EASTON GAZETTE.

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ADVERTISEMENTS

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LAWS OF MARYLAND.

Passed at the December Session 1845, of the Legislature of Maryland, relative to the Revenue of the State.

AN ACT IMPOSING A TAX UPON THE SALE OF LOTTERY TICKETS TO AID IN PAYING THE DEBTS OF THE STATE.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the first day of December next, it shall not be lawful to sell, or offer to sell, any ticket or part of a ticket in any Lottery drawn in this State, under the direction of the Lottery commissioners, unless such ticket, or part of a ticket shall have been previously stamped, or signed by one of the Lottery Commissioners, or by their clerk, hereinafter to be appointed.

Section 2. And be it enacted, that for the signing or stamping as aforesaid the said lottery Commissioners shall receive, for the use of this State, from and after the period aforesaid, a tax or duty at the following rate, that is to say, upon all tickets, the scheme price of which shall exceed the sum of ten dollars, twenty cents shall be paid, and upon all tickets, the scheme price of which shall be ten dollars or less, ten cents shall be paid, and a proportionate tax or duty upon fractional parts of whole tickets; the said tax or duty to be collected and paid as is hereinafter provided.

Section 3. And be it enacted that from and after the period aforesaid, it shall be the duty of the contractors, or parties to whom licenses may be sold by the Lottery Commissioners, for the sale of tickets as aforesaid, to make monthly returns, on oath to the Lottery Commissioners, of the number of tickets or parts of tickets sold by them respectively, in each Lottery scheme, and at the time of such return, to pay to the said commissioners for the use of this State, the amount of the tax or duty upon the whole amount of tickets or parts of tickets then sold.

Section 4. And be it enacted, that it shall be the duty of the said lottery commissioners, to keep an accurate record of the number of tickets and parts of tickets issued by them under the authority of this, or any previous law, and upon the returns being made to them by the said contractors, as herein before directed, the said commissioners shall carefully compare the said returns with the said record, and adjust and settle the accounts of the said contractors accordingly, and upon the failure of any of the said contractors to make such returns and pay as aforesaid, the bond of the party so failing, shall be forthwith put in suit, and a recovery had thereupon, for the whole amount of the tax or duty due and chargeable upon all the tickets issued to such defaulting contractor, whether the same shall have been sold by him or not.

Section 5. And be it enacted, that from and after the period aforesaid, it shall be the duty of the Lottery Commissioners, to take from the several contractors, bonds with surety and in a penalty to be approved by them, with condition for the performance of the stipulations of this act, on the part of such contractors to be performed and fulfilled, together with, and in addition to the other engagements and stipulations on their part to be performed and fulfilled.

Section 6. And be it enacted, that it shall be the duty of the Commissioners of Lotteries, on the first days of January, April, July and October, in each and every year after this act shall go into operation, to account with, upon oath, and pay into the Treasury, all sums of money received by them under the provisions of this act, and upon their failure so to account and pay as aforesaid, for the space of twenty days after the days above limited for that purpose, they shall be sued in the name of this State, and a recovery had against them for the amount for which they may be in default, with interest at the rate of fifty per centum per annum, and upon such recovery their offices shall be vacated and new commissioners be appointed by the Governor.

Section 7. And be it enacted, that the said lottery Commissioners shall have authority to appoint a clerk, and to allow him an annual salary, not exceeding seven hundred and fifty dollars, to be paid out of the proceeds of the tax or duty on Lottery tickets imposed by this act.

D. CLAUDE, Treasurer.

April 4, 1846—3t

A SUPPLEMENT TO THE ACT TO REGULATE THE ISSUE OF LICENSES TO TRADERS, KEEPERS OF ORDINARIES AND OTHERS, passed at December Session, 1827, chapter 117, and imposing a Tax on Brokers for the sale of Merchandize.

Section 1. Be it enacted by the General Assembly of Maryland, that from and after the first day of May next, it shall not be lawful for any person or persons, not being resident citizens of or established in business in this State, acting as the agent or agents of Merchants, Manufacturers or others, to sell within the city of Baltimore, by the sample, card, or other specimen, any of the articles enumerated in the first section of the Act to which this is a supplement, or any other commodity whatsoever, without first obtaining a license in the manner hereinafter prescribed.

