

Jeffersonian Republican.

THE WHOLE ART OF GOVERNMENT CONSISTS IN THE ART OF BEING HONEST.—Jefferson.

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TERMS—Two dollars per annum in advance—Two dollars and a quarter, half yearly—and if not paid before the end of the year, Two dollars and a half. Those who receive their papers by a carrier or stage drivers employed by the proprietors, will be charged 27 1/2 cts. per year, extra.
No papers discontinued until all arrearages are paid, except at the option of the Editors.
Advertisements not exceeding one square (sixteen lines) will be inserted three weeks for one dollar; twenty-five cents for every subsequent insertion; larger ones in proportion. A liberal discount will be made to regular advertisers.
All letters addressed to the Editors must be post paid.

JOB PRINTING.

Having a general assortment of large, elegant, plain and ornamental Type, we are prepared to execute every description of

FANCY PRINTING.

Cards, Circulars, Bill Heads, Notes, Blank Receipts, JUSTICES, LEGAL AND OTHER BLANKS, PAMPHLETS, &c.
Printed with neatness and despatch, on reasonable terms AT THE OFFICE OF THE Jeffersonian Republican.

To all Concerned.

We would call the attention of some of our subscribers, and especially certain Post Masters, to the following reasonable, and well settled rules of Law in relation to publishers, to the patrons of newspapers.

THE LAW OF NEWSPAPERS.

1. Subscribers who do not give express notice to the contrary, are considered as wishing to continue their subscriptions.
2. If subscribers order the discontinuance of their papers, the publishers may continue to send them till all arrearages are paid.
3. If subscribers neglect or refuse to take their papers from the offices to which they are directed, they are held responsible till they have settled their bill, and ordered their papers discontinued.
4. If subscribers remove to other places without informing the publishers, and their paper is sent to the former direction, they are held responsible.
5. The courts have decided that refusing to take a newspaper or periodical from the office, or removing and leaving it uncalled for, is "prima facie" evidence of intentional fraud.

Pray for All.

BY VICTOR HUGO.

"Daughter, to Prayer!"

Pray thou for all who living tread
Upon this earth of graves;
For all whose weary pathways lead
Among the winds and waves;
For him who madly takes delight
In pomp of silken mantle bright,
Or swiftness of a horse;
For those who laboring, suffer still;
Coming or going—doing ill—
Or on their Heavenward course:
Pray thou for him who nightly sins
Until the day dawns bright—
Who at eve's hour of prayer begins
His dance and banquet light;
Whose impious orgies wildly ring,
Whilst pious hearts are offering
Their prayers at twilight dim;
And who, those vespers all forgot,
Pursues his sin, and thinketh not
God also heareth him.
Child! pray for all the poor beside:
The prisoner in his cell,
And those who in the city wide
With crime and misery dwell;
For the wise sage who thinks and dreams;
For him who impiously blasphemes
Religion's holy law.
Pray thou—for prayer is infinite—
Thy faith may give the scorner light,
Thy prayer forgiveness draw.

The Toothache.

As the poet tells us "there never yet was a philosopher who could bear the toothache patiently," perhaps the subjunctive may interest both philosophers and other people, being galvanic, in accordance with the spirit of the age: "If your tooth aches, take a piece of sheet zinc about the size of fourpence half penny, and a piece of silver, say a quarter of a dollar—place them together, and hold them between and contiguous to the defective tooth, and in a few minutes the pain will be gone as if by magic. The zinc and silver acting as a galvanic battery, will produce on the nerves of the tooth sufficient electricity to establish a current, and consequently relieve the pain." Whether the result will be as here set forth, we cannot tell, having had no occasion to try the experiment; but it is worth a trial, as more agreeable than destroying nerves or extracting the offender.

An Act to provide for the reduction of the public debt.

WHEREAS, justice and the support of the public credit require that provision be made for the reduction of the debt of this commonwealth.

Therefore,
SECTION 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by authority of the same, That the county commissioners of each and every county in this Commonwealth, are hereby authorized and required annually hereafter, at the usual period of making county rates and levies, to assess or cause to be assessed for the use of the Commonwealth upon all stages, omnibuses, hacks, cabs, and other vehicles, used, or possessed within this Commonwealth, by any persons, or by any corporate body or bodies, and upon all annuities over two hundred dollars, except those granted by this Commonwealth or by the United States, and upon all property real or personal, [not taxed under existing laws] held, owned, used or invested by any person, company or corporation in trust for the use, benefit, or advantage of any other person, company, or corporation, excepting always such property as shall be held in trust for religious purposes, three mills upon each and every dollar of the value thereof.

