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MISCELLANEOUS.

THE DEAD COW BROOK SCHOOL.

In Poetry and Prose, by Curnel Pardon Jones, B. S. M.

TUNE—"Woodman spare that tree."

When but a little boy
Tu Cow Brook School I went;
First Webster was my joy,
Then Daboll my intent;
Murray I went clean through,
And learnt his rules by hart,
And read in the "Preceptor" tew,
And then in the "Third Part."

Then o'er the crusted snow,
With joyous steps I trod;
The white birch bending low
With icicles did nod.
With hand-sled in my hand
The hill-side steep I sought,
And joined the merry band,
And the way we used to ride down hill, one arter another, over the glare ice, and sometimes clean smack acrost the swamp medder pond at the foot was a caution in railroads.

Phil Ant'ny was our schoolmaster,
A larned man was he;
In 'rithmetic he'd gone as fur
As the Double Rule of Three!
He'd studied physic, tew,
And where he boarded round
He cured worms and tizzick tew,
With roots dug from the ground.

Upon the hill it stood,
That schoolhouse old and warm,
With that big pile of wood,
It laughed at cold and storm.
The hill-side slope in front,
How glorious in the view!
We used tu slide full half a mile
On sleds and dug-outs, tew!

"The boys may gwout," says the schoolmaster, says he, one forenoon, "and du you go and break your etarnal necks a ridin' down hill in that hog troth, and you see what you'll ketch when I git holt on you, that's all! Stop! Come back, all on you come back! Is that the way to gwout, like a passel of skeert sheep runnin' over one another? Where's your manners? Haint I told you more'n a hundred times 'bout that? Now start, one tu a time, and when you git to the door, turn round and make your manners, every one on you. Sy Harrington, come right straight back here, sir! You're a terrible smart feller, aint you?—Mebby you thought I didn't see you, when you was pretendin' to make a bow, hump your forrard agin Reuben Johnson's nose, on purpose! Jest see how you made it bleed; don't cry Reuben, it'll feel better arter it's done achin."

"I didn't go tu du it; Rube come pushin' up jest as I turned round to make my manners; I didn't have room tu du it, 'thout hitin' him on the nose."

"What did you push up that fashion for, Reuben; hadn't you no more sense than that?"

"I couldn't help it; Jim Wright stuck a pin intu me, and it kinder made me jump forrard a little, and"—

"Wall, go long out, both on you, and behave yourselves, and tell Jeems Wright tu come here; I have bizness of importance tu do with him."

And away went the boys, and they had'nt been out tew minnets afore they was both mounted on a hand-sled streakin it down hill like chain lite'nin. There wasn't a boy in school that wasn't a coastin in some way or another. Some was on sleds, some on planks, some on logs, some in wooden trays, and them that hadn't nothin else to ride on, would set down flat on the ice, and let others drag 'em by two strings tied round their ankles. But they all remembered what Doctor Phil Ant'ny told 'em, and nobody didn't tetch the big hog-troth. There it stood, right on the startin pint, as eazy as a hair-trigger to go off. I've seen a dozen fellers git into it, all twisted together, to the bottom of the hill, like young rats in a meal tub. Wall putty soon Doctor Phil Ant'ny come out of the school house, to look for Jim Wright, but Jim had jest started in his little tray—the swiftest craft on the track, 'cept the big hog-troth—and his bushy red hair was beginnin to stream back like a blaze of fire. "Stop!" cried Doctor Phil, "stop, you little sarpint, or I'll be arter you, and give you the wust lickin you ever got in your life!" "I can't," cried Jim, lookin back, "the critter's got started, and tain't no use to try to stop her now, she's got the bit in her teeth." "By the thunder and lite'nin!" hollered Doctor Phil, and stomped down his foot, and up flew both heels, and down he went backwards, herwollop, into the hog-troth, and away he went, with his feet stick-in up, right in Jim's wake. Jim seed him comin', and he put spurs to his hoss, that is to say, he stuck his spike into the ice and pushed ahead, as if he was 'scaping from a railroad. On went Doctor Phil like a whirlwind, and he was overtakin' Jim hand over hand, or rather heels over head, and was just runnin afoul on him, when the troth tetched a lump of ice and sheered off at a tangent. The boys all stopped and looked at the schoolmaster, some on 'em eenamost astonished out of their breath, and others reddy to bust a laffin. Whiz went the troth down the steepest part of the hill. An old log, half buried in the ice, lay acrost Doctor Phil's path, and the boys all knew mighty well what was comin', for some on 'em had been shipracked on that log afore. "He'll git histed, now sartin'!" said Sy Harrington, jumpin' up and down, and slappin' his thighs; "there he goes by hokey!" and sure 'nuff there he did go, for the troth struck the dog and leaped six foot into the air, throwin' Docter Phil ten foot down the hill, whirlin' over and over like a buzz, and he never stopped till he went splash intu a bilin' spring, where the cattle went tu drink and had trod it full of soft mud.

