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

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GOVERNOR'S MESSAGE.

To the Senate and House of Representatives;

GENTLEMEN:—The Legislature has assembled at a time which is distinguished for the general health and prosperity of the people.

While we deplore the want and wretchedness of numbers of our race, resulting principally from the influence of unjust government, we are enabled, by comparing our condition with theirs, to appreciate the inestimable value of our own free institutions and are moved to unite our grateful hearts in adoration and praise for the wonderful goodness of our Heavenly Father, who has multiplied our civil and religious blessings, and has not only preserved us from the horrors of war, but has enabled us, out of our abundance, to feed the hungry, and has made us a great and a happy people.

Since the last adjournment of the General Assembly, the peace which had so long subsisted between this nation and the other nations of the world, has been disturbed by the war between the United States and Mexico. The grave causes which have produced this rupture are ably and satisfactorily set forth in the late annual message of the President to Congress. They show a dignified forbearance on the part of this government, under multiplied wrongs and aggressions, and a laudable desire to preserve peace while its blessings could be secured consistently with the national honor. A free people, conscious that they ask nothing but what is right, cannot submit to wrong, and however much they may deplore the evils of war, their just rights must be maintained. Hence Congress, on the 13th of May, 1846, announced, that by the act of Mexico a state of war existed between that government and the United States, and for the purpose of prosecuting it to a speedy and successful termination, the President was authorized to employ the militia, naval and military forces of the United States, and to call for and accept the services of fifty thousand volunteers.

In pursuance of the authority derived from this act, the President, on the 19th of May, 1846, requested the Executive of this State to cause to be enrolled and held in readiness, for muster into the service of the United States, six regiments of volunteer infantry, each to consist of ten companies, to serve for twelve months, or to the end of the war, unless sooner discharged.

In accordance with this request, general orders were issued on the 26th of May, 1846, announcing to the citizen soldiers that the offer of six regiments of volunteer infantry would be accepted, to be held in readiness for muster into the service of the United States. In pursuance of this announcement, the offers of ninety companies of volunteer infantry, sufficient to fill nine regiments, were received and transmitted on the 15th day of July, 1846, to the War Department. The patriotism and zeal which were so promptly and cheerfully manifested on this occasion, by the volunteers of Pennsylvania, give proof of their devotion to the service of the country, highly creditable to themselves and honorable to the State.

The six regiments thus called for, were not mustered into the service.

On the 10th of November, 1846, a request was made by the President for one regiment of volunteers from this State, to consist of ten companies, to be continued in service during the war with Mexico, unless sooner discharged. This request was announced on the 15th of November, 1846, to the volunteers who had previously tendered their services, and the regiment was promptly filled and mustered into the service of the United States at Pittsburgh, on the 15th day of December. Six of the companies composing the regiment, were organized in Philadelphia; one in Pottsville; one in Wilkesbarre, and two in Pittsburgh.

On the 14th December, 1846, a request was made by the President for another regiment of volunteer infantry from this State, to serve during the war with Mexico, unless sooner discharged. This regiment was filled, even with more promptitude than the former, and ordered to rendezvous at Pittsburgh, on the 5th inst. One of the companies composing this regiment, was organized in Philadelphia: one in Reading: one in Mauch Chunk: one in Harrisburg: one in Danville: two in Cambria county: one in Westmoreland county: one in Fayette county, and one in Pittsburgh.

The energy and exalted patriotism which have thus been evinced by the citizen soldiers of Pennsylvania, are an admirable illustration of the working of our free system, and of the strength of our government.

The officers and soldiers who have entered into the service of the country, are independent freemen, in the vigor of youth and manhood, intelligent and energetic, animated with the love of liberty, and proud of the dignity of being citizens of the United States. Such are the Volunteer soldiers of Pennsylvania, who have filled two regiments, and are ready to furnish any additional number that may be required.

In referring to the manly zeal of the soldier, allusion to the benevolence of the citizens who provided for their comfort on the march, and who became the guardians of those they left behind, and were dependant upon them, cannot be omitted. Those generous feelings, so admirably expressed, in which woman mingled the fullness of her patriotism, and the charms of her influence, cast a halo around the volunteer, when with lingering looks at the loved objects of home, he commenced his wintry march for the seat of war, and gave him the assurance that the blessings of the soldier's friends—of the whole country, were upon him, and their protecting care around his family.

