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AT THE OFFICE OF THE Jeffersonian Republican.

My Boyhood's Home.

BY E. R. WALTON.

Bring back my boyhood's golden hours
From the treasury of the past—
Oh, linger nigh! life's first Spring flowers,
That faded 'fore the blast;
The rocky cliff, the hill and glen,
The joy and laughter free;
I would I were a boy again—
Oh, bring them back to me.

Bring back my early childhood's home—
The altar and the hearth,
The song of praise—devotion's tone—
The lov'd that fled from earth;
The days that flitted by so fast,
—Life's streamlet to its sea—
Which lie deep buried in the Past;
Oh, bring them back to me.

In Fancy's realms, I wander still
By my boyhood's cherish'd home,
And gather flow'rs by brook or rill
And over wood-land roam.

Oh, linger nigh! though visions dim
And shadows faint ye be;
Tho' filled life's chalice to the brim,
Yet bring them back to me.

Getting over a Difficulty.

A countryman once brought a piece of board to an artist, with a request that he would paint upon it, St. Christopher, as large as life. 'But,' returned the artist, 'that board is much too small for that purpose.' The countryman looked perplexed at this unexpected discovery. 'That's a bad job,' said he; 'but look ye, sir, ye can let his legs hang down over the edge of the board.'

A SAFE BET.—Several gentlemen were riding in a car on one of the Boston railroads a few days ago, when the conversation turned on the next Presidential election, and the merits and prospects of Webster, Fillmore, Scott, Cass and others, were discussed at large. After some time, a solemn individual who had listened in silence, addressed the party thus: "My friends you are all of you wrong.— Before the election of 1852, the world will have come to an end, and Jesus Christ will be the President of the Universe!"

Up started an enthusiastic gentleman from the Granite State who stammering said to the Millerite—
"Sir I'll b-b-bet you ten d-d-dollars New Hampshire w-w-wont g-g-go for him!"
A roar of laughter greeted the exit of the Second Advent man as he removed himself to another car.

Natural Religion.

We have been not a little amused with the following definition of the religion of 'nature,' furnished by the Yankee Blade. It comes remarkably near the truth:

1. Look out for number one.
2. Use others all you can, and let them use you as little as possible.
3. Get money; honestly, if you can, but—get money.
4. Hold on to what you have got, and get as much more as you can.
5. Every one for himself, and the d—l take the hindmost.

Here you have the whole thing in a nutshell. There is no need of inking whole reams of paper with explanations of the subject, for here you have the exact doctrine in which the world believes and which is practised upon by a vast majority of people in every nation on the globe.

ECCENTRICITY.—The Providence Post tells the following story:—

"There is on the farm of Mr. Paris Mathewson, in Johnston, a male Turkey, who has the present season, set upon 21 eggs, and hatched 18 of them—having driven his better half from the nest, and taken upon himself all the cares of domestic life, and spurned all interference from the gentler sex. This isn't all. When his turkeyship got his own brood out of the shell he found that some of the women folks in the old flock had also been at work, and that there were, in all, 67 young turkeys to be taken care of. All these he has taken care of, and now is a sort of Lord Mayor of the whole tribe and knocks down all the old ladies that come into his presence. He is a queer fellow, and a good one into the bargain."

Final Report of the Board of Revenue Commissioners of Pa. for the year 1851.

Mr. Richards, from the committee on final report, made the following report, which was read and unanimously adopted:

To his Excellency, William F. Johnston, Governor of Pennsylvania:

The Board of Revenue Commissioners of 1851, respectfully present the following report.

The act of Assembly entitled "An Act to reduce the State debt, and to incorporate the Pennsylvania Canal and Railroad Company," approved the 29th day of April, 1844, provides for the appointment of one person from each judicial district of the Commonwealth, and that the person so appointed shall, together with the State Treasurer, constitute a board of Revenue Commissioners, to meet at Harrisburg triennially, for the purpose of equalizing the assessments and taxes for the use of the Commonwealth. The Commissioners are required to ascertain and determine the fair and just value of the property in the several counties, made taxable by law, adjusting and equalizing the same, as far as possible, so as to make all taxes bear as equally as practicable upon all the property of the Commonwealth, in proportion to its actual value. The act provides that the valuation fixed upon by the Revenue Commissioners, shall remain as the valuation for each county, until the next meeting of the Board.

