EASTON GAZETTE.

WHERE THE PRESS IS FREE—"Literature well or ill-conducted is the Great Engine by which all Popular States must ultimately be supported or overthrown—RELIGION purifies the Heart and teaches us our Duty—Morality refines the Manners—Agriculture makes us Rich, and Politics provides for the enjoyment of all."

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A BILL

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.

Section 1. Be it enacted by the General Assembly of Maryland, That all real and personal property in this State, all chattels real and personal, all goods, wares and merchandise, and other stock in trade, at home, or not permanently located elsewhere, the interest or proportion in all ships and other vessels whether in or out of port, owned by persons residents of this State, all debts secured by or due on judgment, decree, mortgage, bond, bill of exchange, promisery note from solvent debtors, except debts due for goods sold and delivered after the passage of this act, and bank notes; all shares owned by residents of this State in any bank institution or company, incorporated, in any other state or territory, all debts due to residents of this state by solvent debtors residing out of this state, except debts due for goods sold and delivered after the passage of this act, all investments in securities, or stocks of other states, made or held by residents of this state, all public loans and stocks whatsoever, (except those created or issued by the United States), owned or held by residents of this state, all stocks or shares in any bank institution or company, incorporated by this state, and all other property of every description what soever, shall be valued agreeably to the directions of this act, and shall be chargeable according to such valuation with the public assessment: *Provided*, That nothing herein contained shall be construed to authorise the assessment of any tax upon property belonging to the United States, to this State, or to any county or city in this State or to any incorporated literary or charitable institution, county schools, houses for public worship, burying grounds, the crop and produce of lands while in the hands for the producer, or his, her or their agent provisions for the use and consumption of the persons to whom the same shall belong and his or her family, plantation, utensils and working tools of mechanicks and manufacturers, moved or worked by hand, and the produce of their respective occupations whilst in their possession or possession of their agents, wearing apparel, fish, at the time fishermen may be employed in catching, salting and packing the same, or which they retain in their possession or that of their agents unsold, household manufactures, judgments, bonds mortgages, promissory notes, or other securities, belonging to any bank or other incorporated institution, the capital stock whereof is made subject to taxation by the provisions of this act, nor any goods, wares merchandise, or other property belonging to persons not residents of this state in the hands of factors in this state for sale.

Sec. 2. Divides the State into assessment districts. The smaller counties are not divided, the larger counties are each divided into several districts.

Sec. 4. Contains the oath to be taken by the assessors.

Sec. 5. Provides that the assessors shall meet in their respective counties at the places where the county Courts are held, on the last Tuesday of the present month, and then and there proceed to the consideration of this act, and the instructions which the Treasurer of the Western Shore is thereby directed to prepare for them in regard to the manner in which the duties thereby imposed on them shall be executed.

Sec. 6—Requires a majority of the assessors to concur in the valuation of property, and if a majority of the assessors do not concur, they shall severally report to the levy court, their views of the value of the property, and the levy court shall thereupon decide the matter.

Sec. 7. If any assessor shall die resign, refuse to serve or neglect to attend as above appointed, the levy court will be required to fill the vacancy, and the levy court are, to that end, also required to assemble at the Court House on the last Tuesday of April and the failure of any one appointed assessor, to file with the clerk before the last Tuesday in April a certificate that he has taken the prescribed oath, will be taken as evidence of his refusal to serve.

Sec. 8. Imposes a penalty of $500 upon any assessor who shall neglect to make the required returns.

Sec. 9. Makes it the duty of the assessors to inform themselves by all lawful means of the value of all the property in their districts, and to assess it at its full cash value, and all property owned by persons residents of this State, and not permanently located elsewhere, within this State, shall be valued to the owner in the county, district, or city, wherein he or she may reside, and they shall specify in their returns.

1. The names of tracts of land owned by each individual, the quantity of acres and the value thereof.
2. The negro slaves according to their ages, with their aggregate value.
3. Stock in trade, its general description and value.
4. Public securities liable to valuation, particularly specified, with their respective values.
5. Bank stocks and other stocks particularly specified, with their respective values.
6. Private securities,
7. Live stock;
8. Household furniture.
9. Plate.
10. Gold and Silver watches.

