

Baltes. at 5 pr. ct.	8,655
Of the Balto. and Fredericktown turnpike road co. at 4 1/2 pr. ct.	440
Of the Balto. and York town ditto at 3 pr. ct.	150
Of the Medical Professors of the University of Maryland	1,500
Of the Directors of the Maryland Penitentiary	9,897 88
Of the State Lotteries	10,000
Of the States' tobacco inspection in Baltimore	30,000
Of the States' wharves in Balto.	800
Of wharriage	
Of direct taxes for 1829	4,000
Total	173,430
From which deduct the deficit of the 1st December 1828, including the Journal of Accounts for the present session	47,830
There will then remain applicable to the expenses of the present year	125,600

THE EXPENDITURES	
For the salaries of the following civil officers, viz:	
The governor	\$2,666 87
The council	2,500
Their clerk	1,500
Their messenger	4,450
The treasurer of the western shore	3,000
The treasurer of the eastern shore	450
The trustee	800
The librarian	300
The clerk of the house of delegates	400
The clerk of the senate	150
The examiner general of the western shore, his fees deducted	600
The examiner general of the eastern shore, his fees deducted	150
The register of the land office W. S.	20
The register of the land office E. S.	20
Total	11,414
For pensions to officers, soldiers and their widows	26,474
For donations to colleges, academies and schools	19,000
For expenses on account of Militia	
For salary to the armoursers for the western shore, \$500 and 300	800
Armourer for the eastern shore	300
For rents of gun house and magazine	95
Total	1,169
On account of the Judiciary, viz:	
For salary to the chancellor	3,400
The chief judge of Baltimore city court	2,400
The chief judges of the 6 judicial districts	12,900
The judge of the land office E. shore	400
For per diem to the messenger of court of chancery estimated at	200
The sheriff of the court of appeals W. S. ditto	310
The sheriff of the court of appeals E. S. ditto	35
The crier of the court of appeals W. S. ditto	180
The crier of the court of appeals E. S. ditto	25
Total	26,820
For Indian annuities	130
For interest on Penitentiary 5 pr. ct. stock of 1822 and loan of 1828	2,977
For interest on University 5 per cent stock of 1822	1,500
For interest on Rail Road 5 pr. ct. stock	1,250
For interest on loans of 1827 per acts of 1826, chs. 211 & 250	3,400
For the University Sinking Fund per act of 1821, ch. 88, sec. 10	500
For the sinking fund under the direction of the Board of Public Works	590
For the augmentation of the Library per act of 1826, ch. 53, sec. 3	300
For binding books therein, per resolution No. 26 of 1827	35
For rent of one Tobacco Warehouse in Baltimore to 1st April 1829	666 67
For salaries to the states' inspectors of tobacco in Baltimore and their clerks	5,700
For so much to build or purchase a tobacco warehouse in Baltimore	20,438 53
For the completion of the chancery records	1,101 90
For salary to the keeper of the government house	800
For the use of the Colonization Society for 1829 per act of 1826, ch. 172	1,000
For the education of the indigent deaf and dumb per act of 1827, ch. 140	3,500
For the mayor and city council of Baltimore, per act of 1827, ch. 111, (for 1829)	15,000
For the trustees of the University of Maryland per act of 1827, ch. 123, (for 1829)	3,000
For the Rail Road sinking fund in pursuance of ch. 104 of 1827, 10 pr. ct. on \$50,000, the estimated amount of the instalment to be paid before 1st Decr. 1829, on the states' subscription to the Baltimore and Ohio Rail Road Company	5,000
For the Canal Sinking Fund in pursuance of ch. 105 of 1827, 10 pr. ct. on \$200,000, the estimated amount of the instalments to be paid before 1st Decr. 1829, on	

the states' subscription to the Chesapeake and Ohio Canal Co.	20,000
for contingent expenses estimated at	3,000
for miscellaneous and additional expenses, certain and probable estimated at	15,000
Exceeding the receipts, and making a deficit on 1st December 1829, of	59,295 46
which add journal of accounts for December session 1829,	45,000
Total	\$104,295 46

