THE CAMBRIDGE CHRONICLE.

JAMES M. JONES
EDITOR AND PROPRIETOR.

"BE JUST AND FEAR NOT: LET ALL THE ENDS THOU AIMS'T AT, BE THY COUNTRY'S, THY GOD'S, AND TRUTH'S."

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Laws of Maryland.

NO 266.

Passed by the General Assembly of Maryland, their session which commenced on the last Monday of December, 1847.

AN ACT ENTITLED, A SUPPLEMENT TO AN ACT ENTITLED, "AN ACT FOR THE GENERAL VALUATION AND ASSESSMENT OF PROPERTY IN THIS STATE, AND TO PROVIDE A TAX TO PAY THE DEBTS OF THE STATE, PASSED AT MARCH SESSION EIGHTEEN HUNDRED AND FORTY-ONE, CHAPTER TWENTY-THREE.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That all persons and incorporated institutions of this State, that in the year eighteen hundred and forty-eight, and in all succeeding years, shall pay their State taxes on or before the first day of September of the year for which the said taxes are or may be levied, shall be entitled to a deduction of five per centum on the amount of said taxes; all that shall pay the same on or before the first day of October of the said year shall be entitled to a reduction of four per centum; and all that shall pay the same on or before the first day of November of the said year shall be entitled to a deduction of three per centum; and at the time of receiving the said taxes, the collectors or the treasurer, as the case may be, shall make the deductions aforesaid and note the same upon the receipts given to the persons or incorporated institutions so paying as aforesaid: but nothing in this section contained shall be construed to extend to the taxes paid or payable on the public debt of Maryland, or the stock loans of the city of Baltimore, which shall be collected and paid as is now provided by law.

SEC. 2. *And be it enacted,* That on all sums paid by any collector to the treasurer, on account of State taxes for the year eighteen hundred and forty-eight, and all succeeding years, on or before the fifteenth day of September of the year for which said taxes are or may be levied, the said collector shall be entitled to be allowed a deduction of five per centum; on all State taxes paid by him on or before the fifteenth day of October of the said year, a deduction of four per centum; and on all State taxes paid by him on or before the fifteenth day of November of the said year, a deduction of three per centum; which deduction shall in each case be noted by the treasurer upon the receipt given to said collector; and it is expressly declared to be the intent and meaning of this section, that the deductions aforesaid shall be made from the gross amount of the State taxes placed for collection in the hands of said collector, and said deductions shall not be in addition to those made under the provisions of the first section of this act.

SEC. 3. *And be it enacted,* That the taxes due for the year eighteen hundred and forty-eight, and succeeding years, shall be collected and paid into the treasury as follows: two-thirds of the taxes for eighteen hundred and forty-eight shall be paid by the collectors on or before the first day of January eighteen hundred and forty-nine, allowance being made for the deductions on so much of said taxes as may be paid in before the fifteenth day of September, the fifteenth day of October, and the fifteenth day of November respectively, according to the provisions of the second section of this act, and the other third in full on the first day of April eighteen hundred and forty-nine: and two-thirds of the taxes for eighteen hundred and forty-nine shall be paid, with the allowances aforesaid, on or before the first day of January eighteen hundred and fifty, and the other third in full on the first day of April eighteen hundred and fifty, and in the same manner for the succeeding years; and the taxes levied for eighteen hundred and forty-eight, shall be considered in arrear on the first day of January eighteen hundred and forty-nine, and shall bear interest from that date at the rate of six per centum per annum, and so for succeeding years; but no tax payer shall be charged with interest on his taxes by any collector until the said collector shall have left with said tax payer an account of taxes due from him before the same shall be in arrear as aforesaid.

SEC. 4. *And be it enacted,* That if any collector shall fail to pay into the treasury the amounts due from him according to the provisions of the third section of this act, at the times specified in said section, he shall be charged with interest thereon at the rate of six per centum per annum, from the times specified for the payment of said amounts, whether he has collected interest from the tax payers or not; and in case of any such failure to pay, the said collector shall be subject to all the provisions of the forty-eighth section of the act to which this is a supplement.