} The aggregate value of each.

11. Property of other descriptions.

Sec. 10.—The assessor to have power to require the owners of land to make oath of the number of acres owned by them, and the location thereof, the oath to be administered by an assessor.

Sec. 11.—Persons owning or having charge of slaves to give an account of their age, value, &c, under oath if required; the slaves to be submitted to the view of the assessors if required. Slaves too old for labor are exempt.

Sec. 12—Every person required to give a full and particular account under oath, if required of all the property owned or possessed by him, distinguishing that owned by him, from that under his management and belonging to others, all property, if practicable, to be produced before the assessors should they require it.

Sec. 13.—Any person refusing to render an account of his property as above provided for to forfeit a sum not exceeding one thousand dollars, the assessors in that case to make the valuation by the best information they can obtain, any person giving a false account to be subject to a like forfeiture.

Sec. 14—Any person who ought to be assessed concealing his effects or by other device or fraud endeavoring to escape taxation, if it be proven before a Justice of the peace, where he resides within a year, shall be there and then taxed and be also subject to a penalty not exceeding one thousand dollars.

Sec. 15.—If any person, when called on by the assessors to appraise his personal property, which appraisement cannot be made without great delay, will make oath of the value of his personal property, it shall be appraised at the amount thus sworn to. Slaves are not included in the provisions of this section.

Sec. 16—The examination of stock of non-resident stockholders is to be attended to at the principal office for the conducting the business of the bank or other corporation in which the stock is held.

Sec 17—President or other officer of a bank or other corporation, to deliver to the assessors an account of stock held by non-residents the tax upon which is to be collected from the corporation, unless paid by the stockholders.

Sec. 18.—The account of stock to be verified by oath or the inspection of stock books by assessors.

Sec 20.—Provides that separate returns shall be made out for each election district and where there is an incorporated town or a city included in an assessment district the returns for such town or city, to be separate.

Sec. 21.—Requires the transmission by the treasurer of blank forms of returns to the assessors.

Sec. 22—Provides for the exhibition, to such persons as may desire it, of the returns made by the assessors in order to enable such as are disposed, to make appeal.

Sec. 23—Requires an alphabetical list of all persons who own property assessed by this act to be posted in the clerk's office where it can be seen by persons without charge.

Sec. 24.—The Levy Court is required to meet on the second Monday of November for the purpose of hearing appeals with full power to correct the return of the assessment upon due proof of their incorrectness.

Sec. 25—The Levy Court to have power to call the several assessors before them at the time for hearing appeals—the Levy Court to examine the returns carefully, and correct them though no appeal be made.

Sec. 26.—The property of assessors to be valued by the Levy Court.

Sec. 27, & 28—Provide for making returns and transmitting copies to the State treasurer.

Sec. 29 to 36, inclusive, provide for appeal from the decision of the Levy Court, the mode of prosecuting it &c.

Sec 37.—County clerk annually to deliver to the Levy Court a report of alienations of real and personal property, entered upon record during the year.

Sec. 38, 39 & 40, relate to appeals and transfers.

Sec. 41, 42, 43 & 44.—Any persons removing from another district, county or State, to give, when required by the collector, an account of his property under a penalty for refusal so to do, the collector to make a return of the valuation made by him of such property, to the Levy Court who are to include it in the assessment book. The collector is to procure information by all lawful means, of property which has escaped assessment, and to take an oath for the painful performance of his duties.

Sec. 45—After the returns are made and corrected as above, the Levy Court is to assess a tax of twenty cents per hundred dollars, and to appoint a collector or collectors to collect said tax, collectors to give bond in double the amount of tax to be collected to be approved and recorded as other collectors' bonds.