The above is a full and fair estimate of the receipts and expenditures for the ensuing year, under the existing laws, and shows at one view the amount of deficit to be provided for. The time has arrived when we must adopt some efficient, permanent and equitable system of revenue, to sustain the character and credit of the state. Upon this subject the house of delegates, the immediate representatives of the people, have heretofore decided, and that decision has been approved and supported by the people themselves. At the session 1826, a system of taxation based upon the principle laid down in the 13th article of the bill of rights, here it is declared, that "every person in the state ought to contribute his proportion of public taxes for the support of government, according to his actual worth in real or personal property within this state;" passed the house of delegates by a large majority. At the subsequent session, a similar system of taxation, based upon the same principle was proposed with great care, and received the approbation of a large majority. This repeated manifestation of the public will cannot be mistaken, and your committee can see no valid reason for departing from the principles laid down by our predecessors.

Governed by these views, a system of taxation has been prepared and presented to the house. This system provides for the valuation and assessment of all property, with a view to an equal and just tax. The tax required by the wants of the state is so small in amount, only five cents in the hundred dollars, that it will scarcely be felt by the great mass of the people, but from embracing a large portion of property, which has heretofore escaped taxation altogether, will yield, light as it is, considerable revenue, and enable us not only to pay the current expenses of government and the interest on such loans as may be required, to meet our engagements relative to internal improvement, but to establish and support, with the aid of existing funds, a liberal and enlightened system of popular education. The above is the only measure your committee deem it necessary to recommend at this time, in lieu of the existing revenue, because it perfects the whole system recommended at the last session of the legislature. It is now proper, that they should recommend such measures, and make such suggestions, as they believe best calculated to lessen the expenditures of the state.

In examining the probable demands upon the treasury for the present year, the large amount required by the provisions of two acts of the general assembly, passed at December session 1827, chapters 104 and 105, to create a sinking fund, for the purpose of redeeming the loans negotiated to pay the states' subscription to the Baltimore and Ohio Canal Company, and to the Chesapeake and Ohio Rail Road Company, arrested the attention of the committee, and after mature deliberation, they have determined to recommend a repeal of all such parts of said acts, as require that ten per centum at the least on the gross amount of each loan, should be invested in some safe and productive stock, and for the eventual redemption of such loan, because so large an appropriation at this time, would bear too heavily upon the treasury, and your committee can perceive no good likelihood to result from such a course.

These splendid works, now in a state of rapid progression, are calculated more for the benefit of posterity, than of the present generation, therefore it would not only be oppressive, but unjust, for the whole burden to fall upon the people of the present day, many of whom will have passed off the stage of life, before any benefit can be derived from them.

The true policy is to make ample provision for the payment of the interest on the amount of the states' subscription, and as soon as the works themselves yield a dividend to the stockholders, to appropriate the whole amount arising therefrom, in aid of the sinking fund already created by law, which directs, that any premium obtained by the stock issued by the treasurer, for the purpose of paying the states' subscription to the Baltimore and Ohio Rail Road Company, and to the Chesapeake and Ohio Canal Company, "shall be invested in some safe and productive stock, at the discretion of the treasurer, with the advice and consent of the governor and council, for the time being; and the interest, dividends or profits, arising from such investment or investments, shall be reinvested as aforesaid, for the eventual redemption of said loans." This is a fund properly applicable to the object to which it is appropriated, and when aided by the smallest profit, which the least sanguine calculate on receiving from the investments in these works, will, in a few years, extinguish the whole debt created by our subscription, and by thus dividing the burden through a series of years, it will be too light to be oppressive at any particular period of time. The premium obtained on the stock already issued and sold to pay our subscription to the Baltimore and Ohio Rail Road Company, is ten per centum, which has been invested, and if a like premium should be obtained for similar issues, the sinking fund created from that source alone will be considerable.

The course recommended above, will relieve the treasury from the payment of \$5,000 dollars the present year. In addition to this, there is a fair prospect that the expenses of a session of the legislature now estimated at 45,000 dollars, may be curtailed at the present as well as future sessions. Should these expectations be realized, the estimate may be reduced to 40,000 dollars, which will reduce the estimated deficit of the first of December 1829, to \$29,295 46 cents. To which add the journal of accounts for the next session on 40,000 dollars, making a total deficit on the first of December 1829, of sixty-nine thousand two hundred and ninety-five dollars and forty-six cents, instead of one hundred and four thousand and two hundred and ninety-five dollars and forty-six cents, the estimated deficit under the existing laws.