In order to supply the Commissioners with the necessary data for the intelligent exercise of the important powers delegated to them, the commissioners of the several counties are required to furnish, for the use of the board, a statement under oath of the property liable to State tax, in their respective counties. It is also made the duty of all city, county, and township officers to furnish answers upon oath to such interrogatories as may be addressed them by the Revenue Commissioners. The several Boards have also resorted to the plan of sending interrogatories to private citizens, to be answered under oath, or otherwise; and individuals from the several counties have been examined orally, under oath.

The organization of a central revenue board was an experiment. It was notorious that the provisions for making the various objects of taxation, and insuring a full and correct return, were, in many cases, evaded.—The consequence was great dissatisfaction on the part of those who were conscious that they were discharging their duty to the State, and uneasiness even to those who apprehended that they were not evading taxation to the extent of others. A system of assessed property at its nominal, rather than its real value, had grown up at a time when no State tax existed, and when a conventional standard, so that it was uniform throughout a county, answered all the demands of local taxation, and had no effect beyond the district. To break up this system, to insure a just and equal valuation throughout the State was important not only as an act of justice to the county in which property was assessed at its real value, but in order to satisfy the tax payers in every part of the Commonwealth that they were bearing, but their just share of the public burdens.

The provision has been so successful as to place its propriety beyond doubt. The two previous boards passed through struggles which at times threatened their existence.—But in both cases their action was to increase the aggregate assessments of the Commonwealth. The board of 1845 added \$8,759,625,86 the board of 1848, \$7,114,274 to the valuation of the State. The public were satisfied that they acted with integrity, with impartiality and forbearance, and the good effect is seen in the cheerfulness with which the heavy tax, rendered necessary to sustain the honor of the State, has been paid.

The members of the present board were, without an exception, true to the duties upon which they entered,—none having become members of any previous board. Many of them commenced their labors with some doubts of the expediency of the act under which they met, and the ability of the board to render any service to the Commonwealth. The investigations of the last few weeks, and the facts laid before the Commissioners, leave no doubt on the mind of any individual in this body, that the board is an important feature in the Revenue system of the State. It is not alone, its direct influence which has proved of service. Its indirect operation is still more important. The knowledge on the part of the county and township officers that their proceedings are subject to severe and careful revision, serves as a salutary check to local partiality, and as an inducement to the honest discharge of duty.

The Board have been gratified to find that the laws framed with a view of insuring a correct estimate of the various objects of taxation, have been to a great extent of the real estate in the Commonwealth is within a reasonable approximation of the standard fixed by law. The same remark applies to personal

property—with the important exception of money at interest.

That this is not correctly returned, is the general opinion throughout the State. Fraudulent and evasive answers are given to the assessors, and although means are sometimes taken to insure a correct return, it is probable that a proportion amounting to one-half of the money at interest in the State, is never discovered by the tax collector, and so susceptible is this description of property of concealment, that it may be doubted whether the most ingenious legislative expedients will ever be able to reach it to a much greater extent.

The tax upon money at interest adds a large amount annually to the income of the Commonwealth, but its indirect operation is not beneficial. The citizens of the border counties invest large sums in the adjoining States, where money is not taxed, and thus evade returning such amounts to the assessor. In the larger cities, and particularly in Philadelphia, investments in the United States stock prevail to a great and increasing extent—this description of property not being liable to taxation for county and State purposes.—As a necessary consequence, the difficulty of borrowing money on real security—a matter of importance to the farmer—is daily becoming greater.