Section 2 And be it enacted, That if any person or persons shall violate the provisions of this act, upon conviction thereof, he, she, or they shall forfeit and pay the sum of Five hundred Dollars—one half to the use of the informer, who shall be a competent witness and the other half to the Clerk of the City Court of Baltimore, or of Baltimore County Court, for the use of the State, to be recovered in the name of the State of Maryland, by action of debt or indictment, in Baltimore City Court, or in Baltimore County Court, as the case may be.

Section 3. And be it enacted, That a license to sell in the mode aforesaid, any of the articles embraced within the provisions of the first section of this act, by reference to the original act, or otherwise shall be granted by the Clerk of Baltimore City Court or of Baltimore County Court, to any person or persons who shall apply therefore and pay to such clerk the sum of three hundred dollars, for the use of this State, which licenses all authorize the person or persons to whom the same shall be granted to sell in the mode aforesaid, from the day of its date, until the first day of May next thereafter and no longer.

Section 4. And be it enacted, That from and after the first day of May next it shall not be lawful for any person or persons to act as Brokers in the sale of any description of Merchandize within the City of Baltimore, without first complying with the conditions hereinafter provided, that is to say that all and every person or persons, carrying on the business of Brokers in the sale of Merchandize within the limits of said City, from and after the period aforesaid, shall first obtain from the Clerk of Baltimore City or County Court a license therefore for which he or they shall pay to the said clerk the sum of three hundred dollars for the use of this State which license shall continue and be in force until the first day of May next thereafter and every Broker who shall sell any goods, wares merchandize or affects, without having paid the license fee required by this act, shall forfeit and pay the sum of five hundred dollars—one half to the use of the informer who shall be a competent witness, and the other half to be paid to the Clerk of the County or City Court of Baltimore, for the use of this State to be recovered in the name of the State, by action of debt, or indictment, in Baltimore County, or city Court, as the case may be.

Section 5 And be it enacted, That it shall be the duty of the Clerks of Baltimore City Court & Baltimore County Court, to account with and pay into the Treasury all sums of money received by them respectively under the provisions of this act, at the same times and in the same manner in which they are now required to account for and pay monies received by them for licenses, under the Act passed at December Session, 1827, chapter 117, and its Supplements

D. CLAUDE, Treasurer.

April 11, 1846—3w

A SUPPLEMENT TO THE ACT RELATING TO FOREIGN CORPORATIONS AND THEIR AGENCIES IN THIS STATE, passed at December session; 1839, ch. 24.

Section 1. *Be it enacted by the General Assembly of Maryland*, That from and after the first day of May next, it shall not be lawful for any person or persons to act as the agent or agents within this [State], for any individual or association of individuals or corporations not incorporated and authorized by the laws of this State, to make insurances on marine or fire risks, or insurances on lives, or other insurances, (although such individuals or associations of individuals, may be incorporated for these purposes, by the laws of any other State, District or Territory of the United States, or by the laws of any foreign Kingdom, State or nation) to effect insurances or to receive or transmit offers for insurance to their principals, or receive or deliver policies of insurance, without first obtaining a license therefore, in the manner hereinafter required.

Section 2. *And be it enacted*. That a license for the purpose of effecting insurances or receiving or transmitting offers for insurance or receiving or delivering policies of insurance, as expressed in the preceding section, shall be granted by the Clerks of the several county Courts, and of Howard District Court, and of the city of Baltimore, to any person or persons, body or bodies, corporate or politic, who shall apply therefor, and pay to such Clerk the sum of one hundred dollars for the use of this State, which license shall authorise the person or persons, body or bodies corporate or politic, to whom the same shall be granted to effect insurances, or to receive and transmit offers for insurances or to receive and deliver policies of insurances as aforesaid, from the day of its date, for the period of twelve months thereafter and no longer.

Section 3. *And be it enacted*, That it shall be the duty of the said Clerks, to transmit to the Treasurer semi-annually, on the days when by law they are required to transmit their other lists and accounts to the Treasurer, lists and accounts of all licenses which shall by them have been severally granted in pursuance of this act, and to account with, and pay into the Treasury all sums of money received by them for such licenses, at the same time, as by law they are required to account and pay monies received for other licences; deducting the same commission and subject to all the penalties and forfeitures which in case of failure, they are liable to, for neglecting to pay other monies into the Treasury.