The following statement exhibits the amount of the productive capital of the state.	
Funded pr. ct. stock of the United States	355,104 74
Stock of the Bank of Baltimore	174,000 00
Of the Union Bank of Maryland	31,800 00
Of the Hagerstown Bank	25,000 00
Of the Commercial and Farmers Bank of Baltimore	16,666 66

Of the Farmers and Merchants Bank of Baltimore	18,000 00
Of the Marine Bank of Baltimore	10,000 00
Of the Franklin Bank of Baltimore	15,000 00
Of the Farmers Bank of Maryland	100,000 00
Of the Mechanics Bank of Baltimore	46,500 00
Of the Baltimore and Fredericktown turnpike road	10,000 00
Of the Baltimore and York-town turnpike road	5,000 00
Of the Union Manufacturing Company of Maryland	10,000 00
Loan to the trustees of Charlotte Hall School, Maryland	2,666 67
Balance due from clerks, sheriffs, collectors and others	48,863 43
Total	\$935,601 50

The following is a statement of the unproductive capital of the state.	
Loan to the Potomac company	\$30,000 00
Stock of the Potomac company	120,444 45
Stock of the Elkton Bank of Maryland	10,000 00
Loan to the trustees of St. Peter's free school	3,000 00
Stock of the Chesapeake and Delaware canal company	50,000 00
Stock of the Baltimore and Ohio rail road company	25,000 00
Bonds installed and not installed	25,928 64
Total	264,373 09

It will be perceived that the amount of unproductive capital has diminished within the last year. The Union Manufacturing Company, the Mechanics Bank of Baltimore and the Marine Bank of Baltimore, in which institutions the state owns stock amounting to \$86,500 00, have declared dividends since the last session of the legislature, and for the future may be estimated as permanent sources of revenue.

The stock in the Potomac company amounting to \$120,444 45, and the loan to the same company, making a total of \$150,444 45, have been subscribed for stock of the Chesapeake and Ohio canal company, in pursuance of an act of the general assembly passed at December session 1825, chapter 120, and will in all probability in a few years yield a dividend to the state. The stock in the Chesapeake and Delaware canal company will probably yield a dividend the ensuing year; from which it appears the large unproductive capital of the state, that only a year since amounted to \$295,493 53, and yielded no profit, is likely to become a source of permanent revenue. But the great loss sustained by the unproductiveness of so large a portion of capital, diminishes us not to part with any part that is well secured. The three per cent stock though yielding but small dividends, is far preferable to bank stock yielding a much larger interest, because this stock taking a period of ten years has been more productive than the bank stock belonging to the state; for although the stock in some particular bank or banks may have yielded large dividends, there have been unproductive, and the average profit for the period above mentioned, it is believed, will not exceed three per centum. In addition to this, we are in constant danger of loss by the mismanagement and dishonesty of bank officers, as the experience of the last twenty years too clearly proves, whilst the three per cent stock is as stable as the government itself, and if the national government shall continue to move onward in its prosperous career, will be redeemed at par at no distant day. These causes give to this stock great value, and it now may be quoted at \$4 dollars for the 100; and even at this high price, it is believed to be the best investment which can be made in the United States. The same causes which induce the purchasers of stock to give so large a price should make us reluctant to sell, for it cannot be more valuable to individuals or corporations than to a sovereign state.

The following statement exhibits the loss of capital sustained by the state, and shows the period for which no dividends were received.	
The state had invested in stock in the Mechanics Bank of Baltimore,	\$77,500
And for certain counties for the use of Free Schools,	13,000
Total	90,500
The state now has	46,500
And the said counties,	7,800
Total	54,300
Loss	36,200
And received no dividends for 6 years.	
The state had in stock of the Commercial and Farmers' Bank of Baltimore,	25,000
And for certain counties,	27,100
Total	52,100
The state now has	16,666 66 1/2
And certain counties,	18,066 66 1/2
Total	34,733 33 1/2
Loss	17,366 66 1/2
The state had in stock of the Union Bank of Maryland,	42,400
And now has	31,800
Loss	10,600
Total loss	\$64,166 66 1/2

From the Elkton Bank in which the state invested \$10,000, there has been no dividend for upwards of 10 years, and the stock commands no price in market.