The fact that money at interest is taxable for local purposes, the amount levied being often double or treble that levied by the State, increase the temptation to concealment.—Were this otherwise, a much larger amount would no doubt be returned for State taxation, and less driven from our borders; but whether an immunity which would throw the whole of the county school tax upon real estate and visible personal property would be advisable, is worthy of consideration.

While, as already stated, an increased degree of accuracy has been effected in the valuation of real estate, the exceptions are of a character to call for serious attention. Too many cases still remain, in which assessors adhere to the old plan of estimating property at rates varying from twenty to thirty per cent. below its real value. This may be in but a limited number of townships in particular counties, yet the aggregate is considerable, and its injustice to the rest of the tax-paying community is obvious. Although assessors are sworn to assess property at its real value, means are found by which too many satisfy their consciences, and yet make true estimates so far below a fair valuation, as to retain the good-will of their neighbors, and insure their own re-election. Instances have occurred in which assessors, who had done their duty were defeated when candidates for re-election; and when restored to office, found the views as to the value of property so singularly changed, as to lead to the suspicion that some understanding on the subject before their election was a precedent. There is an evident temptation to a neglect of duty involved in the present mode of appointing assessors, which makes its defects evident, without enabling the board to suggest a satisfactory remedy.

The discrepancies, which by previous boards in relation to income from trades and occupations, and from salaries and emoluments of office still exist, and just and accurate returns are evidently needed to an extent, producing serious loss to the revenue. Any deficiency in the amount of these objects of taxation, operates the more injuriously, as the tax in our case is one, and the other two per cent.

While this body has no doubt of the value of a central board, for the revision of the proceedings in the several counties, they are satisfied there are defects in the present organization, which go far towards impairing its efficiency, and which can only be counteracted by laying before its members, and placing in their power, the means of procuring the amplest information. The numbers representing, as they do, particular districts, have naturally their local interests and predilections. Designating, as they do, the witnesses who are examined before them, they are not likely to select those whose estimates would tend to increase the valuations of the authorities at home. In adjusting the amounts subject to taxation in the various counties, a spirit of sectional partiality and mutual accommodation, must always have an influence, and that of a character not likely to promote the object for which the Board was established. But with the best intentions, there are other disadvantages.—As at present constituted, the Board is large, its members are brought together from all parts of the State, and often with but little knowledge before their meeting, of the revenue details of the Commonwealth. These sessions are limited to a short period, during which they are obliged to obtain, by such means as are in their power, the greater part of the testimony on which their decisions must be founded, to give that testimony the requisite examination. The answers to the interrogatories, both written and oral, and coming from county and township officers, as well as from private citizens, have always been numerous, and their details minute and often

contradictory. To compare, reconcile, and thoroughly digest these returns, is a task requiring quite as much time as the board, as at present constituted, can give, and all the experience in the discharge of their duties, that within that time they can acquire. Nor is the testimony, thus hastily collected, as complete and satisfactory as could be desired. That entire accuracy in the adjustment of the assessment of any county could be attained under any circumstances, is in the nature of things impossible. When some degree of error is inevitable, the revenue board has always leaned to the side of forbearance, rather than run the risk of doing any portion of the public injustice. Yet every increase in the aggregate valuation of the State, has been a step towards absolute accuracy, and has tended to equalize the whole amount of taxation, as distributed among the citizens of the Commonwealth.

In view of the impediments which have existed in the way of the action of the board, some Legislative enactments having reference to the testimony to be laid before future commissioners, might be of essential service. It is recommended that a law be passed making it the duty of the prothonotaries of the several counties to furnish the treasury department with lists of all the sheriff sales that have taken place within a year, immediately before the meeting of the board. The clerks of the Orphan's Courts should transmit a statement, showing all sales and appraisements of real estate, and the recorder of deeds, all transfers of property recorded in their respective offices during the same period, with in all cases, the rates of assessment.