That compensation, in addition to the small allowance made by the laws of the United States, should be provided for these brave men, who have devoted themselves to the country, is most reasonable. I submit, respectfully, to the General Assembly, the propriety and justice of invoking Congress to appropriate for their use, such por-

tion of the public land as may be sufficient to furnish a competent freehold to each of the officers and soldiers, who have, in compliance with the request of the President, volunteered to serve in the war with Mexico, and are mustered into service of the United States. A better disposition could not, in my opinion, be made of a part of the public domain.

It is to be regretted that, as the contingency which has arisen was not foreseen, there was no provision made by the Legislature, for defraying the expenses of the marching of the volunteers to the place of rendezvous. The allowance made by the general government, for this purpose, was little more than sufficient, with the most rigid economy, to pay the cost of transportation.—These men were hurried from their homes, with little time for preparation, and when they arrived and were mustered into service, the small sum for defraying their travelling expenses, which was their only compensation up to that period, was nearly exhausted. I submit to the General Assembly, the propriety and justice of refunding to them, the expenses of the march to Pittsburgh. The sacrifices they have made, and the spirit they have evinced, merits, in my opinion, this small acknowledgement from the representatives of the people.

It is proper to add, that, although this subject has been presented to the general government, no provision has yet been made to defray the expenses incurred by the volunteers, in preparing themselves to muster into service, under the request of the President, of the 19th of May, last. This subject, too, is worthy of the consideration of the General Assembly.

A detailed report of the proceedings in this State, for organizing the troops, to serve in the Mexican war, will be made as early as practicable by the Adjutant General, and submitted, as soon as it is received, to the General Assembly.

In connection with this subject, it is my duty to state, that, to the industry and ability of Adjutant General Bowman, and his assistant, Colonel Petruken, I have been essentially indebted, for the prompt, methodical and satisfactory arrangements, by means of which the duty that devolved upon me, in the organization of these troops, has been performed; and as existing laws make no provision, I respectfully submit, that suitable compensation for the services, which have been rendered, should be promptly made to these officers.

The debt and finances of the commonwealth, present one of the most interesting subjects that can engage the attention of the Legislature.

The following is an exhibit of the State debt, on the 1st of December last, as appears from the Report of Auditor General:

Total fund debt,	\$38,858,970 52
Relief notes in circulation,	1,081,661 00
Interest certificates, outstanding,	703,810 69
Interest certificates, unclaimed,	4,433 11
Interest on certificates, to August	
1, 1845, when funded,	44,423 21
Domestic creditors,	96,274 46

Total public debt, on the 1st December, 1846, \$40,789,577 00
Being \$196,816 22 less than it was on the 1st December, 1845.

The payment of the interest on the funded debt had been suspended for two years and a half preceding the 1st of February, 1845, for which certificates were issued, which constitute a part of the existing debt. In consequence of the non-payment of the interest, the balance in the Treasury had accumulated on the 1st of December, 1844, to the sum of \$663,551 88; and on the 1st day of February, 1845, the payment of the interest on the funded debt was resumed, and has been continued up to the present period, and the credit and honor of the State maintained.—This is a source of high gratification to our citizens, and has tended greatly to restore our good old Commonwealth, to the elevated and proud position she formerly occupied, and which, I trust, she is destined to occupy for all time to come.

While, however, we mingle our congratulations upon this comparatively prosperous state of affairs, it is proper that the true condition of our resources should be actually and critically examined, and always kept in view, not only to guard by ample provisions against the possibility of another punctually to meet all the demands upon the public Treasury, but to make provision for the commencement of a system for reducing the public debt.

It has been my constant endeavor, especially in the annual message of January last, and the special message of the 21st of April following, to impress upon the representatives of the people, the necessity and importance of this subject. In presenting it to the Legislature, at the last session, it became my duty to show that the taxes assessed on real and personal estate, together with all the other revenue that accrued within the fiscal year, ending on the 30th of November, 1845, were less than the expenditures of the year, by the sum of \$414,199 32, which deficit was supplied out of the balance in the treasury on the 1st of December, 1844, and by a diminution of the outstanding taxes. Thus,

On the 1st of December, 1844, the balance in the Treasury was, \$663,551 88
And on the 1st of December, 1845, it was 384,886 09

Showing a reduction of the balance in the Treasury of \$278,665 79
On the 1st of December, 1844, the estimated amount of available outstanding taxes was \$1,600,778 03

And on the 1st December, 1844, they were estimated at \$74,544 39

Showing a diminution of the outstanding taxes of 133,233 53
And making an aggregate diminution of the

balance in the Treasury, and outstanding taxes, during the year ending 30th November, 1846, of \$414,199 32

This statement demonstrates that the taxes, and other revenues assessed, and accruing within the year, were less, by the above sum, than the demands upon the Treasury during the same period.

