EASTON GAZETTE.

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VOL. XXVIII. **EASTON. (MD.) SATURDAY MORNING, MAY 3. 1845.** **NO. 18.**

PRINTED AND PUBLISHED EVERY
Saturday Morning,
BY
Alexander Graham,

TERMS.

TWO DOLLARS AND FIFTY CENTS Per Annum, payable half yearly in advance.

ADVERTISEMENTS

Not exceeding a square inserted Three times for ONE DOLLAR, and TWENTY-FIVE CENTS for every subsequent insertion.

LAW OF MARYLAND—No. 196.
[BY AUTHORITY.]

"A supplement to an Act to regulate the fees of Notaries Public, passed at December Session 1841, chapter 280."

Sect. 1. *Be it enacted by the General Assembly of Maryland*, That Notaries Public shall hereafter be allowed to receive, as a fee for protesting any note, draft, bill of exchange or check, for non acceptance or non payment, the sum of two dollars, one dollar of which fee on any protest & no more it shall and may be lawful for the said Notaries, to retain for their own use, and the residue, it is hereby made their duty semi annually to pay over to the Treasurer of the Western Shore, and every Notary Public failing or neglecting to comply with the requirements of this section, shall forfeit in each case the sum of twenty dollars, to be collected and paid for the use of the State.

Sec. 2. *Be it enacted*, That the Notaries Public shall at the time of making payment of the proportion of the fees, hereby required to be paid into the Treasury, accompany such payment by a statement under oath, showing the number of protests made by him and the fees received therefor.

Sec. 3. *Be it enacted*, That all such parts of the act, to which this is a supplement, as are inconsistent with the provisions of this act, be and the same are hereby repealed.

D. CLAUDE.
Treasurer of Maryland.
April 19, 1845.—3w

LAW OF MARYLAND—No. 187.
(BY AUTHORITY.)

"An Act imposing a tax on Commissions allowed to Trustees and Receivers, to aid in paying the debts of the State."

Sec. 1. *Be it enacted by the General Assembly of Maryland*, That in all cases in which commissions shall be allowed to Trustees or Receivers by the Court of Chancery, the County Courts of the several Counties of this State, or of Howard District, as Courts of Equity or otherwise; such commissions shall be subject to a tax for the benefit of this State of one tenth part of the sum so allowed, to be taxed by the Auditor of the Court, by which such commissions shall be allowed, in auditing the account or accounts of said Trustees or receivers respectively.

Sect. 2. *And be it enacted*, That it shall be the duty of the Trustee or Receiver, as the case may be, to pay to the Register of Chancery, or to the Clerk of the Court of the County, or of Howard District, as the case may be, the sum so taxed by the Auditor, under the first section of this Act within thirty days after the account reported by the said Auditor shall have been finally ratified and confirmed, and on the failure of the said Trustee or Receiver, as the case may be to make such payment, within the time above specified, it shall be the duty of the said Register of Chancery or the Clerk of the Court of the County, or of Howard District, as the case may be, to give notice to the Deputy of the Attorney General of Anne Arundel County, where the said commissions have been allowed by the Court of Chancery, or to the Deputy of the Attorney General of the County, or of Howard District, where the commissions have been allowed by the County Court of a County or of said District, who shall thereupon put the bond of such Trustee or Receiver, so failing to make the payment herein directed, in suit for the use of this State, which bond shall be liable therefor, as for any other default of the principal obligor or obligors therein.

Sect. 3. *And be it enacted*, That it shall be the duty of the said Register of Chancery or the Clerk of the Court of the County, or of Howard District, as the case may be to whom such payments shall be made on or before the first days of July, October, April and January in each and every year, from and after the passage of this act to pay to the Treasurer of this State, all sums of money paid to, or received by them under the provisions of this act, accompanied with a statement of the amount so received, under oath or affirmation verifying the truth thereof, and on failure, their official bonds shall be put in suit, and a recovery had thereon for the use of this State, for the amount which they may so fail to pay, with interest at the rate of ten per cent. per annum, from the date of such default.

