Pennsplvania Daily Telegraph, Tuesday Afternoon. April 9. 1861.

[Continued from First Page.]

wealth, to say nothing of the bonuses paid for charters and the uncertainty of their investinents.

The burdensome taxes of this State have prevented millions of capital from coming into it, and driven untold millions abroad for investhient, and kept the State a century behind her true position in her march onward to the high destiny nature has assigned to her. In 1848 there was an Act of Assembly passed by this Lethere was an Act of Assembly passed by this Le-gislature requiring the company to report to the Legislature the amount of their investment in this State. The same Act of Assembly required that thereafter the company should pay a tax on that amount of stock. At the time of their investment they reported that the cost of their works in the State of Pennsylvania was \$1,437, 000 000. This amount the Legislature fixed as the basis of taxation, and declared that upon such amount the company should thereafter be taxed, and upon that amount they have been taxed from that day to this, the company paying their taxes promptly and punctually. If you take the other corporations of this Commonwealth and their amount of investment, and then the proportionate amount of stock upon which they are taxed in this Commonwealth, you will find, sir, that this much abused Delaware and Hudson canal company is paying much more than her proportion of taxes—that she is paying to day a corporation stock tax on \$1,487,000, and the total of her investment in the State of Pennsylvania has not exceeded \$2,600,000. She is paying a corporation stock tax upon more than half of her investment in this State, and you cannot find another corporation in the Com-

monwealth which is paying more liberally. But it is said this company is rich and is de-claring enormous dividends, and therefore pay any tax and submit to any imposition without complaint. I admit that for a few years this company did declare liberal divi-dends; but taking the number of years they have been in operation, from the beginning to the present, they have not yet realized over sev-en per cent. on their investment, including the profits of a bank which they carried on for twenty years under a New York charter.

They have made seven per cent. for themselves, and while they have done this, they have diffused the hundred per cent. the princi-pal investment upon which the seven per cent. has been made, through the community, blessing every department of life over the greater part of three counties of the Commonwealth. But why single out this old company, this pio-neer in the development of the resources of the State? Is it an offence to be vigilant, enterpri-sing, energetic and successful? Is it an offence that they were among the first that brought development and prosperity into the northern part of the State? Is it an offence that this company, by a long, hard struggle and by dear-ly paying for it, have attained an important position among the great enterprises of the world?

If it be a crime that they have blessed the State of Pennsylvania with prosperity, and they are to be punished for it, why then it may be just to inflict upon them this taxation which no other company bears.

There may be such a thing as avarice and op-pression overleaping itself. While the corporations of the State are prosperous, the country prospers and the coffers the State are full, but break down or cripple the corporations, and you destroy all the results of well managed (associate) capital, and well directed enterprise, en-eigy and industry. This company is contribuig largely to the support of a large portion of the population of the State, and has increased the taxable valuation of property by millions upon millions, and has paid into the State Treasury hundreds upon hundreds of thousands. But load it down with insupportable burdens; cripple its energies, destroy all motives for a continuance of its efforts, break it down, and your revenue direct from the company is at an end; the value of proper in all that quarter of the State depreciates, and your taxes upon real and personal property are cut off, and desolation succeeds thrift and prosperity. But I shall consume no more time on this personal proviso.

Believing that this Senate is disposed to do justice and deal fairly with all the companies balance due, and people of the State, I submit this question If the pro

dered under the act of 1848, that all the excess which had been paid was an overpayment, to which the State was not entitled.

may have overpaid the State, up to the time of the settlement with the Auditor General, from which they appealed. I am aware that we are here for aid against the existing law, as inter-preted by a very respectable tribunal, and I am aware that that interpretation of the law makes the case prima facie, against us. But I propose briefly to examine the decision of the Court of Common Pleas of Dauphin county, and I think it will become apparent to every fair mind that we have not only equity with us, but that the ble difficulty, disturbance and litigation, law also, if not with us, is at least very doubt- in many cases would be utterly impra-

was paid and received under a mutual mistake of the law.

ment was made under protest. We will examine each in its order. A cleat distinction is taken in numerous cases between payments to private individuals and that of taxes to public officers. It was held in the bor-ough of Allentown vs. Sayer, 8 Harris, 421, that taxes paid by mistake could not be recovered back from the borough. Judge Houston says in Commissioners vs. Dobbins, 7 Watts 514, that when a party continues to pay taxes for a series of years, when he might have redress by appeal, there are many objections to recovering them back. In Taylor vs. The Board of Health, 7 Casey 78, it is held that when an unconstitional tax was collected, if not paid under pro-test it could not be recovered back. The City of Philadelphia vs Cooke fully recognizes the principle that money paid under a mistake of law cannot be recovered back. The first reason we therefore hold to be invalid.