Section 4. *And be it enacted*, That if any person or persons, body or bodies, corporate or politic, acting as agent or agents as aforesaid, shall effect insurances, or offer to effect insurances, or receive and transmit offers for insurances, or receive or deliver policies of insurance, as aforesaid, without a license first had and obtained as hereinbefore provided, he, she or they shall forfeit and pay for each offence, the sum of three hundred dollars, one half to the use of the informer, who shall be a competent witness, the other half to be paid to the clerk of the county, or of Howard District, or of the City Court of Baltimre, as the case may be, for the use of this State, to be recovered in the name of the State of Maryland, by action of debt or indictment, in the County Court, or Howard District Court, or the City Court of Baltimore, where such offence shall have been committed, and to be accounted for and paid into the Treasury, by the clerk receiving the same, at the periods limited for accounting for, and paying monies received for licenses as aforesaid.

Section 5. *And be it enacted*, That so much of the second section of the act passed at December session, 1839, chapter 24, as limits the sum to be paid to the Treasurer by said agents, to two dollars on every hundred dollars of the premiums received by them, be and the same is hereby repealed, and that from and after the first day of May next, the said agents respectively, shall, in addition to the license money by this act required to be paid by them, pay into the Treasury the sum of three dollars on every hundred dollars of premiums received by them, at the same time and in the same manner, as is directed by the said original act.

Section 6. *And be it enacted*, That the clerks of the several county courts, granting licenses under this act, shall annually publish in at least two newspapers, one of which shall be in the city of Baltimore, the names of such agent or agents so taking out licences, with the names of the companies they represent.

Section 7. *And be it enacted*, That nothing in this contained, shall authorise any agent or agents to act as such, for more than two foreign corporations, individual or association of individuals, by virtue of one license.

D. CLAUDE, Treas'r.

April 11, 1846.

A FURTHER ADDITIONAL SUPPLEMENT TO THE 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, 1841, ch. 23.

Section 1. Be it enacted by the General Assembly of Maryland, that if the Levy Courts or Commissioners of the several counties and Howard District, and the Mayor and City Council of Baltimore, shall fail to impose the assessment or tax imposed by the original Act or its supplements, on or before the first Monday in August in each and every year after the passage of this act it shall be the duty of the Clerks of the Levy Courts or Commissioners, or the Register of the City of Baltimore, to give notice thereof to the Governor within seventy days after such failure, and thereupon it shall be the duty of the Governor to appoint a Tax Board as provided by the twelfth section of the act passed at December session, 1843, ch. 208, which Board shall be clothed with the power and entitled to the compensation by the said act prescribed and in case the said Clerks or Registers shall fail or refuse to comply with the provisions of this section, or any other duty imposed upon them by this act, the Clerk or Register so failing or refusing shall forfeit and pay the sum of one thousand dollars for the use of this State, to be recovered either by indictment in the proper county, District or City Court, or by action of Debt brought in the name of the State by the Attorney General, or his proper deputy upon the requisition of the Governor.

Section 2. And be it enacted, That it shall be the duty of the Clerks of the Levy Courts, of the Commissioners of the tax and the Register of the city of Baltimore to give notice to the Governor within the period aforesaid under the penalty aforesaid of the actual imposition or levy of the tax aforesaid, and in case the Governor shall not receive notice of such Levy, by the county, District or City authorities, as the case may be, by the first Monday in September in each and every year after the passage of this act, then it shall be the duty of the Governor, & he is hereby authorized as in the preceding section is directed.

Section 3. And be it enacted, That if the Commissioners of the tax, the Justices of the Levy Courts, the Mayor & City Council of Baltimore or the Clerks or Register of these authorities, shall fail or refuse to deliver to the duly appointed Collectors of the State Taxes, the assessment Books; or if they shall in any other way, impede, hinder or delay said Collectors in the discharge of their duty the said Commissioners Justices, Mayor and City Council of Baltimore, and the Clerks and Registers as aforesaid shall be each individual severally liable to indictment in the county, District or City Court of Baltimore and upon conviction thereof, shall forfeit and pay the sum of one thousand dollars each for the use of this State, or the said sum may be recovered by action of debt, in the name of the State, instituted against the party or parties in default, jointly and severally upon the requisition of the Governor, as in the first section of this act is directed.