Sec. 4. *And be it enacted*, That upon the payment to the said Register of Chancery or to the Clerks of the County Courts or of Howard District, as aforesaid, as the case may be they shall give to the said Trustee or Receiver, as the case may be, so paying as aforesaid, duplicate receipts, one of which shall be forwarded by the said Trustee or Receiver, as the case may be, to the Treasurer of this State, to be by him preserved, and copies whereof shall be evidence in suits upon the bonds of the said Register or Clerks as the same may be, signing the same.

Sec. 5. *And be it enacted*, That upon the exhibition and delivery of the copy of the said receipt retained by the said Trustee or Receiver, as the case may be, to the collector of the income tax of this State, when he shall call to receive payment of the income tax due by said Trustee or Receiver, the said collector shall credit the amount of said receipt or receipts, if the said Trustee or Receiver shall have more than one receipt, upon the bill for said income tax due by said Trustee or Receiver. Provided that no such credit shall be given however unless the said Trustee or Receiver shall pay to the said Collector the balance, if any, of said bill so due him as aforesaid.

Sec. 6. *And be it enacted*, That the said collector or collectors shall be credited on the production of the said receipts, with the amount thereof as so much money collected by him or them and paid over.

Sec. 7. *And be it enacted*, That this act shall take effect from and after the first day of June next.

D. CLAUDE.
Treasurer of Maryland.
April 19, 1845.—3w

LAW OF MARYLAND—No. 184.
[BY AUTHORITY.]

An Act imposing a tax on commissions allowed to executors and administrators to aid in paying the debts of the State.

Sect. 1 *Be it enacted by the General Assembly of Maryland*, That in all cases of the grant of letters testamentary, or of administration, from and after the first day of June next, the commissions allowed by the Orphans' court of the several counties of this State, and of Howard district to executors and administrators, shall be subject to a tax for the benefit of this State, of one tenth part of the sum so allowed, to be paid in the manner hereinafter directed.

Sec. 2. *And be it enacted*, That it shall be the duty of all and every executor, and executors, administrator or administrators, upon the passage of his, her or their account or accounts, in which commissions shall be allowed, to pay to the Register of Wills of the proper county, or of Howard district, for the use of this State, the proportion aforesaid, of his, her, or their commissions allowed in all, and every account or accounts as aforesaid, as required by the preceeding section, and on failure to do so within thirty days from the time of the passing of such account, it shall be the duty of the said Register to give notice to the Deputy of the Attorney General of said county, or of Howard district, who shall thereupon put the bond of such executor or executors, administrator or administrators, in suit, for the use of this State, which bond shall be liable therefor, as for any other default, of the principal obligor or obligors therein.

Sect. 3. *And be it enacted*, That it shall be the duty of the said Registers, on or before the first days of October, January, April and July, in each and every year, from and after the passage of this Act, to pay to the Treasurer of this State, all sums of money paid to and received by them, under the provisions of this Act, accompanied with a statement of the amount so received under oath or affirmation verifying the truth thereof, and on failure their official bonds shall be put in suit, and a recovery had thereon, for the use of this State, for the amount which they may so fail to pay, with interest at the rate of ten per centum per annum, from the time of such default.

Sect. 4. *And be it enacted*, That upon payment to the said Registers, as aforesaid they shall give to the executor or executors, administrator or administrators, paying, duplicate receipts, one of which shall be forwarded by the said executor or executors, administrator or administrators to the Treasurer of this State, to be by him preserved, and copies whereof shall be evidence in suits upon the bonds of the Register signing the same.

Sect. 5. *And be it enacted*, That the several Orphans' courts of this State, in fixing the commissions of executors and administrators, shall make no allowance for the tax, hereby imposed, it being the intention of this Act, that said tax shall be borne by, and paid out of such commissions, and not by the estates of the deceased.

Sec. 6. *And be it enacted*, That it shall be the duty of every Executor or Executors, Administrator or Administrators, to whom letters testamentary or of Administration, shall be granted, in addition to the oath or affirmation now required by law to take an additional oath or affirmation that he, she or they will diligently and faithfully regard, and well and truly comply with the provisions of this act, which oath or affirmation the respective Registers of Wills, are hereby required to administer, and to place the same on record, with the usual oath or affirmation.

D. CLAUDE, Treasurer, Md.
April 19—3w

LAW OF MARYLAND—NO. 246.
[BY AUTHORITY.]