The State Treasurer and Auditor General, should also be authorized to issue interrogatories, of the character now sent into the various districts by this board; addressing them to county and township officers, and to private citizens who might be supposed capable of furnishing information. This should be done so long before the meeting of the commissioners, as to admit of replies being received before they assemble. With this evidence before the board, they might at once proceed to the consideration, the evidence, and the adjustment of the valuation of the several counties. The delay now attending the earlier meetings of the commissioners, and the undue press of business towards the close of their sessions, would thus be obviated.

The answers to the interrogatories forwarded by the board to the commissioners of the several counties, and required by law to be answered under oath, have varied greatly in character. In some cases they are full, frank, and apparently candid. In other cases defective, not under oath as required by law, and evidently given with reluctance. The county authorities should understand, that answers of this character must always be regarded with suspicion, and are not likely to promote the interest of their constituents.

The defects in the returns arising from mistake, and from blending the objects of taxation bearing different rates, might be prevented to a great extent, by the Treasury Department furnishing blanks properly prepared, and requiring the returns to pursue the prescribed order. It is recommended that this be done hereafter.

It was at one time believed by the board that much valuable information would be derived from the returns accompanying the census of 1850, as filed in the office of the Secretary of State. The enquiries under the act of Congress, in relation to the property, industrial interest, and agricultural and manufacturing production of the country are minute, and if accurately answered, would furnish a mass of statistical facts not otherwise attainable.—The returns were, however, so imperfect, as to be useless. There were, besides, some doubt as to the correctness of the information afforded by the valuations of the assistant marshals; their estimates having, it is believed, often been hastily made, and on insufficient data.

By the 10th section of the Act of Assembly passed July 27th 1842, it is made the duty of the commissioners and associate judges of each county to sit once in three years as a Board, but the duty is still obligatory upon the commissioners.

The evidence before the Revenue Commissioners shows, that when this revision has been properly performed, it has been attended with the best effect. But in many counties the duty has been entirely neglected.—Townships, which through ignorance or design on the part of the assessors, are valued below the legal standard, escape adjustment, and, as a consequence, not only pay less than their proportion of the State tax, but evade their honest share of the county rates. This Board has become aware of great local irregularities, while they are frequently unable to fix the extent to a degree warranting any interference with the total valuation of the county. When an addition to the assessments of a county, predicated upon such delinquencies, is made by the central Board, the neglect of the commissioners is attended with the additional evil of compelling the portion of the county fairly assessed to pay a part of the general deficiency arising from the dereliction of particular districts. Some mode should be devised for preventing the neglect alluded to, whether by instructions emanating from the Auditor General's office, or by legislative enactment.

The inconveniences resulting from neglect on the part of County Commissioners prevail, as regards Philadelphia city and county, to their full extent, consequence of an act having been passed abolishing the County Board for that district.

It is thought highly expedient, by citizens of Philadelphia, best informed on this subject, that the State may have the benefit of the local equalization of taxes, as in other counties of the Commonwealth, and equal justice be done to the tax payers of the district. The Board has no doubt of the correctness of this view, and recommend that

the County Board of revision be restored accordingly.

The 7th section of the act of assembly approved April 26th, 1850, relating to taxes in Schuylkill county, has had a tendency to retard the assessment and collection of the State taxes. Under its provisions, about thirty appeals are now pending in the Court of Common Pleas of Schuylkill county. There is no good reason for special legislation in this case, and a repeal of the section is recommended.

Our observations have, thus far, related only to the assessment of taxes. Another branch of the general subject, not less important, has engaged the attention of this Board. We refer to the collection of the taxes assessed. It evidently matters little what system of assessment is adopted, or how carefully the various objects of taxation are designated and their amount ascertained, if afterwards counties are permitted to evade payment. The various reports of the Auditor General show deficiencies and inequalities which make it certain that some new mode of collecting taxes must be adopted by the State, unless the Legislature be willing to see a large portion lost, annually, to the treasury. While in counties like Delaware, Carbon, Adams, Lehigh, Franklin, Lancaster Northampton, and Berks, the deficiency of the amount received, below the assessed, is but from seven to ten per cent; in other counties we find this amount varying from twenty to over thirty per cent. The aggregate amount of tax assessed in the Commonwealth for ten years, from 1844 to 1851, inclusive, was \$11,626,667 66; while the amount paid into the treasury was \$9,922,455 94 showing a deficiency of \$1,694,212 or 14.58 per cent.