Section 4. And be it enacted, That the Governor shall have the power and authority to fix the Commissions of Collectors by him appointed, or to be appointed, provided the same shall not exceed ten per centum on the amount placed in the hand of each Collector for collection, to be collected by the said Collectors, and levied by the county, District or City authorities or by the ax boards to be appointed by the Governor as aforesaid.

Section 5 And whereas doubts are entertained and have been expressed in regard to the periods from whence the Taxes in arrear should bear interest, to remove which, and for remedy whereof, Be it enacted that in any of the counties, Howard District, or the city of Baltimore, the Taxes or any portion of the Taxes for the year 1841 have not been collected, the same or such portion thereof as remain uncollected, shall bear interest, and be paid with interest from the first day of October in the year 1842, that if the taxes or portion of the taxes for the year 1842, have not been collected the same or such portion thereof as remain uncollected, shall bear interest and be paid with interest from the first day of October 1843, that if the taxes or any portion of the taxes for the year 1843, have not been collected, the same or such portion thereof as remain uncollected shall bear interest and be paid with interest from the first day of October 1844 that if the taxes or any portion of the taxes for the year 1844, have not been collected the same or such portion thereof as remains uncollected, shall bear interest from the first day of October in the year 1845, that if the taxes or any portion of the taxes for the year 1845, have not been collected, the same or such portion thereof as remain uncollected, shall bear interest and be paid with interest from the first day of October in the year 1846, and so of succeeding years.

Section 6. And be it enacted, That the Collector of the taxes imposed for the use of this State, who may be appointed and give bond after the passage of this act, shall have power and authority to receive all arrearages of taxes and the interest thereon for any preceding year in addition to the taxes due for the particular years for which they may be appointed, and to give good and valid discharges to all and every person or persons who may pay the same, and the said Collector shall account with and pay over money so received by them, in the same manner, and at the same period at which they are required to make their other payments into the Treasury, receiving for the collection of such additional sums the same rate of commission; & further that all such additional payments heretofore made to the several collectors shall be deemed valid and effectual so as to protect the parties paying from any futher demand in respect thereof; Provided that in those counties in which Collectors have been heretofore appointed and qualified for the collection of taxes for the intervening years and have not completed their collections, the authority of the Collectors referred to in this section so far as relates to the taxes of years for which they are not appointed Collectors, shall not be construed to extend.

Section 7. And be it enacted, That it shall be the duty of the Clerks of the several county Courts, and of Howard District Court, at each annual meeting of the Commissions of the tax, and of the Levy Courts of the several counties, and of Howard District, and of the Mayor and City Council of Baltimore for the purpose of levying the taxes for the use of this State, to lay before their bodies a correct list of all the Mortgages filed in their respective offices since the last preceding annual Levy showing the amount of the debts thereby secured in order that the sums secured by such mortgages shall be included in the Levy, then to be made, for which service the respective Clerks shall be allowed the sum of ten cents for each mortgage, to be charged against, and paid by the counties and the City of Baltimore respectively.

D. CLAUDE, Treasurer.

April 11, 1846.—3t

AGRICULTURAL.

From the American Farmer.

WORK FOR APRIL.

There is perhaps no month in the year which should be more deeply interesting to the American husbandman, and thus believing we will proceed to call the attention of our brethren to go to work in right good earnest, so that they may always command their own time, and have the pleasing satisfaction to know when they may retire to rest at night, that they have omitted nothing which they should have attended to, and that there business is not behind hand. With this brief introduction, we shall proceed to sketch an outline of some of the things which should be attended to

ON THE FARM.

Fences.—If you have not already availed yourself of our last months admonition delay no longer, but go forth at once and examine every pannel of fence, gate and bars on your farm, and promptly have every necessary repair made, as it is useless to put in crops unless you previously secure them against the depredations of mischievous animals. Indeed, bad fences may be said to teach animals the vicious habit of breaking into fields, and such being the case it is the bounden duty of all to keep the temptation of weak or imperfect fences out of their way. Human *reason* being superior to brute *instinct* enjoins it upon us to exert it in self defence, and surely it cannot be more laudably exerted than in preserving from depredation those fruits of the field for which we have to toil so incessantly, and from the proceeds of which our honest debts have to be paid and the wants of our families supplied.