SEC. 5. *And be it enacted,* That it shall be the duty of the commissioners and levy courts of the several counties, and of Howard district, and of the appeal tax court of the city of Baltimore, on or before the first day of June next, to assess at the full cash value thereof the capital stock of all incorporated institutions and companies chartered by this State, whose place of business may be situated within the limits of said counties, district or city, respectively, and before proceeding to fix the valuation of the capital stock of any such institution or company, the said commissioners, levy courts or appeal tax court, shall give twenty days' notice to the president or other proper officer of the said institution or company, of the time of their meeting to fix said valuation, in order that the said president or other proper officer may produce before them such evidence in regard to the true value of the said capital stock as he may deem proper, and if any of said institutions or companies shall refuse to appear or render such evidence in regard to the value of their stock, it shall be the duty of said commissioners, levy courts or appeal tax court, on the best information they can obtain, to value the said capital stock of said institution or company to the utmost sum the same may be worth in cash, and shall assess such institution or company accordingly, and after said valuation is fixed, it shall be the duty of the said commissioners, levy courts and appeal tax court, to deduct from the amount of the assessment of property in the said counties district and city, respectively, the assessed value of all real and personal estate belonging to the said institutions or companies, and the State, county or city taxes shall thereafter be levied on the value of said capital stock fixed as aforesaid; and the said commissioners, levy courts and appeal tax court shall send to the Treasurer of Maryland an account of the assessment made under this act, as soon as the same shall be completed.

SEC. 6. *And be it enacted,* That it shall be the duty of the president or other proper officer of the banks, and of all other incorporated institutions and companies chartered by this State, semi-annually, on the first day of January and the first day of July in each and every year, to pay to the Treasurer of Maryland the amount of the tax imposed upon the capital stock of said banks, institutions or companies by the act of March session eighteen hundred forty-one, chapter twenty-three, and its supplements, whether such banks, institutions or companies, or any of them, have or have not declared any dividends or earned any profits, without regard to the place of residence of the stockholders therein.

SEC. 7. *And be it enacted,* That in all cases where any incorporated institution or company in this State has no capital stock, so called, the property and assets of said company, whether real estate, judgments, private securities, or of whatever nature shall be assessed and the tax levied thereon, and it shall be the duty of the President or other proper officer of said institution or company, to pay to the Treasurer the amount of State taxes due on said property and assets, at the time and in the manner provided in the sixth section of this act, and also to pay to the collector of the county, the amount of all taxes due to said county on the said property and assets.

SEC. 8. *And be it enacted,* That it shall be the duty of the President or other proper officer of any Savings bank, institution or other corporation in this State, which shall receive deposits and give therefor certificates of deposits bearing interest, to furnish to the Treasurer of Maryland, on the first day of July, in each and every year, the aggregate amount of deposites in such corporation, and to pay over to the said Treasurer on said day, out of the interest due to the depositors, the State tax on said certificates; and said President or other officer shall in like manner furnish to the commissioners, levy court, or appeal tax court, as the case may be, of the county, district or city, in which said institution or corporation is situated, a list of the depositors in said institutions or corporations respectively, with the amounts deposited by them at the time of the annual meeting of those bodies for levying county taxes, or shall agree with the said commissioners, levy court or appeal tax court, as the case may be, to pay the taxes on such amount of deposits, as may be agreed upon between the said commissioners, levy court, or appeal tax court, without resort to the individual depositors.