The valuation of the taxable property of the State in 1845, as adjusted by the Revenue Board, was \$420,296,140. The Board in 1848 fixed it at \$463,931,458; showing an increase of \$43,735,318. Yet the amount of tax received during the year 1845, was \$1,218,382,02, while there was paid into the treasury in 1849 only the sum of \$1,203,921, 23, and in 1850, \$1,217,821 75; showing that notwithstanding an increase in the amount of property to be taxed, which should have yielded at the lowest rate \$128,205 additional revenue per annum, there was an actual falling off of the revenue of the State.

A reference to a few counties will show how this state of things arises: thus in Centre county, the taxes assessed during ten years amounted to \$123,131, the amount paid into the State treasury was \$84,837—deficiency \$38,294, Monroe assessed \$36,755, paid \$24,167—deficiency \$12,588. Mercer assessed \$95,327, paid \$76,173—deficiency \$19,154. Schuylkill assessed \$78,301, paid \$27,492—deficiency \$50,809. Other examples might be found, but it is believed that these are sufficient to illustrate the defects of the present system.

A plan for the collection of State taxes has been adopted in a neighboring State (Ohio), which so far as this Board has been able to learn, has been found to work well; and which has been recommended with great unanimity by citizens of Pennsylvania residing on the border, and acquainted with its operation.—A bill has passed the House of Representatives, providing for the collection of taxes in Venango and Beaver counties, on substantially the same plan. It is believed by this Board that the system might be extended to the whole state with great advantage. We therefore recommend the passage of a law containing the following provisions:

1. Making it the duty of the county treasurers to collect the State taxes, and pay the same to the treasurer of the Commonwealth.
2. Requiring the treasurer of each county to attend at the place of holding elections in the several townships, wards, and boroughs of the Commonwealth, on or before a day to be fixed by law, for the purpose of receiving the State tax—from which a certain per centage, as determined by the Legislature, shall be retained by the county treasurer as his compensation for services rendered the Commonwealth.
3. Taxes unpaid after the day designated by the treasurer at his office, shall be paid to the county treasurer at his office, before the 1st day of October of every year, after which time the treasurer shall issue his warrant to the sheriff, authorizing and requiring him to collect the unpaid balances, with the addition of five per cent. for his compensation.
4. Making it the duty of the county commissioners to allow such abatements and exonerations as they may think just and reasonable to the sheriff, up to the first of January, annually, after which time the treasurer to charge the sheriff with the unpaid balance.

Had a plan for the collection of the State tax similar to the above been adopted ten years ago, it is estimated by this board that the State would have been saved more than one million of dollars.

The present session of the Revenue Board has added to the valuation of the assessments of the State, as returned by the county commissioners, the sum of \$6,883,153. The aggregate of taxable property of the State thus adjusted, is \$462,889,829. This amount may not be as large as might have been anticipated—the increase of taxable property from 1848 to 1851 being but \$29,857,371, or \$12,576,957 less than the increase during the corresponding period from 1845 to 1848. The value of property in many counties, as appears from the evidence before the board, has been seriously affected by the depressed condition of the iron manufacturers in the State, operating, as it does, directly upon the large amount invested in that business, and indirectly upon the agricultural interests, and the value of real estate generally in many counties.—With the cause, or causes, of this state of things, the board has nothing to do. They merely report the fact as presented to their notice by the evidence laid before them.