Sec. 46, 47 & 48.—One fourth of the tax to be collected before the first day of March 1842 and one other fourth every three months, collectors to have all the powers now had by the county collectors, collectors to account with and pay to the treasurer every three months all money which they may have, or ought to have collected, and to receive a commission of not less three nor more than six per cent. to be fixed by the Levy Court. If collectors fail to pay for one month, they will be charged at the rate of six per cent per annum, from the time when it should be paid upon all money not paid, and should they fail for three months they will lose their commission on all arrears. The mode of proceeding at law against collectors is also prescribed.

Sec 49, 50 & 51.—No appeal to have the effect of staying collections—the money to be refunded if wrongly collected.—If the valuation be lessened or increased by the appellate tribunals the proper changes to be made in the records, &c.

Sec. 52 & 53.—The Levy court to levy an annual tax as above.

Sec. 54. The clerk to transmit to the treasurer a certificate that the tax was imposed to the amount of assessable property, the names of collectors, and a copy of their bonds.

Sec. 55—Collectors to be allowed for insolvency, removal, &c. of persons assessed.

Sec. 57 & 58.—If the Levy court fail to execute this act, each of its members to be liable to indictment and to a fine not exceeding five hundred dollars, the tax if omitted one year, to be levied with interest the next.

Sec. 59.—Repeals all acts coming in collision with this act, and makes parts of this act all such acts as may come in aid of it.

Sec. 60—And be it enacted, That from and after the present year, eighteen hundred and forty one, all county district and city taxes shall be assessed on the proper value under the provisions of this act, any thing in any other act to the contrary notwithstanding.

Sec. 61 No person who is not assessed to the value of $250 to be required to pay tax.

Sec. 62. All expenses including a reasonable compensation to assessors, which is to be determined by the Levy Court, to be defrayed by the county.

Sec 63. All fines to be recovered by indictment—one half to be paid to the informer the other half to the State.

Sec. 64. And be it enacted, That it shall be the duty of the Treasurers of the Western and Eastern Shores respectively, to keep an accurate account of the monies that are paid into the treasury by the city of Baltimore, Howard district, and the several counties in this state under the provisions of this bill; and the said city, district and counties respectively, be authorised through their corporate authorities, levy courts or commissioners respectively to commute the sums of money so paid by them into the treasury into so much of the State's stock in the Chesapeake and Ohio Canal Company as may equal the amounts respectively paid by them, whenever the said canal company shall be able to pay six per cent up on the said stock, and the Treasurer of the Western Shore is hereby directed to cause the necessary transfers of stock to be made to the said city district or counties respectively, and they shall be considered stockholders in said canal company, and thereafter be entitled to receive the dividends that may accrue on the amounts of stock so held by them respectively.

From the Louisville City Gazette.

WHITE'S RESUSCITATION, OR WONDERS OF MAGNETISM.

It is generally considered that White's execution, yesterday, was not in the most approved style, for the mere pleasure of the operation. The knot by some manœuvre instead of being fixed by his ear, where it would have facilitated the breaking of his neck, happened to come in his face, by which means, the choking was of the most imperfect sort. He hung squirming and kicking a long time, before he surrendered, and occasionally gave forth blasts from his mouth and nostrils.

After hanging about twenty-two minutes, he was cut down and conveyed away to be experimented upon by Philosophers and Anatomists. He was an excellent subject for experimenting upon, as the execution was such, that no disorganization had taken place. The face of the corpse did not look so bad as they generally do, and, in fact he was considered not much different from a man twenty minutes drowned.

The poles of a powerful Galvanic pile, which had been prepared for the occasion, were immediately applied to him, and to the unutterable joy of all present, with the most perfect success. On the first application of the fluid to his body, which was quite warm and trembling, a universal tremor seemed to pass over his frame, and fancy, if fancy you can, the surprise the astonishment of all, when of a sudden he arose upon his bench to a sitting posture, and with great earnestness and impatience raised his hands to his neck, trying to grasp the scar in his fingers and tear it from his throat! He first snatched at it with great rashness, as though the rope was yet around his neck, and then continued some moments picking at the seam with his fingers, as though it was something that adhered to his throat, giving him great uneasiness But this symptom was soon forgotten, for almost the next moment, he arose upon his feet, raised his arms level with his breast, and opening his blood shot eyes, gave forth from his mouth a most terrific screetch, after which his chest worked as if in respiration, in a very violent manner. Every one at this minute was as mute as death, every breath was for a moment suspended, when Dr. D. exclaimed, 'by heavens, he's alive!' Too great was the excitement, too intense and absorbing was the interest and wonder, enjoyed and felt by all, to allow time or attention for reply to the remark.