Although no formal settlement was ever made of the accounts of this corporation at the De-partment between the years 1848 and 1858, from which last the present appeal was taken, yet the party paying sent its half yearly state-ment of the amount conceded on both sides to be due, and regularly paid it over; no more ever was or could be claimed at the Treasury, provided that the return as to the value of the property or amount invested was correct. No formal settlement, it is said, is ever made by the Auditor General and State Treasurer, except this a mere payment on account from time to time, but as a regular half yearly liquida-tion of balances. It was so considered at the time by both the parties paying and receiving, and no subsequent dispute between other officers can throw it open, unless those on the part of the government afterwards discovered or believed that a mistake existed. No mistake,

action or omission on the part of State officers can injuriously affect the Commonwealth, but even the most solemn settlements may be re-vised under the Act of 1846, to increase the

against the increased taxation, it would have recisely met the present case, and given a right of recovery, but it was confined to an en-tirely different object. Those protests are exact

the application of this doctrine to two cases :

If the product which regularly accompanied these half yearly payments had been directed to the Senate, reserving what I have to say on the merits of the bill. Mr. Speaker, the Senate having very justly in the beginning of the discussion I stated the circumstances of its origin, and the object pro-based to be accomplished by it, yet, as several days have elapsed since then, it may not be the state of the year 1848, soon after the first payment, and accompanying each remittance, down to the year 1848, result to the year 1848, soon after the first payment, and accompanying each remittance, down to the year 1848, soon after the first payment. The year 1848, soon after the first payment to receil the pricing the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the first payment to the year 1848, soon after the year year the year 1848, soon after the year year year year year improper to recall the principal points of that 1848, which first imposes a tax on this corpo tatement. In the year 1848, an Act of Assem by which, among other things, the Delaware and Hudson canal company were called upon to make a statement to the Commonwealth, un-der oath of the amount, nature and value of property held by them in the State of Pennsylvania; and by the same Act a provision was made for taxing this property as the in-vestment of said company in the State. They reported, according to the requirement, a de-tailed statement of their property, with its value. It was accepted, and a tax imposed in the State. But the Auditor General of the State. under this construction of the Act, required of this company that they should not only pay the statement. In the year 1848, an Act of Assemthis company that they should not only pay the than to guard the party receiving against error this company that they should not only pay the than to guard the party receiving against error. taxes on the amount set forth in that original statement; but that they should make a full protect, and the moneys voluntarily paid into the treasury cannot be recovered back. The sum of \$4,804 48, paid twice into the treasury on account of the company's land, and the moneys 's land, and the treasury on account of the company's land, and the treasury on account of the company's land, and the treasury on account of the company's land, and the treasury on account of the company's land, and the treasury on account of the company's land, and the treasury on account of the company's land, and the treasury on the retained with a code coverging against error. and of the change in the nature and value of cannot be retained with a good conscience, and the same from year to year. In compliance with the request of the Auditor General, they made must be refunded. The jury will therefore certhe required statements; but under a protest, from time to time, declaring that he had no tify that balance in favor of the defendant. Both parties took an exception to the charge The jury rendered a verdict for the defendants for \$4,804 48." right to demand such statements, that there was no authority for any other report than that fixed in the Act of 1848, and claiming that by that Act of Assembly the basis of taxation was limited I have examined all the cases referred to by the court upon which they based their decision in this case, and while I admit their validity, and fixed to the amount contained in the originand that the doctrines laid down in them are un-questionably sound, I think the court fell into al report made in pursuance of it; and reserved to themselves all rights to adjustment in a future settlement They continued from the year 1848 until 1857 to make these annual state-ments under protest, and they paid into the Treasa great error in their application of this case. While the principles laid down in them are properly and soundly applied to the questions raised in the cases themselves, no fair and ary each year the amount of taxes assessed on the statement so made. During this time they over paid to the Commonwealth about \$81,000 full application can give them scope enough to cover this case. It is true they all go to establish the doctrine These reports, besides the property reported in the original statement, and which alone should that money paid under mistake (of law) cannot be recovered back. But the cases themselves limit

doctrine.