The members composing this body—now about to separate, with the probability that few or none of them will constitute a portion of any future board, feel it their duty to express their unanimous opinion, founded upon the investigations in which they have been engaged, of the value of the system of revision by a central board, and to express a hope that the Revenue Board may continue so long as taxation for State purposes is necessary,

affording, as it does, the only means for adjusting errors, and thus protecting the honest tax-payer. Its repeal they could only regard as a retrograde step which must inevitably be attended with evils of the greatest magnitude. Irregularities in the local assessments, varying with the intelligence and moral sense of every assessor in the State, might at once be anticipated. All that is required by our citizens in the various districts of this Commonwealth, is to be satisfied that they are paying but their fair and equal share of the general taxation. This board, in the conclusion of their labors, desire to record the gratification with which they have learned, from all parts of the State, that the burdens rendered necessary to preserve inviolate the honor of the Commonwealth, are cheerfully borne. That such will be the case until they can be materially lessened, or entirely removed, we cannot doubt; and that the people of this State may always, as now, be proud to bear the name of citizens of Pennsylvania.

JNO. S. RICHARDS,
WM. MATHIOT,
R. BROWN,
L. P. WILLISTON,
ALEXANDER BROWN.

New Tomb for a Horse.

A Parisian pen proposes the following English event for history:

At the recent races at Ascot, the famous horse Tiberius broke his leg by bounding against one of the posts of the barrier, while preparing for the race.—His owner, Lord Millbank, lost ten thousand pounds in bets upon him, besides his value, and others heavily—the law of the course being that all lost bets shall be paid, whether the failure to win come from accident or less speed.

Three days afterwards, Lord Millbank gave a very sumptuous dinner. The most distinguished of the English Peerage were present, and the conviviality ran high. Towards the close, the noble host rose in his place, and proposed to drink to the departed Tiberius. It was clamorously received, but the speaker remained standing, with his glass in his hand.

"We drink to Tiberius," said Lord Millbank, when the shouts subsided, "the most beautiful, the most admirable, the most spirited courser whose hoofs ever trod British turf."
Shouts again rose to the roof.
"You know," continued his Lordship, "the achievements of this horse. His deeds belong to history. Fame has taken charge of his glory. But it belongs to me—and to you, my Lords and gentlemen—to do honor to his mortal remains! I wished that this lofty courser should have a burial worthy of his deservings. He has it. My cook has fitly prepared him, and you have feasted on him to-day. Yes, my lords and gentlemen! this meat which you have relished so keenly—those dishes which awakened such inquiry as to what animal could be so delicious—it was Tiberius. The noble courser reposes in your stomachs!—May your digestions be light!"

At these words, the enthusiasm concentrated for a moment—possibly with some vague thought of an immediate resurrection—but, with a sudden burst of hurrahs, the idea took the turn of a sublimity, and another glowing bumper was sent to join the departed in his metempsychosis.

Getting Married.

Some of those old writers were curious fellows, and had strange ideas of matrimony, not at all attractive to us old bachelors. It is told by Sir John Moore, the father of the famous Sir Thomas, that he used to compare getting married, to a man thrusting his hand into a bag which contained twenty snakes and one eel; it was twenty to one he did not catch the eel. We strongly suspect, from this definition of matrimony, that Sir John at least must have caught a snake. About a hundred years after, Thomas Basted, Esq., fellow of New College, Oxford, penned the following epigram on his three wives:

Though marriage by some is reckoned a curse,
Three wives did I marry, for better or worse.
The first for her person—the next for her purse—
The third for a warming pan, doctress, & nurse.

The New York Atlas some time since related the story of a clergyman whose first wife was very rich, his second very beautiful, and the third, whom he married in his old age to nurse him and be his housekeeper, proved to be a Xantippe in her disposition and temper. He observed to one of his friends that he had three wives, the world, the flesh, and the devil. Cato, the ancient philosopher, who certainly is good authority, has wisely said "that he preferred the character of a good husband to that of a great Senator."—*Georgian.*

A stranger passing through one of the mountainous towns of New England, inquired,—

"What can you raise here?"
The answer was:
"Our land is rough and poor; we can raise but little produce, so we build school houses and churches, and raise men."

The man who climbed a freshly peeled, forty feet high poplar pole, and then drew the pole up after him, has been engaged by the Schenectady circus company to ride a switch-tail horse chestnut tree round the ring, without stirrups.