purchasing.

☞Sold at $1 per bottle, or six bottles for $5, by the proprietors, BENJ. PAGE, Jr., & CO., Manufacturing Pharmaceutists and Chemists, 27 Wood street, between 1st and 2d sts., Pittsburgh, Pa., and Druggists generally. nov14wF

Special Notices.

WHOLESALE AGENCY

For the celebrated

AMERICAN WATCHES.

REINEMAN & MEYRAN,

No. 42 FIFTH STREET,

Have in store a beautiful assortment of

GOLD AND SILVER,

AMERICAN AND ENGLISH

WATCHES.

RICH GOLD JEWELRY IN SETTS,

FANCY GOODS,

PORTMONNIAS,

OPERA GLASSES,

WATCH-MAKERS' TOOLS AND

MATERIAL,

SELL AT EASTERN PRICES.

GERRITS—Opal herring for sale low by

SUMMARY & CORSER

New Advertisements.

NOON PRAYER MEETING,

OR

AN ACCOUNT OF THE ORIGIN, CHARACTER AND PROGRESS OF THE DAILY NOON PRAYER MEETING, IN THE NORTH DUTCH CHURCH, IN FULTON ST.

Prepared from Authentic Materials, by

REV. TALBOT W. CHAMBERS, D. D.,

One of the Pastors of the Collegiate Dutch Church in the City of New York.

THE BOARD OF PUBLICATION OF THE REFORMED PROTESTANT DUTCH CHURCH have in press, and will issue on the 15th of November, a v. lume of, and will be printed and bound in the best style. Price $1,00.

TABLE OF CONTENTS:

1. Sketch of the Dutch Reformed Church and the Collegiate Church.
2. History of the North Dutch Church in Fulton Street.
3. Missionary Operations in the North Church.
4. Origin of the Noon Prayer Meeting.
5. Its Character.
6. Its Progress.
7. The Globe Hotel Meetings, and the most striking incidents connected with them.
8. Requests for Prayer.
9. Thanksgivings for Answers.
10. Answers to Prayers.
11. Notable Conversions.
12. Other Interesting Incidents.
13. Anniversary Prayer Meeting.
14. Philadelphia Prayer Meetings.
15. Reflections.

THE VOLUME WILL ALSO CONTAIN THE FOLLOWING BEAUTIFUL ILLUSTRATIONS:

1. A View of the North Dutch Church.
2. The Door-Way.
3. Harpending Coat of Arms.
4. View of the Consistory Room.
5. View of the Room in the Third Story of the Consistory, in which the meeting was commenced.
6. View of the Room in the Second Story.
7. Fac-Similes of the cards which are hung in the Room and at the Gateway.
8. Fac-Similes of some of the most interesting Requests.
9. Portrait (steel engraving) of Rev. John Knox, D. D., late Senior Pastor of the Collegiate Church.
10. Portrait (steel engraving) of Rev. Thomas De Witt, D. D., present Senior Pastor.
11. Portrait (steel engraving) of Mr. J. C. Lambier, the Lay Missionary of the North Church.

The design of this volume is to give an authentic account of the progress of this most remarkable religious movement, and to trace the gracious hand of the Lord in the manifold blessings which have through this instrumentality been poured out.

The Board would call the attention of the Trade, and also of the Christian public, to the following recommendations

LETTER OF REV. DR. DE WITT:

The volume prepared by my colleagues, Rev. Dr. Chambers, entitled the "Noon Prayer Meeting," will doubtless attract the interest of the Christian public at large. It traces from the first institution of the Noon Day Prayer Meeting, in September, 1857, its onward progress and widening diffusion, with the blessed results which have followed. It has been carefully prepared, and full reliance may be placed upon the accuracy of its statements. It is hoped that it may be in some degree instrumental, under Divine blessing, in cherishing and extending the religious influence now spread through our country.

THOMAS DE WITT.

New York, October 25, 1858.

LETTER OF REV. DR. BETHUNE:

The religious public, both at home and abroad, must be largely for full and authentic information respecting the origin and history of the Noon Prayer Meeting," which, in the Lecture Room of the North Dutch Church, Fulton street, New York. This work is the very thing we need. Its author, in whose premises the Prayer Meeting has been held, has had every opportunity to know and collect the facts. His literary ability will do found to be worthy of his high position, and the deep sympathy with the blessed movement has flowed in his pages as a natural consequence. The narrative, both interesting and trustworthy, he deserves, as doubtless he will receive, the thanks on all.

GEORGE W. BETHUNE,

Minister of the Reformed Dutch Church, on the Heights, Brooklyn.

A liberal discount will be allowed to the Trade, to whom orders are solicited, which will be filled in the order received. Address

WILLIAM PERRIN,

Sycamore Rooms, 61 Franklin street,

New York, November 1, 1858. no6-3tsd

ANOTHER BROADSIDE

FROM

GLEASON'S

LINE OF BATTLESHIP.

NO. 2

Of this magnificent WEEKLY PAPER is now ready. It is full to the overflowing of the choicest LITERARY MATTER and FINE ENGRAVINGS.

FOR SALE AT ALL PERIODICAL DEPOTS.

PRICE, ONLY FOUR CENTS.

F. GLEASON, Publisher,

CORNER TREMONT AND BROMFIELD STREETS,

BOSTON.

A. WINCH, General Agent,

No. 320 Chestnut street, Philadelphia.

no12-2t21

A CHOICE LOT OF

NEW AND SECOND-HAND PIANOS

AT

GREAT BARGAINS

TO MAKE ROOM FOR NEW STOCK

A handsome Rosewood, 7 octave piano, with carved mouldings and finished back and front, scalloped keys and