operations of the municipal tax system, and is which had been paid was an overpayment, to which had been paid was an overpayment, to which the State was not entitled. The case went back to the Court of Common Pleas and was tried over. But the Court while admitting the principle as settled by the Su-admitting the principle as settled by the Su-preme Court, that the Act of 1848 had fixed the amount of the original report of the com-pany under that Act as the only basis upon which they were liable to be taxed, yet held that as the overpayment had been made under a mistake in law, through a mis-conception of the legal rights of the com-pany, they could not legally recover it back. The proposition of this bill is to authorize the Auditor General to settle the accounts of the company, and to allow them as a credit on by no means enunciated as a principle of gene company, and to allow them as a credit on portion of the very money collected is allowed their account current, whatever amount they them in compensation for their services. In these cases it is manifestly a matter of necessity that there should be no refunding of over pay; at least it is sound public policy. For here re-opening and resettling of accounts, and refunding of moneys, after settlement made, after bonds cancelled, securities discharged, and after a partial or entire distribution of the money to its appropriate purposes, which is generally the case as fast as it is raised could not fail to be attended with intermina ble difficulty, disturbance and litigation, and ctica fully against us, and for the purpose of a full fully against us, and for the purpose of a full understanding, I will quote the points of the charge, with a brief of the argument of the Court. They say: Court. They say: "It is conceded in the present trial that all exist in the case before us. There is no such the taxes due by the Company (the Delaware machinery used for the collection of these stock and Hudson Canal Co.) have been paid, but it taxes. The companies under oath assess the claims and shows that it has overpaid to the taxes themselves, and pay them directly to the amount of \$31,282 92. Can it recover them State. They make a simple direct report of the back ?" It must be conceded that this money amount on which they are taxable, at a certain rate, and pay the amount the report calls for to the State Treasurer. There are no intervening These positions have been assumed by the assessors, collectors, receivers and auditors, each defendant's (Canal Co.) counsel under some or to be settled with and to retain portions of the defendant s (Cause Co., Constitution) of the second state of the s full given. The accounts are uniformly left open. The court in this case said : "No formal settlement is ever made by the Anditor Gene eral and State Treasurer, except where a dispute arises, or there is a neglect to make payment." Again, the Court took exceptions to the protest under which these payments were made. They declared the protest insufficient by reason of its vagueness, or that it did not cover the subject matter of dispute. It was general, going to the whole taxes claimed by the Commonwealth,

and reserved all rights to the company. The less is contained in the greater, and while it may have covered more than was necessary, it certainly, in reserving all rights, covered these over-payments, and was the only protest natu-rally to be expected from any prudent source, unless under the instruction of a lawyer, guided by some arbitrary encodied decision. Tachnicelli, by some arbitrary specific decision. Technicali-ties should be laid aside here, and broader prin-ciples shauld settle the questions arising out of cipies shauld settle the questions arising out of the dealings of the State, with her largest and most vital interests. We hear much of "broad State policy" in these times, but it seems quib-bles and technicalities have yet their day in the Courts. There let them remain. Let them not enter here, where it is our higher duty to mould and shape the destiny and character of a great Commonwealth on broad end likes a great Commonwealth, on broad and liberal principles. So much for the law of the case. Now let us look at the equities of this question for a moment. If, then, there is no formal set the Auditor General and State Treasurer, except when a dispute arises, or there is neglect to make payment; we, therefore, cannot consider the Commonwealth and this company, and al-

lowing them a credit for the money which they have overpaid. Had the accounts been closed and balanced, there might or there might not, according to circumstances, be difficulty in opening them again. But, as there never has been any formal or onclusive settlement and the accounts with the

company have never been closed, what count? If the State were to be put in any worse position than she would have been if this over-payment had not been made, there would be reason against the bill. But it is impossible that the State can in any way suffer any injury by the passage of this bill. She will lose nothing of her own, but will simply do right, do justice, just what she demands from all her cit-izens. The company ask for no refunding of money, but simply that the amount clearly proved on trial to have been overpaid, may be allowed them on their occupate count of their allowed them on their account current to their



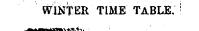
burg at 1.20 P. M., arriving at New York at 9.45 P. M. Connections are made at Harrisburg at 1.00 P. M. with the Passen are range of the Pennsylva-uia, Cumberland Välley and Nothern Central Railroad. All trains connect at Reading with trains for Pottsville and Philadelphia, and at Allentown for Mauch Chunk, 'astop, &c. No change of Passenger Cars or Baggage between New York and Harrisburg, by the 6.00 Å M. Lin- from New York or the 1.16 P. M. rom Harrisburg. For nearly of scenery, and speed, comfort and accom-acodation, this reute presents superior inducements to the traveling public. Fare between New York and Harrisburg FIVE DOL-I.ARS Fer tickets any other information apoly to decl J. J. CLYDE, Ganeral Agent, Harrisburg.