The duties of treasurer to your committee no one can perform the labour required of that officer; they therefore recommend that he may be authorized by law to employ a clerk. This will only be a small additional expense to the state, as it is proposed to abolish the office of trustee, for which the treasurer now receives two hundred dollars, a moderate addition to which will be a sufficient compensation for the person filling the office to be created.

The committee deem it unnecessary to notice the Free School fund in any way, because that subject is the appropriate duty of the committee on education.

All which is respectfully submitted.

By order of the committee on ways and means,  
Benedict I. Semmes, Chairman.  
James H. Milbourne, Clerk.

## Maryland Gazette

ANNAPOLIS:  
Thursday, January 22, 1829.

To the Voters of Anne-Brundel and Prince-George's counties, and the city of Annapolis.

Having been requested by a great number of the voters of this Congressional district to be a candidate to represent them in the next Congress, it is with regret I have to announce my declension of that high honour. My private affairs, and professional engagements, compel me to this. To my friends, whether personal or political, I tender my sincere thanks for the solicitude they have manifested on this occasion, and to assure them I remain their much obliged fellow citizen.

JAMES BOYLE.

Jan. 20, 1829.

In consequence of the length of the report of the Committee on Ways and Means we are compelled to leave out several articles prepared for this week's Gazette.

### BILLS OF PUBLIC INTEREST Before the Legislature of Maryland.

#### HOUSE OF DELEGATES.

Mr. Gantt has reported a further supplement to the act for the recovery of small debts out of court, and to repeal the acts of assembly therein mentioned.

Section 1. That after the passage of this act, in all cases where the original debt or cause of action does not exceed the sum of fifty dollars, it shall be lawful for any one justice of the peace of each respective county, wherein the debtor may reside, to hear and determine the matter in controversy between the creditor and debtor; and upon the full hearing according to the laws of the land, and the equity and right of the matter, in the same manner as such justices of the peace are now authorized to do, when the debt and damages do not exceed the sum of fifty dollars, current money.

Mr. Hightlett has reported a bill for the relief of the citizens of Maryland holding persons of colour to service for a term of years, and to prevent their absconding.

Section 1. That upon the apprehension of any such negro or mulatto servant, it shall be lawful for the county courts of this state to adjudge and extend the term of service to a longer term, so as fully to indemnify the master or mistress for all expenses and losses occasioned by the absconding of such servant.

Section 2. That upon the application of any master or mistress, to the county courts of this state, to adjudge and extend the term of service of such absconding servant, it shall be lawful for such court, or in the recess thereof, for any one judge of said court to grant an order for the sale of said negro or mulatto servant, to any person or persons within or without this state.

Section 3. It shall be lawful for the purchaser or purchasers to remove said negro or mulatto servant out of this state, and hold the same to service for and during the term set forth in said order, and no longer.

Section 4. That upon the passage of any order by the court for the sale of any negro or servant, it shall be the duty of the clerk or register of wills, to shew when and on what terms said negro is entitled to his freedom, together with the order of the court directing the sale, under seal of office, the expense of which shall be paid out of the purchase money.

#### IN SENATE.

Mr. HEATH has introduced a bill for the suppression of brutal sports, and cock fighting, &c. within the limits of the city of Baltimore. Any person guilty of such offences, or of aiding or abetting therein, or guilty of acts of cruelty to any domestic animal, is rendered subject to prosecution and punishment by law, yet we think they are still properly introduced, as acts of cruelty to domestic animals, and more especially that most valuable of all, the horse, are of frequent commission, yet they almost invariably are suffered to pass unpunished, either because the attention of grand juries is not directed to the subject, or because they entertain doubts of their authority. There is, in our opinion, but one objection to this bill, namely, the limitation of its operation to the city of Baltimore. The practices which it proposes to suppress exist in every part of the state, and we think if the bill was amended so as to embrace the whole state, it would be rendered more valuable and important.

**WIMENEAL.**  
Married, on Sunday evening last, by the Rev. Mr. Vinton, Mr. James MIZRA, of Anne-Arundel county, to Miss LOUISA, Daughter of Mr. John QUINN, of this city.

