

each individual burthen. Had not that additional burden, the Union, indeed, might have proceeded to the extinguishment of its public debt, without resorting to the tax on real property. The tax on real property, therefore, was not imposed under the weight of their own debts, much less that they have raised a larger revenue than will now be their proportion of a general tax. After having agreed to the tax, it is now full and complete in favour of the nation, that it would liberate the resources of each State from local demands, and enable the Union to use them all as it would from being a single State, to refund the debt, and to meet the demand of the most productive internal branch of revenue. In fact, the very objections which that assumption which have been so much inflated upon, will afford a great part of their strength, in an adequate revenue in relief. They are implicitly grounded upon the increase of the general debt, and the greater difficulty for the Union to command all the resources of the nation, and to pay the Union that demand, prove that its ability of paying the principal of the debt is not impaired by having allowed the State debts; and the measure will stand almost justified.

May far the lands belonging to the United States, the additional resources to be derived from indirect taxes, and the savings now to be effected in our present rate of expenditure upon the military and naval services, to be raised by a direct tax, cannot be ascertained. But it is evident from facts, that even a tax of 1,600,000 dollars could be operative in the smallest degree from the year 1785 to the year 1790, at a time when the situation of the United States was less prosperous than now, when their population, the quantity of cultivated land and of circulating capital, the amount of the national debt, and the foreign ability to pay may fairly be stated as inferior to what they are now. A tax raised in Pennsylvania without opposition and paid with tranquillity, the amount of which was nearly equal to the total amount of the tax of a federal tax of 1,600,000 dollars. Perhaps it would not be unwise, in order to insure the greatest possible economy, to make all the payments for interest and principal of the public debt out of the duties and taxes, so appropriating the surplus of those duties, the interest, and the new taxes to the discharge of all the current expenditures, and especially of the military and naval establishments.

A direct tax imposed by the Union may be laid, either uniformly on the same species of property in all the States, or upon the species in each State, according to the different taxes there. In favor of the latter mode it may be said, that it will altogether remove the inequality apprehended from a land tax, and, above all, that it will better accommodate the various local prejudices of each State. This last argument carries of much weight with us; but the heads of representatives have directed the secretary of the treasury to prepare a plan upon that principle, to be laid before the committee on the subject of the materials, which will then be collected, may enable Congress to form a final determination on the subject; and it is not the intention of this sketch to anticipate, by any remarks on details, the deliberation, which must then take place. Yet, opinion having been expressed here upon most species of taxation, a general remark will be added on the comparative merits of the two modes of laying a direct tax, in any reference to the local evils which may influence a final decision.

A direct tax is laid upon property, in proportion either to its capital value, or to the rental or profits. In a measure, it is not necessary to collect the tax, but practically to affect it, in other words to mitigate the value of the property, or of the income derived from it. The collection of the tax itself is every where cheaper than the collection of the tax, because the officers employed may always be temporary ones, their being no necessity, as in the case of indirect taxes, to keep a watch over the contributors. It costs less to collect in England and in France than in any other part of the world. In Pennsylvania where the system was complained of, on account of its being expensive, the charges of collection were but five per cent. But the difficulty was not so much to make to a certain extent the expense, and this will vary according to the species of property taxed. Real property, being of a permanent nature, may be valued once in five or ten years, with an great inequality of value, therefore. The difficulty of England, where it is true, is now very unequal, has stood for nearly a century without variation. Personal property perpetually shifting requires

yearly valuations. But it is not only in the case of expenses in collecting that direct taxes upon real property possess a great comparative advantage. In order to affect to estimate the capital or the income of an individual, that the tax itself must be known. His real property is visible, and can always be estimated with certainty. But the greatest part of his personal property may, with propriety, be concealed from the public eye, and, if not in commerce, the debts which are due to him, (from which must be deducted those he owes) his money and every other goods must either be affected, or the stock in trade, or he is obliged to an arbitrary manner. And when the tax is laid upon the revenue and not upon the capital of persons; and when the profits of their industry are to be calculated, it may truly be asserted, that, was it not for the permanence of the taxation of excises, the total amount of their would be left a pretive unequal and unjust than a direct tax levied in that manner. Experience justifies the assertion, that, in laying a direct tax, it will almost exclusively upon lands and houses, they never have given cause to any real complaint. In France, the tax called *proportional rate* and *capitation*, which is laid upon the real property, and the profits of persons, and affected according to a conjectural proportion of fortunes, industry and professions, were equally oppressive to the contributors and injurious to the nation. Although the tax on land and houses is a personal property, which may be estimated and taxed in a more certain and less arbitrary manner than others, yet it may be laid down as a general rule, liable only to local exceptions, that, in laying a direct tax, upon the objects of direct taxation, that almost every other species of property must be reached indirectly by taxes on consumption.