PHILADELPHIA AND				
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TWO H DAILY, (ASSENGER Sondays exce	TRAINS LEA	VE HARR	ISBURG 1.80 P.

TWO PASSENGER TRAINS LEAVE HARRISOUND
DAILY, (Sundays excepted), at 8.00 A. M., and 1.30 P. M., for Philadelphia, arriving there at 1 25 P. M., and S.16 P. M.
RETURNING, LEAVE PHILADELPHIA at 8.00 A. M., and 3.30 P. M., arriving at Harrisburg at 1 P. M., and S.15 P. M.
FARES: --TO Philadelphia, No. 1 Cars, \$3.26; No. 2 (In same train) \$2.76.
FARES: --TO Reading, \$1.60 and \$1.80.
Ai Reading, councet with trains for Pottsville, Mimers-rille, Tamaqua, Catawissa, Sc.
FOUR TRAINS LEAVE READING FOR PHILADELPHIA DELPHIA ONLY ENABLY.
FOUR TRAINS LEAVE READING FOR PHILADELPHIA \$3.45 P. M., and 5.45 P. M., and 5.00 P. M.

LOO P. M., 3.30 P. M., and 5.00 P. M. FARS: --Reading to Philadelphia, 31.75 and \$1.45. THE MORNING TRAIN FROM HARRISBURG CON-NECTS AT READING with up train for Wilkesbarre, Nuclear and Conarties

PENNSYLVANIA RAIL ROAD





FROM PHILADELPHIA

onny will depart from and arrive at Harriaburg and Philadelphia as follows :---

THROUGH EXPRESS TRAIN leaves Harrisburg at 2.40 m. and arrives at West Philadelphia at 6.50 a. m.

These trains make close connection at Phiadeiphia with

ACCOMMODATION TRAIN, No. 1, leaves Harrisburg 4 7.50 a. m., runs via Mount Jey, and arrives at West biladelphia at 12.30 p. m.

HAS discovered the most certain special and effectual remedy in the worit for DISEASES OF IMPRUDENCE RELIEP IN SIX TO TWELVE SOURS No Mercary or Noxious Drug, AO DIEFOULY OF NO CHARGE, IN FR. Y. TWO DAYS. TO

YOUNG MEN.

Young men especially who have be reached as solitary Vice, that dreaded as destruction autually sweeps to an ut mate drawing poung men of the most exaited that drawing lect, who might otherwise have entrue was senates with the thunders of eliquing and we was tasy the living lyre, may call with full (et al. 1). MARRIAGE MARRIAGE.

Married persons, or these contemplating a write ing aware of physical weakness, should immediate suit fr. J., and be restored to perfort heavy

OFGANIC WEAKNESS Immediately cured and full vegor restored

Intendately cured and full type served lie who places binselt under the c.r. of the religionaly confide in his bonor as a reaction... fidestly rely upon his skill as a thysterin **Sopolitice** No. 7. South F derick strett, here Ma., on the left band side going from Battacteric doors from the corner. Be particular to a serve usame or number, or you will mistake the place ticular for Ignorant, Trifing Quacks, with the to or Palicy Humberg Certificates, attracted by the tion of Dr. Johnson, turk near All letters must contain a Posing estimate to the relpy.

DR. JOHNSTON.

eply.

Dr. Johnson member of the Royal Colla Dr. Johnson member of the Royal Colleges London, gradmate from one of the inset ender of the United states, and the gradest jarted a bas been spent in the Hospitals of London, i.e. delphia and elsewhere, has effected some state toolsbing cures that were ever known. Where with ringing in the cars and head when a set of yousness, being alarmed at sudden some the state with frequent blushing, attended some times subject mean of mind were cured immediately. Into two years he may be equally successful with my Brradies and Wines. His business merits the patronago of every lover of his species. Private families who wish pure Wines and Liquors for medical use should send their orders direct to Mr. Wolfe, wall every Apothecary is the land make up their minds to discard the poisonous stuff from their shelves, and replace it with Wolfe's pure Wings and Liquors for

TAKE PARTICULAR NOTICE.