The financial operation of the year, ending on the 20th of November, 1846, also exhibits a like deficiency, but less in amount.—Thus,

The balance in the Treasury on the 1st December, 1845, was \$384,886 09
And the estimated amount of available taxes outstanding at the same period, was 874,544 50

Making an aggregate amount of balance in the Treasury, and outstanding taxes, on the 1st of December, 1845, of 1,249,430 59

The balance in the Treasury on the 1st Dec., 1846, was \$384,678 70

And the estimated amount of available outstanding taxes, at the same period was 542,688 64

Making an aggregate of the balance in the Treasury, and outstanding taxes, on the 1st December, 1846, of 927,367 34

Showing a diminution of the balance in the Treasury, and outstanding taxes during the fiscal year ending on the 30th November, 1846, of \$332,063 25

It thus appears, that the taxes assessed, and the other revenues accruing within the fiscal year just ended, were insufficient to meet the demands upon the Treasury, by the above sum.

It will be perceived that the balance in the Treasury on the first of December, 1846, was greater than was estimated in the last annual message, and that the amount of the outstanding taxes has been reduced below the estimate then made.

As it was apparent that these recurring deficiencies would soon exhaust the balance in the Treasury, and all the arrearages of available outstanding taxes, I was impelled to urge upon the General Assembly, at their last session, with so much earnestness, the indispensable necessity of providing some additional revenue, to place the finances of the State upon a permanent basis.—Near the close of the session, an act was passed, entitled "An act to provide for the reduction of the public debt," which embraces some additional objects of taxation, and contains provisions for enforcing, more effectually, the intention of the act of 1844. It was, however, passed at a period of the session when there was no time for deliberation, and contains some provisions, which, in my estimation, ought to be modified. It seems to me that, an attempt to tax book accounts, and moneys due on contracts, will only prove vexatious to the citizens and officers, without adding substantially to the revenue. As the act of 1846 has not yet had time to produce any practical results, no certain estimate can be made of the amount of additional revenue it will produce; but it is believed that this law, together with the increase of the value of property, since the last triennial assessment, will, if the present triennial assessment is fairly made, enlarge the revenue derivable from real and personal estate to an amount equal to the deficiency that occurred in the accruing revenue of the last year. The loss of tolls, and the additional expenditures upon the public works, occasioned by the extraordinary flood of last Spring, is a subject which may be properly noted here. By reference to the report of the Canal Commissioners, it appears that they have estimated the loss of tolls occasioned by the delay in opening the navigation, at the sum of \$150,000, and that the cost of extraordinary repairs, required in consequence of injuries by the flood, was \$111,515; making the aggregate loss to the State, by this unusual casualty, \$261,515. If this disaster had not occurred, the accruing revenue, exclusive of the balance in the Treasury on the first of December, 1844, and the taxes then outstanding, would have been nearly equal to the demands upon the Treasury during the last fiscal year.

From the Canal Commissioners' Report it appears that the receipts from Canal and Railroad tolls, and charges from motive power were—

For the year 1843,	\$1,017,841 12
For the year 1844,	1,167,603 42
For the year 1845,	1,196,979 43
For the year 1846,	1,295,494 76

Showing a gradual and steady increase, during the above period. Even last year, notwithstanding the delay in opening the navigation, they exceeded those of 1844, by the sum of \$98,515 33. There is good reason, therefore, to believe, that if the public works shall continue to be conducted with the same degree of skill, industry, and integrity, with which they have been managed for some years past, the receipts from them will continue to increase, until the business upon them reaches their full capacity.

Some apprehensions have been expressed, that the construction of the great Central Railroad, between Philadelphia and Pittsburgh, may be the

means of diminishing the income from the improvements of the State. In this I do not concur; on the contrary, I entertain the opinion, that the increased commerce, which it will invite between our great Eastern and Western emporiums, and the regions which connect with them, will not only add to the revenues of the Columbia railway, but will greatly increase the productiveness of all our public works. Such, I believe, has been the experience of New York; and such, I doubt not, will, in a very few years, be that of our own Commonwealth.