"Where's the schoolmaster?" shouted Jim Wright, crawlin' out of the snow bank where he had landed, and shakin' the snow out of his hair; "cracky! if I didn't think he'd katch me at one time."

The boys all run to the bilin' spring, and there lay Doctor Phil Ant'ny all kivered with mud and snow, groanin' aloud, and tears of anger and agony startin' out of his eyes. His thigh and one rib was broke.—Phil was a kind hearted man, and the boys all loved him. He used to talk savage tu us sometimes, but then he didn't used to hurt us. The *little* boys stood round and cried when Phil told us that his leg was broke, and the big ones looked sorry, and took holt on him, heerful, and kerried him to the schoolhouse, and then pulled him over tu father's on a hand-sled. Our beloved schoolmaster never got up agin.

Long lingered our poor friend
Upon that bed of pain;
The doctors could not mend
His shattered bones again.
He called his scholars all
Around his dying bed,
And whilst our tears did fall
Thus solemnly he said:

"My pupils, fare thee well!
My race is almost run;
Sadly my heart doth swell,
As you kiss me one by one,
When down the schoolhouse hill
Again you go tu slide,
Oh, look out for that cussed log
And turn your sleds aside!"
Then bowed his head and died
The boys sobbed and cried,
And we never rid down the schoolhouse hill arterwards.

No true gentleman can ever indulge resentment against a female. All vindictive feelings or proceedings against the weaker sex, are unworthy and unprofitable. The utmost that is allowable, when wrong is experienced from them, is the simple opposition of truth—accompanied by regret and entire resignation, or generous forbearance as far as possible consistently with strict self-defence. Sarcasm, obloquy, mere annoyance or revenge of any kind, are repugnant to manly character and a chivalrous spirit.

HOPE is the last thing that dieth in man, and though it be exceeding deceitful, yet it is of this good use to us, that while we are travelling through this life, it conducts us in an easier and more pleasant way to our journey's end.

Hope is the ruddy morning of joy, and recollection is its golden tinge; but the latter is wont to sink amid the dews and dusky shades of twilight, and the bright blue day which the former promises breaks, indeed, but in another world, and with another sun.

A SLIGHT MISTAKE.—A young lady out West, who wished to have the one room of a log-house appear to the best advantage on a certain occasion, had some trouble in keeping a large dog outside the door. After having turned him out for the third or fourth time, she heard a slight tap upon the door, which she supposing to be the dog's paw, she cried out—"Bose, you old dog, you may rap as long as you're a mind to, but I won't let you in." It was the clergyman, who had just commenced paying his addresses to her.

"Rock the cradle," is now rendered, "agitate the responsibility."

GOV. PRATT'S ANNUAL MESSAGE.

The Message of the Executive is almost entirely devoted to the financial condition of the State. Its length compels us to lay it before our readers in an abridged form.

The Governor thus commences the subject of finance:

"The financial condition of the State well merited the prominent position assigned to its consideration by my immediate predecessor in each of his annual messages to the Legislature. With an anxious desire on his part to arrest the "*downward tendency*" of the public credit, it was his painful duty, year after year, to announce to the Legislature the entire inadequacy of the existing laws, if fully executed, to meet the current demands upon the treasury; and to point out the fatal error in the past legislation of the State, by which the Executive Branch of the Government had been deprived of the power originally vested in it to execute the laws which had been passed. In his last Message he made known to the Legislature, as the effect of the combined causes above assigned, (the inadequacy of the tax laws, and the want of power in the Executive to enforce them,) that the arrears of interest had progressively increased from $859,656, on the 1st Dec. 1842, to $1,171,872 27 on the 1st Dec. 1843, and to $1,450,961 51 on the 1st Dec. 1844; and that in seven counties of the State the tax laws were not enforced.

"I have, gentlemen, to discharge the more pleasing duty of informing you, that collectors of the State tax have been appointed, and that the direct tax is now being collected in every portion of the State, except in Calvert county, where the collector has been unable to obtain the assessment books from the tax commissioners.

"I have still greater pleasure in announcing to you the fact that, during the fiscal year, there has been received, and applied to the extinguishment of arrears of interest, a sum greater than the accruing interest for that period.

"Although I have labored assiduously, and for the time successfully, to produce this desirable result, it is my duty to inform you, that this success cannot be attributed to any actual power with which the Executive is clothed, to enforce the due execution of the revenue laws of the State.