TAKE PARTICLLAR NOTICE. Dr. J. addresses all those who having the first solves by private and improper indulgence. It and solitary habit which ruins both body at du-fitting them for elither business or society. These are some of the sad and melanchely of diced by early babits of youth, viz: Western diced by early babits of youth, viz oerchap sands of op C. K. Keller, 91 Market street, sole agont for this cit-

MENTALLY,

MENTALLY, MENTALLY, the fearful effects on the mode set be dreaded :-Loss of Memory, confusion of hea-pression of Spirits, Evil Forebodings, Aver-ty, Self-distrust, Love of Selitudo, Timidaty, Access-ti the evil effects. Thousands of persons of all ages, can how yell-is the cause of their decline in health, losing the becoming weak, pale, nervous and emechaty, a singular appearance about the cycs, cough, and me of cousumption. **Dyspepsia Remedy** ms of consumption.

ms of cousumption. YOUNG MEN who have injured themselves by a certain pro-duped in when alone—a habit frequently lear and estimon provide the effects of which hightly fell, even when asleep, and if not cared, the tarriage impossible, and destroys botk mind at the should apply immediately. What a pity that a young man, the hopes of the try, the daring of his parents, should be streed to all prospects and enjoyments to his by the crossing of deviating from the path of nature, and math-certain secret habit. Such persons must, but reach plating

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plating MARELAGE. effect that a sound mind and easy are the no-t present requisites to promote contrained happiness. Ind without these, the journey through the boxomes a wi-pligrimage; the praspect hourly darkens to the visa mind becomes a hadowed with despair, and hield with melancholy reflection that the kappiness of are-comes blighted with our own

cones blighted with our own DR. JOHNSON'S INVIGORATING REMEDY : ... GANIC WEARNESS. By this great and important remedy, Weakness : 'rigans are speedily cured, and full vigor restore: Thousands of the most nervous and debina : had lost all hope, have been immediately release impediments to Marringe, Physical or Method 1..., sation, Nervous, Trendling, Weakness or Extrac-the most fearful kind, speedily cured. TO STRANGERS

The most terring kind, specarly cured. TO STRANGERS. The many thousands cured at this institutes at last twelve years, and the namerous important s operations performed by Dr. J., witnessed by porters of the papers, and many other persons. It which have appeared again and again betwee tw-benders his manding as a genileman of characers sponsibility, is a sufficient guarantee to the affact of DISEASES OF IMPRUDENCE. — When the ma-DISEASES OF IMPRUDENCE. — When the nor-and imprudent vetary of pleasure inds he has the seeds of this painful disease, it troaften have an ill-timed sense of shame or dread of diseave. In from applying to those who, from education -spectability can alone berfrond him, delaying the situational symptoms of this horrid disease more appearance, affecting the head, throat, nor, so progressing on with frightful rapidity, ull death period to his dread the sufferings by seeden har is nource from whence no traveler returns." It and independent of the thousands fall victums to this the disease, owing to the unskillulness of ignorant, re-ers, who, by the use of that deadly prison, mecar-the constitution and make the residue of him here. NIGHTLY DISSIPATION. Persons who, from dissipating too much over night, and feel the evil effects of poisonous liquors, in violent head-aches, sickness at stomach, weakness, giddiness, sc., will find one does will remove all bad feelings. Ladles of weak and sickly constitutions, should take the Invigorating Spirit these times a day; it will make them strong, healthy and happy, remove all obstructions and irregularities from the menatrual organs, and restore the bloom of health and beauty to the careworn face. During pregnancy it will be found an invaluable medi-cine to remove disagreeable sensations at the stomach. All the proprietor asks is a trial, and to induce this, he has put up the Invigorating Spirit in pint hottles, at 50 cents, quarts \$1.

A SA MEDICINE it is quick nd effectu-A S A MEDICINE it is quick nd effectu-kinney Complaints, and all other derange ent of the Storach and Bowels, in a speedy manner. It, will instantly revive the most mells of y an drooping spirits, and restore the weak, nervous d sic ly to leadch, strangth and vigor. Persons who, from the injudicious use of liquors, have become dejected, and their nervous systems shattered, ourse to humanity, the DETINIVE TREASMENT, will, almost immediately, feel the happy and healthy invigorating efficacy of Dr. Ham's invigorating Spirit. WHAT 1T WILL DO. Ross.-One wile glass full as often as processary FIVE TRAINS DAILY TO AND ON AND AFTER

MONDAY, NOVEMBER 26th, 1860.