An Act supplementary to an act for the general valuation and assessment of property and to provide a tax to pay the debts of the State, passed at March session, eighteen hundred and forty one, chapter twenty three.

WHEREAS, much doubt has existed in regard to the true interpretation of the Act of eighteen hundred and forty one, chapter twenty three, whether the twenty cents on the one hundred dollars, thereby directed to be levied as a "Direct Tax" included the commissions allowed to Collectors, or whether such commissions were to be paid by an additional levy; and whereas, the Court of Appeals has recently decided that the said act designed, that the clear sum of twenty cents on the one hundred dollars should be paid into the Treasury; therefore,

Be it enacted by the General Assembly of Maryland, That the Mayor and city Council of Baltimore, and the Levy Courts or Commissioners as the case may be, of any County or District, where a levy has not been made for the payment of the commissions to the several Collectors of the Direct Tax, as recited in the foregoing preamble, be and they are hereby authorised and directed to levy a Tax for the purpose of paying said collectors, according to the provisions of the forty seventh section of said Act of eighteen hundred and forty one.

D. CLAUDE,
Treasury of Maryland.
April 19, 1845.—3w

LAW OF MARYLAND—NO. 245.
[BY AUTHORITY.]

An act to make Coupons and Certificates of Interest receivable in payment of Taxes without distinction of years.

Be it enacted by the general Assembly of Maryland, That from and after the passage of this Act, Coupons of Interest on any of the Bonds of this State, & also Certificates of Interest issued and to be issued by the Commissioner of Loans, shall be receivable in payment of taxes now due to this State, or hereafter to become due, without distinction of years.

Sec. 2. *And be it enacted*, That so much of the first section of the Act of eighteen hundred and forty two, chapter one hundred and eighty-nine as is inconsistent with the provisions of this Act, be and the same is hereby repealed.

D. CLAUDE.
Treasurer of Maryland.
April 19, 1845.—3w

LAW OF MARYLAND—NO. 251.
[BY AUTHORITY.]

An Act supplementary to an Act, entitled an Act declaratory of the Act of the General Assembly, passed at December session, eighteen hundred and forty one, chapter three hundred and twenty five.

Be it enacted by the General Assembly of Maryland, That so much of the Act of December session, eighteen hundred and forty two, to which this Act is a supplement, and which provides for the rating of ground rents as income and to be taxed as such be and the same is hereby repealed.

D. CLAUDE.
Treasurer of Maryland.
April 19, 1845.—3w

LAW OF MARYLAND—NO. 172.
[BY AUTHORITY.]

An Act to aid in paying the interest on the public debt of Maryland.

Sect. 1. *Be it enacted by the General Assembly of Maryland*, That from and after the passage of this Act there shall be levied a tax of one-fourth of one per cent on the public debt of the State of Maryland owned or held by non-residents of this State, assessed at the following valuations: So much of the said debt as bears an interest of six per cent shall be assessed at par so much thereof as bears an interest of five per cent shall be assessed at ninety dollars in the hundred, so much thereof as bears interest of four and a half per cent shall be assessed at eighty dollars in the hundred, and so much thereof as bears an interest of three per cent shall be assessed at sixty four dollars in the hundred dollars which said assessments shall be made by the Treasurer at the times hereinafter prescribed for the payment of the said tax.

Sect. 2. *And be it enacted*, That the amount of the said tax shall be collected by the said Treasurer's retaining it out of the payment of interest falling due on the first day of July, in each and every year on the said portion of the public debt; and that instead of authorising the Commissioner of Loans to draw upon him for the full amount of the interest falling due on the said first day of July, the Treasurer shall authorise a draft for the balance only of the interest due after deducting the said tax on the amount of which said tax shall then be carried to the credit of the State, by the said Treasurer.

Sec. 3. *And be it enacted*, That all Acts and parts of Acts inconsistent herewith be and the same are hereby repealed.

Sect. 4. *And be it enacted*, That this act shall take effect from the passage thereof.

D. CLAUDE, Treas. Md.
April 26, 1845—3t

LAW OF MARYLAND—NO. 253.
BY AUTHORITY.

An Act to secure the payment of the Income Tax by the Officers of Incorporated Companies, and explanatory of certain Acts of Assembly therein mentioned.