I transmit, herewith, a statement showing actual receipts and expenditures, for the last fiscal year; and also, an estimate of the same, for the present year, made with much care, upon full consultation with the other officers of the government. From this estimate, it appears that the receipts of the year will exceed the expenditures, by the sum of \$194,441 11

The balance in the Treasury, on the 1st inst., was only \$438,986 68. It is, therefore, altogether probably, that it may become necessary to make some arrangement to anticipate a small portion of the revenue of the year, to meet the interest which will fall due on the 1st of February next. I recommend that some legal provision be promptly made for this purpose. This will not effect the financial calculations and estimated results of the year. I feel entire confidence that, taking into the view the operations of the whole year, the results will sustain substantially the estimates that have been presented.

The sum of two hundred thousand dollars, which is now annually appropriated to the cancellation of the relief issues, and which is included in the estimates, is discharging that amount of the public debt yearly, and is in fact, an existing sinking fund.

If, therefore, the conclusion at which I have arrived, shall prove correct, that the taxes assessed under existing laws, on real and personal property, with the ordinary revenues, and an amount from public improvements, equal to that received during the past year, will prove sufficient to pay the interest on the public debt, and other demands upon the Treasury, the annual increase of tolls upon the public works may be added to the present sinking fund of two hundred thousand dollars a year. From the experience of the three last preceding years, this increase may be fairly estimated, for some years to come, at one hundred thousand dollars per annum, and, if it be added annually to the existing fund for the cancellation of the relief issues, they will all be taken out of circulation in about three years, at which time the State will have a sinking fund of half a million of dollars, to commence the liquidation of her funded debt.

The application of this fund, annually, with its accruing interest, to the purchase of five per cent. State stock, at par, will, at the end of ten years, discharge \$6,288,929 of the public debt, and, at the end of twenty years, \$16,532,881, which will reduce the debt, including the cancellation of relief issues, at the end of twenty-three years from this time, to the sum of \$23,175,032. The net income from the public works will then, it may be fairly presumed, be more than ample to pay the interest on the State debt, and the people may be entirely relieved from all taxation, for the payment of interest. In fact, there is reason to believe, that the increased wealth of the State, and the accumulation of business on the public works, will at a much earlier period admit of important reductions in the taxes, without retarding the consummation of the foregoing plan for reducing the debt.—Notwithstanding some may be disposed to view these suggestions as visionary, I have the most entire confidence in their practicability, provided the public works shall continue to be managed with integrity and skill, the tax laws fairly executed, and the government, in all its departments, faithfully and honestly administered.

In connection with this subject, I respectfully recommend to the General Assembly, the propriety and policy of proposing to the people an amendment to the constitution of the State, under the form of the tenth article of that instrument, by which the income from the public improvements, after deducting the necessary expenses for repairs and superintendence—the revenue arising from the State tax, on real and personal property, for a certain period, and such other items of income as may be deemed expedient to include, shall be set apart and be sacredly pledged for the payment of the interest upon the public debt, and the gradual liquidation of the principal.

Such an amendment, judiciously arranged, would, I apprehend, meet with the decided approbation of the people of the Commonwealth. It would concentrate public sentiment upon a fixed object—remove all doubt of the fullness of the public credit, and lay the foundation for the final extinguishment of the public debt. It would give an additional security and assurance to the people, and to the public creditors, that, in no event could the public revenue be diverted from its legitimate object, and would furnish conclusive reasons for the prompt and cheerful payment of the taxes.

I would respectfully recommend a careful examination of the operations of existing tax laws. Taxes, however correctly they may be arranged by law, fall to a certain extent unequally upon the people, in consequence of their various circumstances and liabilities; but if to this unavoidable result be added careless and irregular assessments, by which large amounts of property escape taxation, great injustice is done to those who make an honest and full return of their taxable property.

The adjustment by Congress of the rates of duty on imports, is a topic that continues to divide public sentiment. In my message of the 7th of January last, I took occasion to express the views which I then entertained regarding it, and to these views I continue to adhere. I can entertain no doubt of the constitutional power of the federal government, to make such discriminations in the rates of duties on imports,

as may afford reasonable encouragement to domestic manufactures and productions which may be injuriously affected by foreign competition. This is a power incident to every sovereign State, and as the separate States of this Union are by the express terms of the constitution prohibited from its exercise, it follows that, unless it resides in the federal government, the United States are without this essential attribute of National sovereignty.