He shows that the revenue system, being wholly under the control of county authorities, which are irresponsible to the State authorities, renders the Executive arm powerless; and suggests that the power of appointing these officers be restored to the State authorities.

"The annual interest on the public debt is $655,421 20; and there has been paid during the fiscal year ending on the 1st of December, 1845, in liquidation of arrears of interest, the sum of $710,784 51. The gratifying result is consequently exhibited that the arrears of interest on the public debt (instead of increasing, as in previous years, at the rate of about three hundred thousand dollars per year,) have been actually diminished during the past fiscal year by the sum of $55,363 31. The arrears of interest, as shown by the report of the Treasurer to the last Legislature, amounted, on the 1st of December, 1844, to the sum of $1,432,154 51, and on the 1st of December, 1845, the entire interest due to the creditors of the State was $1,376,891 20. It is not, it cannot be expected, that you will provide for the *immediate* payment of this arrearage of interest; but some adjustment of this balance is essential as a preliminary to the resumption of payment by the State, as it would be manifestly unjust, and *therefore* inadmissible to provide for the future payment of the accruing interest, leaving unliquidated and unsatisfied the interest which is now due."

"The Sinking Fund on the 1st December, 1844, amounted to $1,276,306 79, and on the 1st of December, 1845, to $1,404,030 28. It is progressively increasing by the quarterly re-investment of the interest accruing on it; and its operation has demonstrated its adequacy to secure the citizen and creditor of the State by redeeming the principal of the public debt within the periods limited in the appropriation laws.

"The public creditor, with the *certain* assurance of the future prompt payment of the accruing interest, will, I am persuaded, be well satisfied to fund the arrearage of interest upon such terms as will comport with the ability of the State, and at *any* rate of interest you may deem *equitable* and just.

"The entire debt of the State, bearing interest, amounts to the sum of $11,986,784 98.

"Under the operation of the law which authorizes the payment of taxes in coupons or certificates of interest, the public creditor *in fact* receives the amount of his interest *less* the discount at which the coupons or certificates are sold, and *less* the tax imposed on his stock."

He here adverts to "facts" showing—"That the *interest* of the public creditor would be eminently promoted by any liquidation of the arrearage of interest, by which *its payment*, within some fixed and reasonable period, would be ensured, and by which the future regular payment in money of the accruing interest, according to the contract of the State, would be undoubtedly be secured." And continues—

"If, after a thorough investigation of the subject, you should determine that the State *shall* resume payment on the first day of October next, it will be necessary to fund the interest inclusive of the quarter ending on the first of July, 1846.

"In view of the anxiety which will exist on the part of the tax payers to avail themselves of the privilege of paying in coupons or certificates of interest, (a privilege which they are aware must be denied so soon as you decide to resume the payment of the current interest,) I do not think the present arrearages of interest will be much increased. Suppose the arrearage of interest on, and including the interest of the 1st July 1846, would amount to the sum of $1,500,000; this funded at 3 per cent. would increase the current interest from that date by the sum of $45,000; and if you should decide to pay off the principal, thus funded, in 20 years, it will be necessary to provide annually the further sum of $75,000; which sum added to the current interest on the present funded debt, would make the sum of $715,421 20, to be raised annually to meet the demands upon the Treasury.

"Gentlemen, I feel the responsibility of the position we mutually occupy. I believe that now is the *accepted time*, and that to you is accorded the distinguished privilege of redeeming the honor and credit of our State. There is not a citizen of the S[illegible] who [illegible] worth [illegible] to be [illegible] her S[illegible] [illegible]entory and the commission, upon the [illegible]sentation of the final account for passage. That those, and similar cases in which an executor is the residuary legatee, may be made to contribute to the revenue, a repeal of so much of the act of 1798, ch. 101, as confers by its operation the privilege of exemption from the tax, is recommended. The revenue from this law, together with that from the law "imposing a tax on the commissions of trustees and receivers," is expected to amount to $30,000.

Amendments are suggested in relation to the law "imposing a tax on collateral inheritances, distributive shares and legacies," as well as in the two preceding, with the same view, viz: to make the tax more immediately available. From this last act, if made practically efficient, the sum of $10,000 it is believed will be realized.

The act of the last session "imposing a tax upon clerks and registers, has been productive of $10,000."

Of these laws of the last session, his Excellency contends "that they have met with the almost universal approval of the people," and he accordingly attributes great credit to the last Legislature "for the adoption of a system of taxation which will so prominently contribute to the relief of the State, and which at the same time is so entirely in accordance with the public will."