SEC. 9. *And be it enacted,* That it shall be the duty of the president or other proper officer of any incorporated institution or company of this State, which shall have issued any bonds, certificates, or other evidences of debt bearing interest, for any loan contracted by them, on the first day of July in every year to make return to the Treasurer of Maryland of the aggregate amount of said bonds, certificates or other evidences of debt, and to pay over to the said Treasurer, on said day, out of the interest due to the holders of the said bonds, certificates or other evidences of debt, the State tax thereon, and said president or other officer shall in like manner furnish to the commissioners, levy court or appeal tax court, as the case may be, of the county, district or city, in which said corporation is situated, a list of the holders of the said bonds, certificates, or other evidences of debt, at the time of the annual meeting of those bodies for levying taxes.

SEC. 10. *And be it enacted,* That it shall be the duty of the president or other proper officer of the banks and other incorporated institutions in the several counties and Howard District and the city of Baltimore, and they are hereby directed to furnish annually on the first day of March to the levy court or commissioners or appeal tax court of each county, district or city in which any of its stockholders may reside, a list of the said stockholders respectively, so far as the place of their residence may be known to said president or other officer as aforesaid, together with the amount of stock in said banks, institutions or companies held by each of said stockholders; but such list need not be furnished by any corporation to the levy court, board of commissioners or appeal tax court of any county or city with which the said corporation may have made an arrangement for the payment of the county or city tax on its capital stock, without reference to its individual stockholders.

SEC. 11. *And be it enacted,* That stocks and securities held by or for the use of any incorporated charitable institution of this State, shall be hereafter exempt from taxation for either State, country or city purposes, to the amount of ten thousand dollars; *provided,* that any such institution holding property already exempted from taxation shall be entitled under this section to no further exemtion than will make the total amount of its property exempted equal in value to fifteen thousand dollars.

SEC. 12. *And be it enacted,* That it shall be the duty of the clerks of the several county courts and of Howard District court, to return to the levy court commissioners or appeal tax court, as the case may be, on the first day of March in each and every year, a list of all judgements and decrees which shall not have been before returned together with the amount for which the same were obtained, and the names of the persons holding the same in order that such judgements and decrees may be assessed at their true value by the said levy courts, commissioners or appeal tax court, as the case may be; *provided,* that judgements obtained on causes of action that accrued before the first day of January, eighteen hundred and forty-two, shall not be assessed by said levy courts, commissoners or appeal tax court, nor shall such judgments be assessed as shall have been obtained on any bond, note or other cause of action already valued and assessed, and the said clerks shall be allowed respectively, the sum of ten cents for each judgement or decree so returned, to be paid by the counties, district and city aforesaid, respectively.

SEC. 13. *And be it enacted,* That it shall be the duty of the registers of wills of the several counties and Howard District, annually on the first day of March to return to the levy courts, commissioners or appeal tax court, as the case may be, a summary account of all property that shall appear by the records of the several orphans courts to be in the hands of each and every executor, administrator or guardian in their capacity as such, and all such property, if not before assessed, shall then be assessed, & every executor, adm'r. or guardian, shall be liable to pay the taxes levied upon any & all of said property in his hands, and shall be allowed by the orphans' court in his accounts for all taxes so paid by him: and the said register of wills for the performance of the duties imposed by this section shall be entitled to receive from the several counties, Howard District, and the city of Baltimore, respectively, such compensation as the levy courts, commissioners or appeal tax court may in each case deem proper.

SEC. 14. *And be it enacted,* That in all cases where discoveries of assessable property are made by the levy courts, commissioners or any other body having the power to levy taxes, either from the returns of the clerks of counties, under the provisions of the seventh section of the act of eighteen hundred and forty five, chapter two hundred and three: and of the twelfth section of this act, or from the returns of registers of wills under the thirteenth section of this act, or in any other way, the said levy court, commissioners or other body shall have full power to assess said property so discovered, and to add the same to the amount on which the regular levy of taxes is to be made for the use of the State, county and city, respectively; *provided,* that in case it shall appear by the recital of any mortgage returned by the clerk of any country as aforesaid, that there is no debt due by the mortgagor, to the mortgagee, but that the said mortgage was given to secure the mortgagee against a contigent liability as security for said mortgagor on a debt recited in said mortgage, then the amount of said debt shall be assessed to the person to whom it appears to be due, but the mortgagee shall not be assessed on said mortgage, unless his liability for said debt shall have become fixed before or at the time of said return.