SECTION 2. The commissioners of each and every county shall include in the precepts, they shall hereafter issue to the ward, district or township assessors, the several objects of taxation mentioned in the preceding section, and shall require said assessors to ascertain the amount, description and value thereof, and make return to them as is now required by law, and the taxes on said property shall be assessed, levied, and collected in the same manner and the same proceedings shall be had in relation thereto, as is required by law in the assessment levy and collection of State tax on real and personal property, in the several counties respectively.

SECTION 3. It shall hereafter be the duty of each assessor within this Commonwealth, at the time of making the assessments in his ward, borough or township, to require every person, every firm and partnership, and the president, secretary, cashier, treasurer of every company or corporate body subject to taxation there in to deliver him a statement in writing, partly printed and partly written, shewing the aggregate amount of money due, and owing by solvent debtors to such person, partnership, firm, company, or corporate body, whether on mortgage, judgement, decree, bond, note, contract, agreement, accounts and settlements in the orphan's courts, and courts of common pleas, and other accounts, excepting executory contracts and agreements, where possession has not been delivered to the vendee under such contracts or agreements, and excepting notes, contracts, or accounts for work or labor done, and bank notes whether payable on demand, or at any specified time past, present or future, or whether the time of payment be specified or not, and whether containing an agreement to pay interest or not, whether written or verbal, and also the amount of all shares or stock held or owned by such person, company, firm or corporate body, in any bank, institution or company, now or hereafter incorporated in pursuance of any law of any other State or government, and all public loans or stocks whatever, except those issued by this Commonwealth, and all money loaned or invested on the interests in any other State, and the several items aforesaid, composing such aggregate, Provided, That this section shall not be construed to require any statement of notes discounted or negotiated or held by any banking institution.

SECTION 4. Each person, the president, secretary or treasurer of each company, and some member of each firm or partnership, from whom statements may be required under the preceding sections shall within fifteen days after being so required by the assessors, respectively make out and deliver to such assessor the statement or statements aforesaid, and the person making such statement or statements, shall certify over his proper signature, that the same is true and correct, and if any such person, member of a firm or partnership, or officer of such company or corporation, shall refuse or neglect to furnish such statement as is required by the provisions of this act, the assessor shall proceed to make out from the best means he may be able to obtain, a statement of money or stock specified in the preceding sections owned by such person, firm, partnership, company, or corporation.

SECTION 5. In case any person, company, firm or corporate body shall not exhibit and set forth in any statement made in pursuance of this act, the full aggregate amount of his, her, their or its money and stock as required by the preceding sections of this act, such person, company, firm or corporate body shall forfeit and pay a sum of one hundred dollars, which shall be recoverable by any person suing for the same in the name of the Commonwealth, as debts of like amount are by law recoverable, one half of which sum when so recovered shall be paid to the proper county treasurer for the use of the Commonwealth, and the other half

to the person at whose instance such suit shall or may be commenced and prosecuted to recovery, and nothing in this act be construed to require that any statement hereinbefore mentioned shall exhibit more or other facts than the whole or aggregate amount of the money or stock specified in the said preceding section.

SECTION 6. Each assessor shall at the time he is required to make return to the county commissioners of other property assessed by him, make return of the statements aforesaid, shall be by the county commissioners assessed and taxed in the same manner, for the same purpose, and at the same rates as are specified and provided for the assessment of money and stock by the act of the general assembly of this Commonwealth, entitled "An act to reduce the State debt, and to incorporate the Pennsylvania Canal and Railroad Company," approved the twenty-ninth day of April, one thousand eight hundred and forty-four, Provided, That in case any person, any member of any firm or partnership, any president, secretary, cashier, or treasurer of any company, or corporate body, shall refuse or neglect to make any statement as hereinbefore required, the county commissioners shall add to the amount returned by the proper assessor of money and stock as aforesaid, owned by any such person, company, firm or corporate body, an amount equal to fifty per centum thereon, and shall then proceed to levy the tax aforesaid, upon the whole amount thereof.

SECTION 7. The auditor general shall as soon as practicable or necessary after the passage of this act, make out and transmit to the commissioners of the several counties in this State, forms of statements required by the preceding sections of this act, as well as all other laws relating to the collection of State taxes, into uniform effect throughout the State, and the county commissioners shall thereafter from time to time, whenever the same shall be necessary, procure and deliver to the several assessors in their respective counties, a sufficient number of blank forms of statements as prescribed by the auditor general in pursuance of this section, together with all such directions as may be necessary to enable said assessors to discharge the duties imposed on them according to the true intent and meaning of this act.

SECTION 8. That hereafter all loans and stocks issued by any corporate body chartered by virtue of any law of this Commonwealth, the whole or any part of the interest whereon is guaranteed by the State, shall be subject to, and pay a tax for the use of the Commonwealth, at the rate of one-half mill on each and every dollar of the par value thereof, on which one per centum per annum of interest shall or may be paid by the Commonwealth, and an additional half mill on every dollar of the value thereof for every additional one per centum of interest which shall or may be paid by the said Commonwealth, Provided, That the amount of such tax shall be retained, and deducted by the State Treasurer, from and out of any payment or payments of such interest. And Provided further, That in those companies in which the guarantee is pledged on the capital stock the tax imposed by this section shall during the continuance of the guarantee be in lieu of the tax on the capital stock subscribed under the faith of the guarantee.