**DIED.**—On Monday night, WILLIAM G. Son of Mr. John Thompson, Printer, aged seven years, an interesting and intelligent youth.

Adieu, sweet infant Boy, adieu!  
Thy days were few and short!  
This world was not design'd for you!  
A Cherubim thou art!  
God's ta'en thee to a better home,  
Celestial and sublime!  
God chosen thee a better doom:  
To be ansh' by time.

### In Chancery,

16th January 1829.  
Richard Harwood of Thomas, and Henry H. Harwood, administrators of Benjamin Harwood,

vs.  
Alfred Bellman, Richard Sellman, and others, the heirs and administrators of Richard Harwood.

The object of this bill is to obtain a decree for the sale of the real estate of Richard Harwood, in order to pay his debts. The bill states that at the time of the death of said Richard Harwood, he was largely indebted to the interests of the complainants, and that the personal assets which he left are insufficient to pay said debts. It also states, that Benjamin Harwood and Margaret Richardson, wife of Richard Richardson, are non residents.

It is thereupon Ordered, That the complainants by causing a copy of this order to be inserted in some newspaper three weeks successively next, before the 16th day of February next, give notice to the absent defendants of the object of said bill of complaint, and they be and appear in this court, on or before the 16th day of May next, to answer the premises, and to shew cause, if any they have, wherefore a decree should not be passed as prayed.

True copy,  
Test. Ramsay Waters,  
Reg. Cur. Can.

### In Chancery,

16th January 1829.  
Thomas B. Owings and Cordelia his wife,

vs.  
James Owings and others.

The object of the bill filed in this case is to obtain a decree for the sale of a warehouse situate on Bowley's wharf in the city of Baltimore.

The bill states, that a certain Beale Owings, of Baltimore county, and Richard Owings of Anne Arundel county, were in their lifetime seized in fee as tenants in common, of a warehouse situate on Bowley's wharf in the city of Baltimore; that said Beale Owings, sometime in the year eighteen hundred and two, died intestate, leaving the complainant, Cordelia his widow, and six children, entitled to dower in said premises. That after the death of said Beale Owings, to wit, on the eighteenth of January eighteen hundred and nineteen, said Richard Owings sold and deeded to a certain James Owings, of the city of Baltimore, who now holds the same. That the said Beale Owings left the following children, his heirs at law, to wit, Nathan and Harriet, of Frederick county, which said Harriet is the wife of a certain John Jiams, who resides in the state of Ohio, and Mary the wife of Henry Stevenson of Baltimore city. It is thereupon adjudged and ordered that the complainants by causing a copy of this order to be inserted in some newspaper three successive weeks before the sixteenth day of February next, give notice to said John Jiams, the non resident, of this application, and of the object and substance of the bill, that he be warned to appear in this court in person or by a solicitor, on or before the sixteenth day of May next, to shew cause if any he has, why a decree should not pass as prayed.

True copy,  
Test. Ramsay Waters,  
Reg. Cur. Can.

### Public Sale.

By virtue of an order from the chancery court of Maryland, the subscriber will offer at public sale, in the village of Tracy's Landing, on Monday the 2d day of February next, at 12 o'clock, M

### A House and Lot,

situate in said village. This property would be a desirable acquisition to any person desirous to engage in the mercantile business, there being a store house in good repair on the premises. The above described property will be sold for cash, payable on the day of sale, or upon the ratification thereof by the chancellor, and at the risk of Robert H. M'Pherson, the former purchaser.

Jan. 15, 1829.  
R. Garner, Trustee.

### Trustee's Sale.

By virtue of a decree of the court of chancery of the state of Maryland, the subscriber as trustee will expose at public sale, on Tuesday the 3d day of February next, if fair, if not, the next fair day thereafter, at 12 o'clock, A. M. on the premises of Doct. Frederick P. White, near Waterloo, in Anne Arundel county, to wit, one negro man named Peter, one negro woman named Nelly, and one negro girl named Juliana, the property of the said Doct. Frederick P. White. The terms of sale are, cash to be paid on the day of sale, or on the ratification thereof by the chancellor, when the trustee is authorized to convey the property to the purchaser or purchasers thereof.

Jan. 15, 1829.  
Bushrod W. Marriot, Trustee.