Fence corners and sides.—If along these there be bushes and weeds growing, extirpate them, as nothing so impresses the way-faring man with an idea of the slovenliness of a farmer as such unsightly proofs of inattention.

Preparation of ground and the sowing of Oats.—It is an admitted fact that the earlier oats are got into the ground, the better chance there is of their filling and yielding well. While it is difficult to fix a day in a country like ours on which to sow them, it is perfectly safe to say, that the ground should be ploughed for the reception of the seed as soon as the frost is out of it and sufficiently relieved of moisture to admit of being well ploughed. It is not necessary that one should wait until he is ready to sow his oats—nay on the contrary it is far better that the ground should be ploughed long enough to settle down and become compact before the seed be committed to it. Two good ends are thus answered; the seed germinates quicker, while the plants derive a better support. As we have frequently remarked before the oat crop is one too much neglected by too many growers of it. It cannot be said to be a profitable crop,—it is, however an indispensable one, and might, by proper attention, be made much more profitable than it is, if some little attention, were paid to the manuring and preparation of the ground. We have known 60 bushels to the acre, to be grown on a farm in this vicinity, when on the adjoining one but 15 were harvested from the same quantity of ground. The quality of the soils were both originally alike, but the one had had the advantage of pains taking, careful culturist, who made it a point of honor, as it was his interest, to return to his fields nutriment at least equivalent to the crops he took off of them whereas the other went upon the deteriorating every thing out of his land and returning to it nothing. We often hear farmers of very good common sense say, that oats is an impoverishing crop, and so it is, unless other crops of equal growth in the manuring, and content themselves with complaining because the fertility of the soil is not as lasting as time.

Time of sowing.—We have remarked that we cannot fix a day for sowing, as one that would suit one portion of our vast country would be altogether unsuited to another; but as a general rule we will observe that so soon as the ground can be well prepared is the period for sowing oats.

Quantity of seed per acre.—If the ground be *good*, 3 bushels to the acre will be about the right quantity—if it be thin, the same quantity will be required, as it should be an object under any circumstances of soil to give enough seed to the earth to fill it with plants in order that *weeds* may not be permitted to usurp the place of the ground.

Of the Soil.—Should your soil be poor make an effort to sow on it 1 bushel of plaster and 2 of ashes per acre. After the oats come up should you apprehend any danger from that "ugly customer," the cut worm, sow a bushel of salt per acre on your field, and you may rest assurred that the safety of the young oat plants will be secured.

Hauling out your manure.—If you have still to perform this duty, loose no time in going about it, and do not quit until your work is done, and it is always best to be ahead of your work, and especially such heavy jobs as this. Should you not be prepared to spread and plough it in as hauled out, cover each pile with earth, and if you desire that your manure shall do you the greatest amount of service before you remove it to the field, incorporate a bushel of plaster with every 20 loads of it—this will prevent the escape of the enriching gasses on which the corn plants so delight to feed, and which gives an impetus to their first coming up.

Corn and corn ground.—As the time has arrived in many parts of our country for corn planting, and in a few weeks more it will be time in all, we beg to call the attention of our readers to this important part of their duties. We take it for granted that all who may have clay lands which they intend to put in corn this spring, were provident enough to plough them last winter as nothing is more conducive to success in such soils with the corn crop, than the advantage to be derived from their exposure to the influence of the alternations of freezing and thawing during winter and early spring. While it disintegrates the more adhesive parts, it mellows the soil, lessens the toil of working, and destroys the embryo cut worms. But it is but fair to remark, that this benefit to the texture of the soil, can only be calculated upon where the precaution was taken to plough only when the land was in proper condition; for if it may have been turned up when wet, the probability is, that it will remain in clods during the entire season, thus adding greatly to the toils and expense of cultivation, as well as lessening the products of the crop.

If any should have any such grounds, intended for corn, which is still to be ploughed, we would admonish them not to plough it when it may be either too *wet* or too *dry*, but to choose that golden state of "*betweenity*," when it may be easily reduced to a state of pulverization by means of the roller and harrow, both of which should be freely used until the desired end is attained.