Whereas doubts have arisen as to the true construction of the Act of Assembly passed at December Session eighteen hundred and forty one, chapter three hundred and twenty five, and of the act passed at December session eighteen hundred and forty-two, chapter two hundred ninety four, to remove said doubts and to render more plain and manifest the intention of said acts.

Sect. 1. *Be it enacted by the General Assembly of Maryland*, That said Acts of Assembly shall not be deemed to except and exempt the officers of incorporated companies or institution from the payment of the income tax, and that all salaries and emoluments of any office held by or under any incoporated institution or company shall be taxed according to the provisions of the said Acts.

Sec. 2. *And be it enacted*, That according to the true construction of said Acts, said officers of incorporated companies and institutions were not exempted from the tax thereby imposed.

D. CLAUDE.
Treasurer of Maryland.
April 26, 1845.—3w

LAW OF MARYLAND—NO. 303.
[BY AUTHORITY.]

An Act entitled an act taxing certain officers.

Section 1. *Be it enacted by the General Assembly of Maryland*, That the Clerk of the Court of Appeals, the Clerks of the several county Courts and of Baltimore city Court, and of Howard district, the Register in Chancery and the Register of Wills of the several counties in this State and of Howard district, shall pay annually hereafter to the Treasurer of the Western Shore, the sums hereinafter specified, and that the said payments shall be made in two equal semi-annual payments on the first day of May and the first day of November in each year, the first of said semi-annual payments to be made on the first day of November, 1845.

Sec. 2. *And be it enacted*, That the said annual tax or sum of money to be paid as hereby provided for by the first section of this act, by the said several Clerks and Registers shall be as follows, viz: The Clerk of the Court of Appeals of the Western Shore $250; the Clerk of the Court of Appeals of the Eastern Shore the sum of $10; the Clerk of Baltimore City Court the sum of $900; the clerk of Baltimore County Court $900; the Clerk of Allegany County Court the sum of $300; the Clerk of Washington County Court the sum of $400; the Clerk of Frederick County Court the sum of $450; the Clerk of Prince George's County court the sum of $350; the Clerk of Talbot County Court the sum of $200; the Clerk of Queen Anne's County Court the sum of $200; the Clerk of Cecil County Court $250; the Clerk of St. Mary's County Court the sum of $200; the Clerk of Kent County Court the sum of $200; the Clerk of Caroline County Court the sum of $150; the Clerk of Somerset County Court the sum of $250; the Clerk of Harford County Court the sum of $250; the Clerk of Worcester County Court the sum of $150; the Clerk of Charles County Court the sum of $200; the Clerk of Carroll County Court the sum of $150; the Clerk of Montgomery County Court the sum of $250; the Clerk of Anne Arundel County Court the sum of $150; the Clerk of Howard District Court the sum of $75; the Clerk of Calvert County Court the sum of $150; & the Clerk of Dorchester County Court the sum of $250; the Register in Chancery the sum of $150; the Register of Wills of Baltimore County the sum of $900; the Register of Wills of Frederick county the sum of $300; the Register of Wills of Washington county the sum of $250; the Register of Wills of Prince George's county the sum of $150; the Register of Wills of Cecil county the sum of $125; the Register of Wills of St. Mary's county the sum of $100; the Register of Wills of Charles county the sum of $100; the Register of Wills of Somerset county the sum of $125; the Register of Wills of Caroline county the sum of $75; the Register of Wills of Kent county the sum of $75; the Register of Wills of Harford county the sum of $125; the Register of Wills of Queen Anne's county the sum of $100; the Register of Wills of Talbot county the sum of $100; the Register of Wills of Dorchester county the sum of $125; the Register of Wills of Worcester county the sum of $100; the Register of Wills of Calvert county the sum of $75; the Register of Wills of Allegany county the sum of $100; the Register of Wills of Anne Arundel county the sum of $75; the Register of Wills of Montgomery county the sum of $125; the Register of Wills of Carroll county the sum of $30; and the Register of Wills of Howard district the sum of $30.

