

next is, that, the rich escape, whilst the poor do not. The Capitalist, who compounds his surplus of interest, every year, may, or may not be honest enough to make a voluntary return of, and pay the tax upon it. Whereas, the small land-holder, the mechanic, and the trader cannot, (even if he has the disposition to,) conceal the true value of his estate. The accounts of an Executor not unfrequently exhibit a much larger amount of property, than was to be found upon the assessment, in the lifetime of the Testator. I have no doubt, but that, a re-assessment would add, considerably, to the taxable basis. Unless I am much mistaken, it would enable you, in a short time, to commence a progressive reduction in the rate of taxes; the benefit of which would be felt, equally, by all.

Shortly after my induction into office, Mr. James S. Mitchell, a Citizen of Cecil County, in this State, informed me that, the Grand Jury of Philadelphia City and County, had found a bill of indictment against him, on a charge of kidnapping; and, that, he had reason to apprehend that, the Governor of Pennsylvania would demand him, under a requisition. He stated to me that, about the year 1845, a negro woman, his slave for life, had made her escape into Pennsylvania—that, during her absence, as a fugitive from his service, she had given birth to an illegitimate male child—that, he had recently, through the instrumentality of Agents, residing in Pennsylvania, succeeded in apprehending the woman, who, together with the child, had been delivered to him, at Elkton, in Cecil County—that, the crime alleged was, the taking of the child alone—and, finally, that, he himself had never been personally present, within the jurisdiction of Pennsylvania, in connection with the arrest or removal of either of the parties. I replied to Mr. Mitchell that, it was quite clear, first, that, the child of his slave, even though born during the period of her absconding, was his property, by the law of Maryland; for taking which, he could not be punished by the laws of any other State, without a manifest violation of the Federal Constitution; and secondly, that, not having been personally engaged, within the jurisdiction of Pennsylvania, in the perpetration of the act, whether criminal or not, he could not be demanded, as a fugitive from her justice. But, I expressed to him a doubt, as to my power, under the Federal Constitution, to go behind the requisition of the Governor of Pennsylvania, if the record, by a suppression of the real facts, should present a prima facie case of alleged kidnapping. I assured him, however, that this preliminary question should be carefully considered; and that, if decided affirmatively, I would certainly shield him from a requisition, after having first been fully satisfied, by competent proof, under oath, that his statement of the facts was true. On the first day of March last, I received the requisition of His Excellency, the Governor of Pennsylvania, as had been anticipated. The case was immediately referred to the Attorney General, for his legal opinion. Upon a most elaborate and exceedingly able review of the law and authorities, he gave it, as his decided opinion, that I had the power to