SEC. 15. *And be it enacted,* That whenever any person shall make application to the levy courts, commissioners or appeal tax court, as the case may be, to make him or her an allowance or deduction, on account of the sale, transfer, alienation, loss, destruction or removal of any property, or the collection or payment of any public or private security for money, it shall be the duty of the said levy courts, commissioners or appeal tax court, to interrogate such person on oath in reference to the said property or security, and the disposal of the same, and especially to require him or her to state to whom said property has been sold or transferred, the amount of the purchase money, or the money collected and paid, and how the same has been invested; and it shall also be the duty of said levy courts commissioners or appeal tax court to interrogate the said person on oath in reference to any acquisitions or investments made by the said person and not already assessed, and the amount of all such acquisitions and investments, in whatever description of security, shall be added to the assessable property of the person so applying, and charged accordingly; and if the said person refuse to answer the interrogatories proposed as aforesaid, no allowance of deduction shall be made on his or her assessment.

SEC. 16. *And be it enacted,* That the powers and duties of collectors and deputy collectors under the forty-third section of the act to which this is a supplement, and the act of December session, eighteen hundred and forty-one, chapter one hundred and sixteen, section six, are hereby declared to extend to the valuation and assessment of all property which may have been created, acquired or accumulated since the original valuation under the act to which this is a supplement, or which may be hereafter created, acquired or accumulated, and of all buildings, improvements and works, erected or made since said original valuation, or which may hereafter be erected or made; and the levy courts and commissioners of the several counties and Howard District, are hereby authorized to allow to the said collectors such compensation as they may deem proper for the performance of their duties as assessors, to be levied with other county charges.

SEC. 17. *And be it enacted,* That every collector and deputy collector, before proceeding to execute the duties imposed upon him by law, shall take the following oath or affirmation, as the case may be, to wit: I, collector or deputy collector of do swear or affirm, as the case may be, that I will well and truely execute the duties imposed upon me by the act for the general valuation and assessment of property in this State, and to provide a tax to pay the debts of this State, and its supplements, and all duties imposed upon me by law, and that I will justly and impartially value all property which I shall be authorised to value agreeably to the directions of the said act and its supplements, according to the best of my skill and judgement; which oath or affirmation may be administered by any justice of the country, district or city, and shall be filed with the levy court, commissioners or register of the city of Baltimore, as the case may be.

SEC. 18. *And whereas,* Baltimore county is one year behind the other counties in the levy of her taxes, therefore, *be it enacted,* That the provision of this act shall extend to Baltimore county.

SEC. 19. *And be it enacted,* That this act so far as is consistent with its provisions, shall be in force from and after the day of its passage.

D. CLAUD, Treasurer.

April, 15, 1848. 3ws.

TERMS

THE CAMBRIDGE CHRONICLE, is published every Saturday morning, at *Two Dollars and Fifty Cents* per annum, payable during the year, or *Two Dollars* per annum, payable in advance The paper will be sent to any address six months for One Dollar, payable in advance, or One Dollar and Twenty-five Cents if not paid until the expiration of six months.

No subscription will be received for a shorter period than six months, nor will the paper be discontinued until all arrearages are paid, unless at the discretion of the publisher.—A failure to notify a discontinuance will be always considered a new engagement, and the paper forwarded accordingly.—Single copies 6 cents.

☞The "Chronicle" has, probably, a more extensive circulation than any paper on the shore, and is therefore the most advantageous Journal for the publication of Advertisements, which will be inserted on the following terms:

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POETRY.

FOR THE "CHRONICLE."

YOUTH AND MATURITY.