MAIL TRAIN leaves Harrisburg at 5.15 p.m., arrives West Philadelphia at 10.29 p.m.

he New York Lines.

HARBISRURG ACCO

WHAT IT WILL DO. WHAT IT WILL DO. Poes. —One will egisss full as olten as necessary Une dose will remove all Bad Spirits. Une dose will our effective the second second second Three doses will our indigestion. One dose will stop the distressing pains of Dyspensis. One dose will remove the distressing and disagrees bit effects of Wind or Flatulence, and as soon as the stomach receives the Invigorating Spirit, the distressing load and all painful feelings will be removed. One doses will remove the most distressing pains of Colic., either in the stomach or bowels. A few doses will remove all obstructions in the Kidney. Hadder or Urinary Organs. Persons who are assured speedy relief by a dose or two, and a radical cure by the use of one or two builtes. AIGHTLY DISSIPATION

NIGHTLY DISSIPATION

Leguons. We understand Mr. Wolfe, for the accommodation /

We understand Mr. Wolfe, for the accommocause of small dealers in the constry, puts up assorted cases of Wines and Liquors. Such a man, and such a merchan should be sustained against his tens of thousands of or potents in the United States, who sell nothing ust init tions, ruinous alike to health and human happines asp6-daw6mi

DR. DARIUS HAM'S

AROMATIC INVIGORATING SPIRIT.

This Medicine has been used by the public for siz years with increasing favor. It is recommended to Cure Dysogenia, Nervousness, H art. Burn, Colic Fains, Wind in the Scimach, or 1 to ns in the Brose, Headache, Drowsiness, Kidney Com-plaints, Low Spirits D Urium Tremens, Intempora co. 1 Similares, Explanates, i v area, ser WILLARD, Explanates, i v area, ser WILLARD, Explanates, i v area, ser WILLARD, Explanates, i v area, ser

The passenger trains of the Pennsylvania Railroad Com

EASTWARD.

FAST LINR leaves Harrisburg at 1255 p. m., and rivos at West Philadelphia at 5.00 p. m.

MODATION TRAIN, IAS

have been reported, covered all the expenditures of money, for repairs, alterations and enlargement of the canal, railroads and coal works

the manufacture of cars, purchase and replacing of stationary engines, &c., &c., covering the end-less details of the account current of the expenditures, of a coal and transportation company in a large business, and a considerable amount of real estate that was not required for amount of two second and the company, not it may been the fact that the debt is due and unpaid, and the company. Here was a manifest error ment of his debt in full, in fairness and equity acainst the company, both in making the re-source dress of the company. It is the the readitor is justly entitled to the pay-ment of his debt in full, in fairness and equity is ustains the principles. In both cases a debt is the they ward dress and the creditor is entitled to it.

authority to demand. On the 14th of May, 1858, the company settled with the Auditor al, and asked that this surplus money paid

to the Commonwealth on these erroneous statements should be allowed to their credit, on their account current with the State. But the Audit-or General refused to comply with such request,

saying that he had no authority for so doing. From this decision the company appealed to the that there is any justice in it, but the inconve-Court of Common Pleas of Dauphin county. The nience, if not the impracticability of repayment,

Court of common risks of Dauphin county. 199 nience, 11 not the impractication of repayments Court sustained the Auditor General. They then and every case wherein this dectrine is laid went to the Supreme Court. The Supreme Court down, is a case deciding questions arising out of reversed the Court below, saving that all the interpret of municipal taxes, and here it is went to the Supreme Court. The Supreme Court reversed the Court below, saying that all the company were liable to pay taxes on was the property stated in the original schedule ren-

she demands and enforces the correction of the

errors. The court say in this very case, "no action, mistake or omission on the part of State can injuriously affect the Commonffice wealth, but even the most solemn settlemen may be revised under the Act of 1846, to increase the balance due. Now here, sir, we do not ask the revision of a final settlement. We simply ask that a settlement may be made to correct a mistake.