Every eye was rivetted upon the agitated and shocking corpse. The operator continued to act upon it a full quantum of the galvanic fluid, till the action upon its nerves became so powerful that it made a prodigious bound, leaping, by a sort of imperfect plunge, into a corner of the room, disengaging itself entirely from the wires which communicated the galvanism.

All immediately drew around the body. For a moment after its fall, it seemed perfectly motionless and dead. Dr. D. approached and taking hold of his arm, announced that he thought he felt a slight though single beat of the pulse. The galvanic operator was just going to arrange his machine to give him another charge, when Dr. D. again exclaimed, 'he is—he is alive!' he sighs! he breathes!' And, true enough he did sigh, he gave a long gasp, at the same time raising and gently moving his right hand. His sighs continued for a couple of minutes, when they ceased entirely. His whole frame seemed to be somewhat agitated. His chest heaved, his legs trembled, and he occasionally moved his right arm. These effects were the powerful influence of the galvanic fluid upon the nerves. None of these movements were yet supposed attributable to the action of life. It was considered that the animating principle of nature had left his frame, and could never be again restored. Why not?—Are not people who have been longer deprived of life than he had been, often times restored?—Then why may he not be resuscitated? were questions that seemed to engage the minds of all. In the very height of anxiety and suspense, Dr. D announced that he could feel feeble pulsations A piece of broken looking glass was immediately held before his nostrils, which was instantly covered with a cloud. 'He breathes! he breathes!' was the unanimous shout. All was the most intense anxiety for some seconds, when the motion of his chest, as in the act of respiration, became visible. 'His pulse,' said Dr. D, 'does now certainly beat—lo!' he at the same instant exclaimed, 'he opens his eyes!'

And horrible, indeed, were those eyes to look upon? He rolled them wildly in their sockets, occasionally closing them, and giving most terrific scowls—In about five minutes his breathing became tolerably frequent—probably he would give one breath when a healthy man would give four. His breathings, however, rapidly increased, in frequency and strength. Dr. D. began to speak to him, but he gave no indications that he heard a word. He looked upon the scene around him with the most deathlike indifference, seemingly alive to nothing. A pin was tried upon his foot. He moved his foot, though not very suddenly, and resented the act with a horrible frown, but a frown containing something of sadness. His action soon began to take on a more energetic character. He began again to feel of his neck and work his body, as though in the severest agony. Young L. a medical student of Dr S. approached him and taking hold of his arm and shoulder, White rose upon his feet, took two steps being thus supported, and seated himself in an arm chair. On seating himself he gave a slight groan, his muscles seemed to relax, and he appeared somewhat overcome with the exertion he had made. A bottle of hartshorn was immediately applied to his nose, which revived him much; but his life seemed to be that of a man much intoxicated. He seemed upon one occasion, to try to give utterance to some feeling, but, from an unknown cause an impediment, probably by an accumulation in the throat occasioned by the execution, he was unable to give utterance to a word. We are satisfied that he made an effort of this kind, for immediately on the exertion, he gave a sorrowfull shake of the head, which signified, if we rightly understood the language, that he meant something he could express.

His system was critically examined, and tho' he was pronounced to be perfectly alive, it was announced by Dr. D. that he could live but a few minutes, for congestion of the brain, which had not yet happened, was rapidly taking place. Every method was adopted to equalize the circulation of the blood, and save the patient from the terrible consequence of so sad a catastrophe, but in vain. The blood vessels of the head were enormously distended, and his eyes appeared to be balls of clotted blood.—His system was immediately thrown into direful spasms, and he died in a few minutes in the most excruciating agonies.