Sect. 3. *And be it enacted*, That the official bonds of said Clerks & Registers shall be answerable for the taxes provided; & that upon failure or neglect of any of the aforesaid Clerks or Registers to pay the taxes provided by this act by the times in this act limited for the payment thereof, it shall be the duty of the Treasurer to report such neglect or refusal to the Governor who shall thereupon by letter demand of such Clerk or Register the payment of such tax, and upon the refusal or neglect shall give notice thereof to the Treasurer, who shall thereupon cause said bonds to be put in suit.

D. CLAUDE,
Treasurer of Maryland.
April 26, 1845.—3w

Morrocco vests, particularly red, have lately been introduced among the fashionables in Paris, and are all the rage. Their appearance is said to be uncommonly brilliant.

FOREIGN NEWS.

VERY IMPORTANT FROM EUROPE.

SEVEN DAYS LATER.

Arrival of the Caledonia.

The Caledonia, Capt. Lott, arrived at Boston at 11 o'clock on Monday night.

She sailed from Liverpool on the afternoon of the 5th inst.

The intelligence received by her is of a character more important than any that has reached us since the war of 1812.

There has been an important debate in the British Parliament on the Oregon, disclosing the view of England on that subject it was deemed so important that the opinion of the British Ministry should be known in America that the Caledonia was detained one day in order to bring out the debate on the question which took place in Parliament on the 4th instant, & which we give in another column.

The debate exhibits the ultimatum of the British Government on this question and we only now expect a serious difficulty between England and America. We do not see what is to prevent it. America has assumed her position, and England has now taken hers. Neither, therefore, can recede an inch.

This state of things affected the money and cotton markets on the 5th inst. Cotton became firm and consols declined.

Apart from this the news is unimportant.

IMPORTANT DEBATE ON OREGON.

House of Lords, April 4th—Midnight.—Lord Clarendon, in the House of Lords introduced the subject of the Oregon Territory, in order to elicit from the Government some information as to our relations with the United States upon this question and the course it was intended to pursue in case Congress, acting upon the expressed opinion of the President, should proceed to take possession of the country, or to annex it to the United States.

His Lordship, after briefly noticing the conduct of America towards Texas and the extraordinary terms in which Mr. Polk had declared the unequivocal right of the United States to the whole territory, temperately reviewed the grounds on which the British claims are founded, and concluded by expressing his anxious hope that while whatever could be justly claimed should be readily conceded, the Government would not shrink from vindicating if necessary, the nation's honor or upholding her interests.

He was succeeded in a long speech from the Earl of Aberdeen, who deprecated war and hasty action, and hoped the question would finally be settled amicably.—Should it be otherwise, he observed, "I can only say that we possess rights which in our opinion, are clear and unquestionable—and, by the blessing of God, and your support, those rights we are fully prepared to maintain." Received with loud cheers.

House of Commons—Midnight—April 4. Lord J. Russel, on reading the order for going into committee of supply, called the attention of the House to that portion of the message of the President of the U. S. relative to Oregon. He did not design to enter into the question of the foreign policy of her Majesty's Government, or even of their policy on the Oregon subject, nor did he in any way wish to embarrass their proceedings.

But the inaugural address of President Polk had taken this question out of the ordinary course of diplomatic arrangement & required some notice on the part of members of that House. That distinguished functionary had adopted a course entirely new, which if it were not met with something unusual on their parts, would let questions of great national importance be decided hereafter by popular addresses from the head of the Government, and by the popular action resulting therefrom.

The President in his message had alluded to the annexation of Texas to the United States, an allusion which he only noticed for the purpose of showing that the present policy of the executive Government of the United States tended to territorial aggrandizement. In his next sentence the President declared his intention to assert and maintain by all constitutional means, the right of the United States to that portion of their territory which was situated beyond the Rocky Mountains.

"Our title," said he, "to the country of Oregon, is clear and unquestionable, and already are our people preparing to perfect that title by occupying it with their wives and children." In consequence of this declaration, he (Lord J. Russell,) felt compelled to call the attention of the house and the country to this question, in order that they might see how far the President was justified in saying that his title to the country of the Oregon was clear and unquestionable, and in declaring his intention to take it into his posession without any regard to those treaties, which were generally the bonds of peace between independent nations.