Fond memory delights to dwell
Upon those scenes long past;
Those happy days of youthful glee,
Alas! too bright to last.

Go back with me a few short years
My friend, and where were we?
Among the joyous scenes of youth,
All life and gaiety.

Our sun of life had just arose,
Upon a cloudless sky;
And future visions bright to view,
Did dance before our eyes.

Had some kind friend to us revealed
Our future life and fate,
Amazement would our minds have seized,
At what he should relate.

Instead of what our fancy saw,
A pathway strewed with flowers,
We should have spied a dreary way,
Scarcely refreshed with showers.

The cup of pleasure almost raised
To satisfy our thirst,
Is dashed aside and we are left
More eager than at first.

Our hopes of gain, or power, or fame,
Crushed to the very dust,
And all our earthly treasure here,
Consumed by moth and rust.

Thus left without the golden rays
Of hope our hearts to cheer,
We sigh away our life in vain,
A prey to every fear.

Such, such, alas! is life, my friend,
To those who make their all
Consist in what this world can give,
And disregard the call

Of sovereign mercy, who hath said,
"Seek ye not worldly good,
For if in heaven ye put your trust
Ye shall not want for food."

Cambridge, Md., 1848. C*****

THE LIFE OF CHRIST.

BY REV. T. B. THAYER.

How eloquent is the life of Jesus. How full of instruction are all his actions. In them we see more of God, and of the true man, than in the life and actions of any other who ever walked upon our earth. From them, more than from any teacher or guide the world has known, we learn the greatness of the human soul, and the tenderness of the human heart; more of the divine strength of the true believer, and of the trials to which it is subjected; more of the need we all have of greater patience, gentleness and meekness one towards another.

The life of this holy being has done more for the weak and tempted, for the sorrowful and despairing; more for the purity of man's affections, and the righteousness of his life; more for the destruction of evil, and for the promotion of virtue and love; than all the axioms and wise sayings of the sages of ancient times. The latter have mostly fallen like rain in the desert, bringing forth no greenness or fragrance or fruit: but the former has come down like dews on Hermon, or the gentle rain on the tender herb, fertilizing and beautifying the face of all the land, and causing it to bud and bring forth, giving seed to the sower and bread to the eater.

Everywhere the ignorant have come to him, asking the way to eternal life. And the afflicted and dying have turned a beseeching eye to him for that strength and comfort so needful to help them to bear up in the great trial, with composure and peace. And the philosopher has often laid aside his robe and pride, to sit at the feet and listen to the words of a wiser than Solomon or Plato And the vicious have felt themselves rebuked in the presence of so much purity; and the angry man, and the revengeful, have covered their faces with shame, beholding such meekness and forbearance on the part of insulted and injured goodness. And the tempted ready to yield to the clamor of passion, or the enticements of sin, have felt a sudden increase of virtuous strength, as they have looked upon him struggling successfully against the evils with which human nature is beset—him who, though 'tempted at all points as we are, was yet without sin.'

Yes, truly, many a one that would have fallen and perished by the way but for Jesus, has through the power of this, triumphed over evil, and gone on his way rejoicing. Many a one has softened the harsh tones of anger, listening to the mild voice of Jesus; and the speech begun in the discord of hate, has ended in the beseeching accents of love. And not unoften he who raised his hand to strike, seeing Jesus before him, has held it uplifted to pray, till he has become strong enough to overcome evil with good.—*Christian Freeman.*

MRS. ADAMS.