With regard to the "Stamp Act," the Governor presses its continuance as one, "which, when properly amended, will be of more practical utility, in the present monetary condition of the State, than any law upon the statute book." Its designation as the "British Stamp Act" and an "Anti Democratic" law, are spoken of as gratuitous and unfounded denunciations, and a contrast drawn between the opposition of the colonies to the "British Stamp Act," and the hostility declared against that of Maryland, the former growing out of a principle "of resistance to taxation *without representation*" and not because the law which they resisted was a stamp act. It is also averred that a similar law was passed by Congress during the Presidential term of Mr. Madison. The act is boldly defended against the charge of inequality, by an argument to prove that the inequality which does exist is practically in favor of those who pay the tax, they paying in fact under this law but *one twentieth* of one per cent; whereas, if such property were included under the direct tax law, as every other description of property, the tax would be *one fourth* of one per cent. Amendments are suggested to remedy the decisions of the Court of Appeals adverse to the original design of the law, and an annual revenue of $100,000 is expected therefrom. A suggestion that lottery tickets should be subject to the provisions of this act, is presented, and a *moral* as well as *financial* result proposed. But if no moral good should be effected in diminishing the sale of lottery tickets, the which the direct tax has not been received; the requisitions of the law have been observed by the Executive, which justifies an application for a mandamus against those who may continue delinquents. The full revenue from this source is estimated at $15,000.

The constitutionality of the law imposing a direct tax upon all ships and other vessels owned by citizens of this State, having been sustained by the Court of Appeals, is recommended to make the revenue therefrom fully available.

The tax upon the stock of the city of Baltimore which had not been paid since the passage of the Act of 1843, by which it was imposed, has been collected during the past year.

A tabular statement exhibits the amount of revenue accruing from the direct tax, exclusive of arrears, to be for the ensuing year $539,171 69; add to this "due for arrears for 1841, '42, '43 and '44, $554,829 60" and we have a total accruing amount of $1,094,001 29, being an excess of $378,580,09 over the amount of interest due on the entire debt, which is $715,421 20.

In proceeding in the matter of *indirect taxation*, by which it was determined by the last Legislature to make up the additional revenue that might be required to meet the annual interest on the State debt, and the current expenses of the government, his Excellency observes that it has "since undergone the ordeal of a public canvass, and has been sanctioned by the approval of the people."

Referring to the act "imposing tax upon the commissions of executors and administrators, upon the passage of the account in which their commissions are allowed," an amendment is advised, whereby this law may be made more directly available; to wit: to require the payment of one per ct. on the amount of the inventory within thirty days from the return of the same; and one per cent upon the difference between

[illegible]

[illegible] and who will not hail with applause your *efficient action* to place her *now* and for the *future* in the position of *right* she should occupy. The people of Maryland were never in a more prosperous condition. Those of her citizens who are engaged in agriculture have been blessed, thro' Divine Providence, with abundant harvests; and the *increased* price which has been obtained for the grain crops of the State would alone equal the public debt. In evidence of the prosperity of those engaged in commerce and the mechanic arts it is only necessary to look to our commercial emporium (whose rapid strides towards commercial preeminence over her sister cities of the Union must gratify the pride of every Marylander) to witness an increase of wealth during the past few years equal to the quadruple of the debt of the State."

The Governor then proceeds to review the revenue laws, and observes that they "are now scattered through many volumes of the laws of the State," and suggests "the propriety of digesting and embodying them in one enactment." [We are indebted to the *Sun* for the following synopsis of this portion of the Message:]

Of the "Income tax law" it is alledged that the revenue derived from it has not, during the past fiscal year, exceeded $1,000, assessments having in many parts of the State never been made, and the law but partially enforced in others. A new assessment is recommended that that the law may be equally and impartially executed.

The law imposing a specific tax on "Silver Plate and Watches" has been enforced in no part of the State; it is proposed that assessors of the Income tax, also act as assessors of "plate and watches," and a revenue of $20,000 is anticipated from the two laws when fully enforced.

A revision of the law providing for "the assessment of the property of the State and to pay a direct tax" is proposed. By the assessment of '41, the valuation of the property as reduced by the appeal tax courts was $177,139,645. It is judiciously intimated that a new assessment would greatly augment the revenue.

A remedy for the existing difficulties in collecting or deducting the tax upon State stock, is proposed.

Reference is made to the constant litigation to which the State is subjected, in her efforts to collect the tax imposed upon the stock of the banks and other incorporated institutions of the State. The obstacles, however, seem to be now generally surmounted, and besides the "Farmers' and Planters'" and the "Western" Banks of Baltimore, who are still contesting their obligations to pay upon constitutional objections, there are but few institutions from