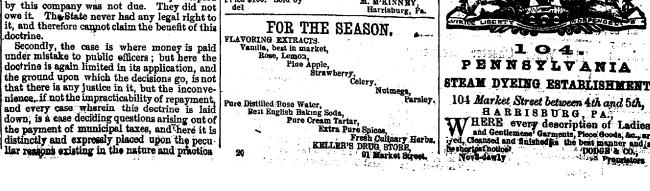
Upon what principles of equity or fairness can the Commonwealth set up one rule for herself and another for her subjects—that when she has made a mistake against herself she will enforce its correction! But when the mistake is against the citizen, there shall be no remedy. Shall this great State proclaim to her citizens that she has adopted the motto that "might makes right," and because she has the power she will avail herself of all advantages, fair and unfair, against her own subjects? Whenever

llegally or erroneously she has got possession of the property of any of her people shall she spurn their appeals to her justice, and tell them her power is for their oppression, and not their preservation? Shall she turn miser, and in her avarice and rapacity become a terror and a scourge to her citizens by absorbing their substance and paralyzing their energies? I trust not. Let not her fair fame be tarnished by any such unholy proceedure. Rather let her, stand nobly forth, in all the majesty of a great State, strong in the love and affection of her people, and let her verneting their denoting and kind

and let her perpetuate their devotion and bind them more firmly and cordially to her interests and her glory, in grateful return for her justice, her equity, her generosity and maternal care for all her children.

EDUCATIONAL .

A CONTROLLING ELLEMENT OF NA-TIONALITY is the system of education in a coun-try. "In proportion as the structure of a government gives force to public opinion, that public oplaion should be enlightened."—Washington's Farewell Adoress. To this end the people in general should be educated into a correct and familiar acquaintance with the nature and principles of our covernment and civil institutions. "OUR GOVERNAUKNT: An explanatory statement of the system of Government of the Constry, & A MANU. AL FOR SCHOOLS, AOADEMIES AND POPULAR USE," is a work which, with proper historical notices, gives the construction of the provisions of the Constitution of the Upiled Biales and of those of the several States; as determined by judicial authority, or derived from stand-ard writers, including some references to administrative wa and practice, so as to show the actual working of our general system of Government. It is free from specula-tive opfinous, conservative in its tendency, and calculated to cultivate the love of our country. It has been used to a considerable extent, in the EDUCATION OF YOUTH in different States, and Processors of Colleges.-Price S100. Sold by Mittin NRY del Harrisburg, Pa. CONTROLLING ELEMENT OF NA First, when money is paid to an individual inder a mistake of legal rights, as for instance, when a man pays another a debt upon which the statute of limitation has run, or when an administrator without a refunding receipt has paid a creditor of the estate his debt in full when the assets were only sufficient to pay a due, and the creditor is entitled to it. But it is conceded that the money overpaid



risborg at 1.15 p. m., and arrives at West Philadelphia at 6 40 p. m.

ACCOMMODATION TRAIN, No. 2, leaves Harrisbur at 5.25 p.m., runs via Mount Joy connecting at Diller ville with MALL TRAIN East for Philadelphia.

WESTWARD.

THROUGH EXPRESS TRAIN leaves Philadelphia 10.50 p m., arrives at Harrisburg at 8.10 a. m. MAIL TRAIN leaves Philadelphia at 8.00 a.m., at rives at Harrisburg at 1.20 p.m.

LCCAL MAIL TRAIN leaves Harrisburg for Pittsbur FAST LINE leaves Philadelphia at 12.00, noon, arriver

at Harrisburg at 4.10 p. m. HARRISBURG ACCOMMODATION TRAIN leaves Philadelphia at 2.06 p. m., and arrives at Harrisburg

7.35 p. m. ACCOMMODATION TRAIN, leaves Philadelphis at 4.00 . m , and arrives at Harrisburg at 9.45 p. m.

Attention is called to the fact, that passengers leaving chiladelphia at 4.00 p. m., connect at Lancaster with MOUNT JOY ACCOMMUDATION TRAIN, and arrive at MOUNT JUI AUGUMENT Harrisburg at 9.45, p.m. SAMUEL D. YOUNG,

NOTICE.

CHANGE OF SCHEDULE.

SPRING ARRANGEMENT.

GOING NORTH.

The only Train leaving Harrisburg on Sunday will be the ACCOMMODATION TRAIN South at 3; a. m. uses For further information apply at the Office, in Penna. Railroad Depot.

Harrisburg, March 1, 1861 .- 1-dtf

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Ar Letters must contain a Stamp to us on the file Ar Remedies sent by Malt. Ar No. 7 South Frederick street, Baltimore. april dawly