The extent of these discriminations, bearing, as they do, upon conflicting interests, and in some degree arraying those of one portion of the Union against another, can only be adjusted under the influence of that spirit of concession and compromise which prevailed in the adoption of the Constitution itself. The history of our legislation on this subject, demonstrates most conclusively, that a tariff, to be permanent, which is so essential to the manufacturing, as well as all the other great interests of the country must be reasonable and equitable, and that all attempts to establish a rate of ultra protective, or low horizontal duties, have only tended to keep the question in a state of constant agitation, than which nothing can be more prejudicial to the interests of the business community. I am, therefore, in favor of such just discriminating duties as may be sufficient to sustain all our great National interests against injurious competition from abroad; such as will give the home manufacturer, and producer, reasonable profits on his capital, and enable him to pay his workmen fair wages, without unnecessarily taxing the consumer.

Pennsylvania, possessing as she does such vast agricultural, manufacturing and mineral resources, and commercial advantages, has a peculiar interest in the adjustment of this question, upon a permanent basis. Should the changes made in the rate of duties, by the tariff act of 1846, affect injuriously any of the great interests of the country, we must unite our efforts to induce Congress, to whose care and discretion the subject is committed by the Constitution, and on whose wisdom and justice we may safely rely, to make all just and reasonable amendments.

From all the reflection I have been able to give this vexed and complicated subject, I am thoroughly convinced, that reasonable discriminating duties, such as can be permanently maintained, in connection with the operations of the Constitutional Treasury and a sound currency, will do more to promote the permanent and general prosperity of all the great interests of the country, than any other system of policy which can be adopted. High duties, with the employment of banks as the depositories of the public moneys, and a consequent inflation of paper currency, by which the advantage of the duty to the home manufacturer and producer is destroyed, are as certain to hasten and aggravate those commercial revulsions, to which all nations are exposed, as profligacy and vice are to produce want and misery.

The repeal or modification of the British Corn Laws, by which our agricultural products are admitted into British ports, while it was a measure dictated alike by sound policy and humanity, toward the suffering population of the United Kingdom, has had a most happy influence upon our farming interests. This measure has already augmented the demand for our breadstuffs, at enhanced prices, and there is reason to believe it will continue to increase permanently our agricultural exports, which cannot fail to add the general wealth and prosperity of the State and Nation.

In the last annual message I expressed my views at length in regard to the policy of the banking system, to which I respectfully refer. To the opinions therein contained, I continue to adhere. At present there is reason to believe that our banks are in a comparatively sound condition. Without ascribing this creditable and healthy state of things entirely to the policy which has been adopted, of limiting the amount of the banking capital, and making bankers, individually liable for the payment of their debts, I am persuaded that it has a salutary influence in preserving the soundness of the currency, and that it should be adhered to inflexibly.

I refer you with great pleasure, to the able report of the Canal Commissioners, for a detailed statement of the operations upon the public improvements during the past year.

The economy, skill and integrity, with which they have been managed for a few years past, have greatly tended to restore public confidence, and re-establish the credit of the State, and justly entitles every member of the respective Boards of Canal Commissioners, who has had an agency in producing this great reformation, to the gratitude and confidence of the whole community. I refer to the fact, with no ordinary satisfaction, that during the last three years there has not occurred, among all the officers and agents employed on the several lines of improvements, a single case of defalcation.

The improvement of the Ohio river, from its mouth to the city of Pittsburgh, has heretofore been deemed an object of sufficient national importance to claim the attention of the federal government. Numerous appropriations have been made for this purpose, but not sufficient to carry out any efficient and useful system. Many of the Western and South-Western States of the Union, are interested in this improvement. The connection, however, of the main line of our canals and railroads, at the city of Pittsburgh, renders its improvement an object of the greatest interest to this State. If it were made navigable during all seasons of the year (except when ice bound) for steamboats of a large class, it would add to the commerce of Philadelphia and Pittsburgh, and to the carrying trade upon the public works, an amount of business that cannot be readily estimated. I therefore suggest to the members of the General Assembly, the propriety of memorializing Congress on this subject, and pressing it upon the attention of the general government, unincumbered with any minor pro-