SECTION 9. That the fourth section of the act of fourth May, eighteen hundred and forty-one, entitled "An act to provide revenue to meet demands on the Treasury, and for other purposes," shall be, and continue in force no longer than the fourth day of May, eighteen hundred and forty-six, and so much of the said recited act as required the several banks within this Commonwealth, to receive the notes issued by them respectively, in pursuance of said act in payment of debts, shall be, and the same is hereby repealed, Provided, That in case any bank within this Commonwealth, shall have redeemed the notes issued by such bank, in pursuance of the said act, such bank shall be entitled to have said notes cancelled on the fourth day of May, one thousand eight hundred forty-six and receive from that date interest at the rate of six per cent. per annum.

SECTION 10. That from and after the passage of this act, the state treasurer shall be, and is hereby authorized to demand and receive the same fees in his office, for searches, copies of accounts, entries and papers filed, and for certificate and seal, as are allowed to be charged by the auditor general, by the act of first April, eighteen hundred and thirty-seven, which fees shall be by him paid into the treasury for the use of the Commonwealth, except when required by any member of the Legislature, during any session, for his use as a member of either House.

SECTION 11. That hereafter all dealers in goods, wares and merchandize, the growth, product and manufacture of the United States, and every person who shall keep a store or warehouse, for the purpose of vending and disposing of goods, wares and merchandize, where such person is concerned or interested in the manufacture of such goods, wares and merchandize, shall be classified in the same manner, and required to pay the same annual tax and license fee, as is provided and required in rela-

tion to dealers in foreign merchandize, Provided, That mechanics who keep a store or warehouse at their own shop or manufactory, for the purpose of vending their own manufactures exclusively, shall not be required to take out any license.

SECTION 12. That for the purpose of better securing the taxes now required by law to be paid by dealers in merchandize, the provisions of the fifth, sixth, seventh and eighth sections of the act of sixteenth April, eighteen hundred and forty-five, entitled "An act to increase the revenues, and diminish the legislative expenses of the Commonwealth," relating to the appointment of appraisers of mercantile taxes in the counties of Philadelphia and Allegheny, be, and the same are hereby extended to the remaining counties within the Commonwealth, Provided however, That the commissioners of each county, on or before the thirtieth day of December, in each year, And provided, That the written or printed notices required by the said sixth section of the said act to be furnished by the appraiser to the persons or firms assessed, shall only extend to the city and county of Philadelphia, and to Allegheny city, and the city of Pittsburg, in the county of Allegheny, and the notices of the assessments made by the respective appraisers of the persons and firms within the other portion of the county of Allegheny, and within the remaining counties of the Commonwealth, shall be given by at least four advertisements in at least two newspapers, if there shall be so many published in the county, And provided also, That the said notices shall be given as hereinbefore provided in the city and county of Philadelphia, the county of Allegheny, and in the remaining counties of the State, prior to the first day of July, in each year, and that no appeal shall be permitted from said assessments after the fifteenth day of the same month, and that as compensation for their services the appraisers of mercantile taxes shall receive the sum of thirty-seven and a half cents for each certificate of license issued in said counties respectively, and mileage at the rate of three cents, for each mile necessarily travelled in the discharge of his official duties, an account of which mileage shall be made out, and its correctness verified by the affidavit of the appraiser and on being approved by the Treasurer of the proper county shall be paid by him out of any State taxes in his hands, and said account so made out and paid shall be a sufficient voucher in the settlement of his account with the commonwealth.

SECTION 13. The court of common pleas of the city and county of Philadelphia is hereby authorized and required to appoint within twenty days after the passage of this act, and annually in the month of January, thereafter, two additional "appraisers of mercantile taxes" whose duties and powers shall be the same as are prescribed for the appraiser of mercantile taxes in said city and county.

SECTION 14. That all estates, real, personal and mixed of any kind whatsoever subject to collateral inheritance tax by the provisions of the first section of the act of the seventh of April, one thousand eight hundred and twenty six, entitled "An act relating to collateral inheritance" passing from any person who may die seized or possessed of such estate after the first day of May next, shall thereafter be made subject to a tax or duty for the use of the Commonwealth of five dollars on each and every one hundred dollars of the clear value of such estate or estates, and at the same rate for any less sum to be assessed and collected as now provided by law.

SECTION 15. That hereafter the duties to be paid to the state treasurer for the use of this Commonwealth on sales of groceries at auction in the city and county of Philadelphia, shall be three quarters of one per centum of the gross amount of such sales and so much of any law in force as fixes a higher rate of duty be and the same is hereby repealed.