Other experiments were tried upon him which together with the one I have here imperfectly sketched, will be put before the public in a few days in a more minute form. I have here suppressed the names of the operators, fearing I should not do the operation that justice, that will be done it by the proper reporter whose report will not be ready for some time. Q.

The following are the most prominent phrenological phenomena of the culprit White, as observed on examination during his imprisonment.

Perceptive faculties, remarkably small.
Calculation, entirely missing.
Ideality, none.
Very large Firmness.
do Destructiveness.
do Secretiveness.
do Acquisitiveness.

His being ill at the time of our visit, allowed us to make but a very superficial examination.

LAWYER AND THE IRISHMAN.

While a number of lawyers and gentlemen were dining at Wiscasset, a few years since, a jolly soul from the Emerald Isle appeared and called for a dinner.—The landlord told him he should dine when the gentlemen were done.

Let him crowd in among us, whispered a limb of the law, (Albert Smith we believe) and we'll have some fun with him. The Irishman took his seat at the table.

'You were not born in this country my friend?'

'No sir—I was born in Ireland.'

'Is your father living?'

'No sir, he is dead.'

'What is your occupation.

'A horse jockey, sir.'

'What was your father's occupation?'

'Trading horses, sir.'

'Did your father cheat any one while here?'

'Where do you suppose he went to?'

'To Heaven, sir.'

'And what do you s'pose he is doing there?'

'Trading horses, sir.'

Has he cheated any one there?'

'He cheated one, I believe.'

'Why did they not prosecute him?'

'Because they searched the whole kingdom of Heaven, and could'nt find a lawyer.

GEN. HARRISON'S LAST LETTER.—The letter introduced below by the New York Commercial, is probably the last ever written by Gen. Harrison—It is a faithful and beautiful impress of that goodness of heart, and that generous and abiding fidelity to the worthy, in whatever station, which distinguished the man whom the nation now mourns. And well indeed may it mourn him, for, whether for magnitude of services rendered—for exalted principle, or for endearing qualities of heart, the nation may not soon look upon his like again.

From the N. Y. Commercial.

GEN. HARRISON'S LAST LETTER

On Saturday, a hardy, weather beaten, but very respectable looking seaman presented himself to the Collector, at the Custom House, and inquiring for Mr. Curtis, said, "General Harrison told me to give this letter into your own hand He told me to give his kind respects to Mr. Curtis, and said, Mr. Curtis was his friend, and would be my friend." Mr. Curtis opened the letter, and found it to be, from its date, one of the last, if not the *very last* letter, written by General Harrison. It bears date of the day when his illness commenced. The reader will see, from a perusal of it, that amidst all the cares and troubles of his high position, he was true to the humblest of his old friends. Tucker says, the General made him come to the dinner table, with the great folks, and when he hesitated and intimated that he had better go *below* for his dinner, the General said, "Tucker, you and I have been shipmates, and a long time together. You are an honest man, come and eat your dinner with me, and come here again to morrow morning and get your breakfast with me.

Tucker says the General invited him to stay in Washington, and told him he would take care of him, but his wife and children being in New York, Tucker preferred to return. He says Gen. H. followed him into the grounds on the East side of the White House, and then walked with him arm-in-arm—that the General had no hat on, and when Tucker adverted to his liability to take cold, he waived the remark by saying he was already unwell. Having received the letter from the General, Tucker says he followed him to the door and shook him by the hand, saying, "go to my friend Mr. Curtis, and after you have been to him don't forget to write to me that you and your wife and children are happy again."

Tucker says he had no money to come home by land, but he did not let the General know that, for he knew he would give it to him in a minute, and he did not wish to take money from the good old man who had been so kind to him. And so Tucker went on board the schooner L. L. Sturgis, at Alexandria, and worked his passage home to New York. When he came to the custom house he had not been ashore thirty minutes, and having first heard the sad news of the death of his kind benefactor as he passed up the Old Slip dock, the abundant tears that fell down his hardy cheek testified that his is no ungrateful heart

We are glad to hear that Mr. Curtis immediately appointed Mr. Tucker an inspector of the customs.