We are firmly impressed with the belief that large crops of corn are only to be realized where deep ploughing, thorough tilth, generous manuring, close planting and frequent and cleanly culture have been resorted to to secure them. The corn plant is a greedy feeder and requires a plentiful supply of food; and although it will grow in most soils, and yield something, still if it be expected of it to be liberal in its product, it must be fed with a sumptuous hand—so also must the ground be in such a condition as to offer no impediment to the descent of its tap root, or to the horizontal expansion of its rootlets as they may be stretching themselves across the furrow in search of nutriment. It is also essential that *lime* or ashes shall be in the soil to aid in forming the silicate of potash. Why should a corn grower be content with a yield of three or four barrels to the acre, when by attention to the things we have pointed out he can with the same labor realize a product from 8 to 12 barrels on the same quantity of ground. They are those who hold it to be possible to grow two hundred bushels per acre—our notions of product, though tolerably sanguine in our temperament do not carry us that far, though we do think that no corn grower, with the appliances of improvement at command, should rest contented under fifty bushels per acre. But to secure such a result, it is necessary that he should plant no corn except on ground which had been previously well manured, deeply and skilfully ploughed, without balks and made perfectly fine by rolling and cross rolling, and thorough harrowing. These pains should at all times be taken; but if our *corn* and *Indian meal* are to find a permanent market in Great Britain, in that fact the planter should find an additional inducement to increase his pains taking, in order that, without increasing his *force*, he may make double the quantity of corn upon the same quantity of land that he now does, thereby greatly adding to his revenue, without materially increasing his expense.

We have spoken of the necessity of turning up clayey ground only when in a proper condition, and we will here add, that sandy, gravelly sand or sandy loam may be the better.

Time of planting.—It is utterly impossible to say when is the proper time for corn planting, as every neighborhood of thirty miles apart has its own peculiar *proper* time, selected no doubt for reasons good and sufficient—but this we may premise, that in a very large majority in any given number of years, the early planted corn will succeed best, and give the heaviest yield.

Distance apart.—There is another matter upon which we will not undertake to decide, as every district of country has its favorite distance, though as we are not only the advocate of close planting, and firmly believe that a very large crop cannot otherwise be grown, we are constrained to advance the opinion that on good ground, well manured, 3 by 4 is space enough.—*Earl Stimson*, of Galway, New York, has grown 5000 bushels on 50 acres only planted 2 1-2 by 2 1-2. This was, to be sure a small variety of corn, so that that distance would not suit the taller kinds grown in more southern and western States, but as there is a medium in all things we cannot see any philosophical reason to justify the very wide space between the rows given by many corn planters.

Preparation of the seed.—Dissolve a pound each, of salt-petre, and flour of sulphur, the latter to be tied up and put in ten gallons of water, soak your corn therein for twelve hours then as you want to plant it each day, immerse the quantity wanted in a tarbath prepared thus—put 2 gallons of boiling water & a pint of tar into a bucket or tub, keep stirring it till the tar is thoroughly dissolved, then put in your corn, stir it about until it is coated over with the tar liquid—strain off the tar and dry the grains of corn in plaster or ashes, or a mixture of both, when it is fit to plant. No more corn should be taken out each day than can be planted.

After treatment.—Just as the corn is about coming up, mix up as much plaster and ashes as will allow 1 bushel of the former and 5 of the latter to the acre, and let careful hands give to each corn hill about a gill of the mixture.

The Culture.—The great art of corn growing in our opinion is keeping it clean from the period when it is fit to be worked until it is laid by. But we believe also, that the plough should never be used after the plants attain a height of 12 or 15 inches, and that from that period the cultivator should be used in its stead, as we believe that great injury is often done by the former implement in the laceration of the roots of the corn plants.

Scare-Crows.—Suspend bright sheets of tin on tall poles, at proper distances, through your corn fields & the crows will not disturb your corn as the least wind causes a reflection that will prove just as frightful to them as an explosion of gunpowder or the report of a gun. We have tried this plan for several years and never without success.

Early Potatoes.—If you desire a crop of early potatoes, the sooner you get them in the better. As to the manner of preparing the sets, putting them in, and the

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