SECTION 16. That the tri-annual assessments required under existing laws shall be made in the several counties, in the year one thousand eight hundred and forty-six, and tri-annually thereafter in the manner prescribed by the acts of assembly regulating the same.

SECTION 17. That in case the assessed valuation of property in any county shall hereafter exceed the aggregate valuation of property in such county as is or may be established by the board of revenue commissioners, the thirty-eighth section of the act, entitled, "An act to reduce the state debt and incorporate the Pennsylvania canal and railroad company" approved the twenty-ninth day of April, one thousand eight hundred and forty-four, shall not be construed as to exempt said excess valuation from taxation for state purposes, but the valuation for the several counties fixed by said commissioners shall be treated as a minimum valuation below which the aggregate amount of assessment in the respective counties shall not descend.

SECTION 18. That the commissioners of Bedford county be and they are hereby authorized and required to add to the assessments in said county for state purposes for the year eighteen hundred and forty-six, an amount equal to the sum that would have been assessed for the use of the state if one mill of state tax had

been added to the assessments of said county for the year eighteen hundred and forty-four agreeably to the provisions of an act entitled "An act to reduce the state debt and incorporate the Pennsylvania canal and railroad company approved the twenty-ninth day of April, eighteen hundred and forty-four.

SECTION 19. That all collectors of state and county taxes shall, upon the settlement of their accounts of taxes collected make an oath or affirmation that they have made a true and just return of all moneys by them collected for state or county taxes, and the several county treasurers are hereby authorized and required to administer such oath or affirmation, which shall be filed in the commissioners office of the proper county.

SECTION 20. That hereafter the penalty imposed by the second section of the act of the twenty-eighth February, eighteen hundred and thirty-five entitled "A supplement to the act, relating to county rates and levies and township rates and levies, and to the act relating to counties and townships and county and township officers," upon any person who shall refuse to serve as collector of taxes shall be fifty dollars, and so much of said section as is inconsistent herewith, be and the same is hereby repealed.

SECTION 21. That hereafter the period during which warrants hereafter to be issued to collectors shall be effectual for the collection of taxes, shall be two years and no more; and so much of the forty-fourth section of the act of fifteenth April eighteen hundred and thirty-four, entitled "an act relating to county rates and levies, and townships rates and levies," as is inconsistent herewith be, and the same is hereby repealed.

SECTION 22. That the act of fourteenth April, one thousand eight hundred and forty-five entitled an act for the relief of the city of Pittsburg, be and the same is hereby repealed, so far as relates to any undrawn balance in the treasury which may be due and payable under the provisions of said act.

SECTION 23. That when any person shall hereafter die, leaving real or personal estate, which by the existing laws of this commonwealth, is subject to taxation for State or county purposes, such property, so long as the same shall belong to the estate of such deceased person, may be taxed in the name of the decedent, or in the name of his administrator or administrators, executors, or his heirs generally, or in the name of any one of the administrators, executors, heirs; and in taxing it in the names of the executors, administrators or heirs, it shall not be necessary to designate them by their christian or surnames; and such tax on such real estate shall remain a lien on the part taxed for the period of one year, from the first day of June following the assessment of said tax, and may be collected from the person in possession thereof in the same manner as now provided by law; and all taxes heretofore thus assessed, are hereby declared to be legal, and may be collected in the manner herein provided. Provided also That the expiration of the lien of said tax shall not prevent the collection thereof within the time now provided in other cases, and where a different time is affixed by law for the existence of the lien of any such tax, this act shall not operate as a repeal of such law, but the same shall be construed as controlling the provisions of this section, so far as regards the time such lien is to continue in force.

FINDLEY PATTERSON.

Speaker of the House of Representatives.

WM. S. ROSS,

Speaker of the Senate.

Approved the twenty-second day of April, one thousand eight hundred and forty-six.

FRS. R. SHUNK.

Striking Fact.

The following statement is from a recent Circular of the American Institute, located at New York, which is not a partisan society, but is devoted to national progress in a national of view:

"Every article, that can be manufactured at home, and that has received a Protective Duty for seven consecutive years, without a single exception, has, by home competition, and consequent development of ingenuity alone, been reduced in price to the consumer below the foreign cost at the time of imposing the duty."

This brief summary from an undeniable source contains all the facts and arguments of the Tariff question, in the smallest possible space.

A YOUTH in China, enraged by the reproaches of his infirm mother for not supporting her in a proper manner, he rushed upon and strangled her! For this horrible crime he was sentenced to be cut into ten thousand pieces in the open market-place! which sentence has been confirmed by the Emperor.

CUTE.—A fellow climbed a pole of the Magnetic Telegraph at Baltimore, and applied his ears to the wires, in order to hear the news!