"WASHINGTON, 26th March, 1841.

"DEAR SIR—The bearer hereof, Mr. Thomas Tucker, a veteran seaman, came with me from Carthagena, as the mate of the brig Montidia, in the year 1829. In an association of several weeks I imbibed a high opinion of his character—so much so that (expressing a desire to leave the sea) I invited him to come to North Bend and spend the remainder of his days with me. Subsequent misfortunes prevented his doing so, as he was desirous to bring some money with him to commence farming operations. His bad fortune still continues, having been several times shipwrecked within a few years. He says that himself and family are now in such a situation that the humblest employment would be acceptable to him, and I write this to recommend him to your favorable notice. I am persuaded that no one possesses, in a higher degree, the virtues of fidelity, honesty and indefatigable industry; and, I might add, of indomitable bravery, if that was a quality necessary for the kind of employment he seeks. "Yours very truly,

"W. H. HARRISON.

"EDWARD CURTIS, Esq.
"Collector, &c, New York."

RELIGIOUS MEN feel an unusual degree of sympathy in the sudden decease of President Harrison. His religious character touches a sympathetic cord in their hearts. The third Presbytery in New York, now in session, suspended its proceedings on Wednesday, and they determined to take a part in the solemn observances in that city this day. The Protestant Episcopal Church in New York, also, is about to take the lead in [illegible] expressive of their grief in this national bereavement. [illegible] special day of Humiliation and Prayer will be set apart, or they will act in conjunction with the arrangements made by the civil authorities. In some of the churches, the "Prayer for a person under affliction," has been varied, so as to read a *Prayer for a People under affliction*, and in Trinity Church the reading of it melted the audience to tears. What an elevation it gives to the death of a great man, when it is known he has sustained a *religious character*—Phil. North Amer.

Correspondence of the Baltimore Patriot.

WASHINGTON, April 12, 1841.

The new Administration is now fairly launched and every thing betokens a prosperous and distinguished career.—The President continues to receive from all quarters of the Union, the most decided expressions of confidence and attachment, from those who conferred their suffrages upon him for the second office of the nation. Even the opposition have, as yet, not ventured to complain of him—except that he will not *paddle in their canoe*! According to the Globe, the Richmond Inquirer, *et id omne genus*, they cannot refuse their approbation to his principles. Why then do they not support him,—at least until they can find in some measure of his something fairly to quarrel with?

The utmost harmony continues to prevail between the President and his Cabinet—and the whole Whig party are speaking out in trumpet tones, their confidence and their determination to sustain the Administration in the principles and measures indicated in the *Address*. The Globe therefore, need not flatter itself, as it does, that Mr. Tyler will be *compelled* to throw himself on the "Jackson and Van Buren party" for support. If they choose to come, in the spirit of patriotism, to increase the vigour and influence of the Administration they will be received, and courteously treated no doubt, as all American citizens ought to be treated by the President of the People; but their *conformity* is far from being *essential* to sustain the administration of a Chief Magistrate, elected by the Whig party.

Cols Chambers and Todd, the aids of the late President, have left the city; but Mrs. Harrison, Col. Copeland, and the rest of the family, still remain at the President's House. They will leave probably on Friday. They have been detained thus long by the illness of the two grandsons of the General.

President TYLER still remains at his lodgings, (Brown's Hotel.) The ladies of his family have not yet arrived. Mrs. TYLER, it is understood, is in rather delicate health;—but in presiding at the White House, she will be assisted by her daughter, Mrs. Jones, of Virginia, and Mrs. Tyler, Jr. (formerly Miss Cooper, a daughter of the celebrate Tragedian.)—There is also an unmarried daughter, who, if half be true, which Fame reports of her personal attractions, will be a brilliant addition to the young and lovely

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