Sir R. Peel, after admitting the gravity of the question and referring to the negotiations of Mr. Canning to effect an adjustment of the respective claims of the United States and of Great Britain which ended in failure gave a brief account of the correspondence which has taken place between the present Government and the American executive. So recently as the 18th of February last, the late President, Mr. Tyler in a message to the Senate, assigned, as a reason for not complying with a request to produce the correspondence, that the negotiations were still pending, that they had been conducted in an amicable spirit, and that considerable progress had been made in them. He (Sir R. Peel) could confirm the assertion to the "amicable spirit," but not as to the progress." However, on the 4th of March following, the new President, Mr. Polk delivered that inaugural address which contained the reference to the Oregon. No diplomatic communications had taken place since; and that was contained in the address.

He considered it his duty not to despair of a favorable result; but if it were otherwise, he would not then object to lay on the table of the House the whole of the correspondence which had taken place.—He deeply regretted that the President of the United States, in defiance of all usage, should have made the reference he did during pending negotiations, and pointed to other contingencies. Not only did he regret the reference, but the tone and temper in which it was made.

As the subject had been brought under discussion, he felt it to be his duty, on the part of the Government, to state, in language the most temperate, but at the same time the most decisive, that they considered that we have a right to this territory of Oregon which is clear and unquestionable that we desire an amicable adjustment of the difference between ourselves and the United States; but that, having exhausted every effort to obtain it, if our rights are invaded; we are resolved and prepared to maintain them.

A tremendous burst of cheers from all parts of the house followed this announciation.

The subject then dropped.

OPINIONS OF THE PRESS.

From the London Times of April 5.

The American packet, the Caledonia, which has been detained till this morning, will carry out the distinct and emphatic declaration of the British Government on the subject of the Oregon Territory, which was received last night with the strong and unanimous satisfaction of both Houses of Parliament. When the interests and dignity of the country, and the preservation of the dominions of the Crown are really at stake, there is no equivocation in the language of the Government to foreign powers, and no semblance of weakness or hesitation in any political party. Lord Palmerston may abuse Lord Ashburton for acceding to the very same conditions which he had himself not only accepted but urged upon the Cabinet at Washington; and Lord John Russell may boast that his last official act was to sanction the rejection of a proposal in a negotiation which turns out to have been a mere provisional arrangement; but these attempts to depreciate the satisfactory adjustment of a former dispute, which the Whigs had been unable to settle in ten years of negotiation, are only proofs that the tricks of party have no effect whatever on the honest convictions of the country.

We are justly that proud on the Oregon question, as well as on that of the North-eastern Boundary, the British Government has uniformly shown its moderation as well as its firmness on our side. It is impossible not to deplore, on the other hand, that ill regulated, overbearing, and aggressive spirit of the American Democracy, which overlooks the real present interests of the two nations in the Oregon territory—that, namely, of letting it alone for another half century at least, or deciding the matter by arbitration, before any local national interests have sprung up there too powerful to be so disposed of,

But, since the Americans, and even the President of the United States, are determined that this question shall not be allowed to rest any longer—since they have rejected the proposal of an arbitration, and ostentatiously announce claims and measures utterly inconsistent with the system of joint occupation, or the equitable recognition of any concurrent rights at all, it is fit that they be warned in the most explicit manner that their pretensions amount, if acted upon, to the clearest *casus belli* which has ever yet arisen between Great Britain and the American Union.

In this case the strong determination and convictions which were expressed last night are not those of particular statesmen, or of the present Ministers, but of the British Parliament and of the country. If the question was to be determined by the arguments and in such discussions—that is to say, by a reference to geographical facts, to discoveries, to history, to treaties, and to occupation—the case on behalf of the British claim, as it was ably stated by Lord John Russell, is complete; and it is only in consequence of admissions made with too much laxity on former occasions—especially in the interpretation of the treaty of Ghent—that any concurrent right can be admitted to exist in the United States to any portion of the territory.

But from the character of the recent foreign policy of the Americans, and the extraordinary declarations of Mr. Polk, it is evident that no argument will produce any effect; and we can scarcely anticipate that a government so constituted and directed, will even take a dispassionate or correct survey of the frightful and inevitable consequences of its extravagant references of diplomatic questions to popular clamor.

According to all ordinary political calculations, and assuming that Mr. Polk's inaugural address was the manifesto of a government and not a mere declamation for the hustings, the President already finds

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