The widow of the venerated John Quincy Adams, forms the subject of a very interesting memoir in the Pittsburgh Gazette, furnished by a correspondent of that paper. He says: Mrs. Adams, rendered illustrious for the long list of honors she has shared, in common with her husband, and with whom she lived for more than half a century, is a severe sufferer in mind and body, from the death of her lamented partner. Some few incidents in the life of this lady, may not, at this time, be uninteresting to the readers of this Gazette. She was born in England, on the 11th of February, 1775. She was the daughter of Joshua Johnson, a Maryland gentleman, who went from America to London, where he became eminent as a merchant. During the war he left England for France, where he acted as Commercial Agent of this country, and returned upon the ratification of the treaty of Peace. Mr. Adams found his future wife at London, when acting under a commission conferred upon him by General Washington, in 1794, for exchanging the ratifications made under the treaty of November of that year. Mrs. A. was married at All Hallows Church, London, on the 26th of June, 1797, and followed her husband to Prussia, where Mr. A. was presented as the first American Minister from the U. States. Mr. Adams conferred honor upon the country at a time when the United States was recognized as an equal among the nations of the earth. Her next theatre of service was in Washington; after this at the Court of St. Petersburgh, and this from 1809 to 1814, the most exciting, and perhaps, the most revolutionary period in the history of Europe, and embracing a part of that interesting period of our own history, when the country was at war with England. Mr. Adams resided longer at St. Petersburgh than any one of our American Ministers, excepting Mr. Middleton; and this lady was left there for a brief period, while her husband was called to another field of service. Mrs. Adams came alone from St. Petersburgh to Paris, after the treaty of Peace had been signed by Mr. Adams, at Ghent. She was at Paris during the most memorable period of Napoleon's supremacy, and passed the world wide hundred days' at the French Metropolis, in the midst of the whirl of excitement, incident to the struggle between the Bourbons and the Revolutionist. After a short residence in France, followed by a longer one with her parents, in the neighborhood of London, Mrs. Adams came to Washington, in 1816, where her husband had been called as the principal member of Mr. Monroe's cabinet. Eighty years as Secretary of State, four in the White House, and fifty-one years the champion of her distinguished husband, Mrs. Adams has seen more of Court life, and that in every variety, from the boastful ostentation of Royalty to the simplicity of our own Republican habits, than, perhaps, any living woman.

MAL-APROPOS THANKS.

Some years since, there lived in a neighboring State, a most worthy, excellent old man, a leading member in the Methodist church, one in whose heart there was no guile. The old man never missed "the stated preaching of the gospel," and from his extreme deafness, his seat was always under the pulpit.

The Methodist clergy are seldom settled longer than one or two years in the same place, consequently farewell sermons are of frequent occurrence.

Upon one occasion, our old friend was in his usual place to listen to the last sermon which the preacher, whose term had ended, was to preach to that congregation. Naturally, in alluding to the past year, he commented upon all they suffered and enjoyed together—and that now it was with an aching heart, that he was compelled to say, that this was the last time, in all human probability, he should ever address them. Our old friend, who heard only here and there a word, and from the deep feeling evinced by both Pastor and people, concluding that some touching address must be making, and, to the utter astonishment of the whole congregation, in his honesty and from the fullness of his heart, shouted out—"Amen! amen! The Lord grant it, amen!"

We need not say, that the poor preacher's *pathos*, at this peculiar running commentary, was brought up with a "round turn."—*N. Y. Spirit of the Times.*

WOMAN.—A gallant contemporary thinks that this world would hardly be worth living in were it deprived of woman. Listen to his rhapsody:—"Who would remain in a garden from which the birds have departed, or beneath a sky that the sweet stars had forsaken? Let cynics prattle as they may, our existence here without the presence of the other sex would be only dark: the affections of woman are the bow of beauty, and promise which spans the life of man, from his cradle to his grave."

☞A sick person who had not slept for many nights, was asked if he did wish to have a clegyman attend him, and whether he wished any particular one. He replied, "yes, send for Mr. D——." He came. The sick man requested a sermon. Mr. D. started with surprise, and desired to know the reason why. The invalid said, "I never heard you preach but three or four times, and invarably I fell asleep; so I thought that a short discourse might enable me to take a nap—which I very much need, not having slept any for several nights."

Querities.—When is a pig like a paragraph?—When he is penned.