To conclude; the resources, to which it appears that the Union should resort, are those of the most general nature, leaving all the lesser, all the local subjects of taxation to the individual States. There are 400,000 acres of land, and 100,000 of capital employed in the United States, yet it has already been stated that in proportion to our population, we were one of the first commercial nations. It cannot be denied that we are by far the greatest trading nation. It must be acknowledged that we are not yet a manufacturing nation. Our capital in manufactures is great; our capital in handicrafts is immense; it can hardly be said that we yet have any capital in manufactures. Taxes must be raised from that fund which can afford to pay; and must be laid, even in the first instance, where capital does exist. The import is the least, because it is the least, and it is the most; every effort, in our present situation, to raise a considerable revenue from our manufactures, will prove abortive, because there is no capital there to pay it; and because the necessary duties on the manufactures, which are proper objects of taxation, is yet inconsiderable. The same taxes upon consumption, which in manufacturing countries are raised by excises, are the same taxes upon consumption, which in agriculture, the country are raised by impost. When the impost is carried as far as prudence will dictate, the great force of taxes upon consumption may, in this country, be considered as nearly exhausted, and the other general species of American capital, the other great branch of national revenue, lands, must be resorted to; must be made to contribute by direct taxation.

PROPOSALS

For carrying the MAILS of the United States on the following routes, will be received at the General Post-Office in New York City, until the 15th day of July next inclusive.

- 91. From Harrisburg by Halifax to Sunbury once a week—Leave Harrisburg every Wednesday at 5 A.M. and arrive at Sunbury on Thursday by 10 A.M.—Leave Sunbury on Friday by 8 P.M. and arrive at Harrisburg on Friday by 8 P.M.—Contract for one year.
- 92. From Pittsburg Pa. by Georgetown and Confdale to Waverly once a week—Leave Pittsburg every other Wednesday at 2 P.M. and arrive at Warren the next Friday by 7 P.M.—Leave Warren every other Monday at 6 A.M. and arrive at Pittsburg by 8 P.M.—Contract to continue for two years.
- 93. From Washington Pa. by Brooke B. Va. Wheeling Va. Zanesville N. T. and Hookington to Chillicothe twice a week—Leave Washington Pa. every Tuesday and Friday at 2 P.M.—Arrive at Chillicothe the next Friday and Monday by 7 P.M.—Returning—Leave Chillicothe

- 107. From Washington City by Hobbs and Brookville to Tangier once a week—Leave Washington every Wednesday at 6 A.M. and arrive at Tangier on Thursday by 6 P.M.—Leave Tangier every Friday by 6 A.M. and arrive at Washington on Saturday by 6 P.M.—Contract to continue two years.
- 108. From Washington City to Wileyville once a week—Leave Washington every Sunday at 6 A.M. and arrive at Wileyville by 11 A.M.—Returning—Leave Wileyville every Saturday at 1 P.M. and arrive at Washington by 3 P.M.—Contract to continue 6 months.
- 109. From Morgantown by Petty John and Clarkburg to Marietta N. T. once a week—Leave Morgantown every Friday at 2 P.M. and arrive at Marietta the next Monday by 3 P.M.—Returning—Leave Marietta every Tuesday at 5 P.M. and arrive at Morgantown on Friday by 7 A.M.—Contract to continue 2 years.
- 110. From Romney to Morgantown every Sunday at 6 A.M. and arrive at Morgantown every Monday at 10 A.M.—Returning—Leave Morgantown every Monday at 10 A.M. and arrive at Romney the next Wednesday by 8 A.M.—Contract to continue 2 years.
- 111. From Alexandria by Thomas's ferry to Pascatoway once a week—Leave Alexandria every Saturday at 2 P.M. and arrive at Pascatoway every Saturday at 6 A.M.—Contract to continue 2 years.
- 112. From Bowling Green by Broadwater to Marlinton by Drakes to New Kent every Monday at 6 A.M. and arrive at New Kent on Tuesday at 10 A.M.—Leave New Kent on Tuesday at 2 P.M. and arrive at Marlinton on Thursday by 6 P.M.—Contract to continue 2 years.
- 113. From Richmond to Charles City once a week—Leave Richmond every Tuesday at 2 P.M. and arrive at Charles City on Thursday by 8 P.M.—Returning—Leave Charles City on Monday at 8 A.M. and arrive at Richmond on Tuesday by 10 A.M.—Contract to continue 2 years.
- 114. From Petersburg by Suffolk, York, and James River to West Point, and arrive at Jerusalem by 2 P.M.—Leave Jerusalem every Wednesday at 6 A.M. and arrive at Petersburg on Thursday by 10 A.M.—Contract to continue 2 years.
- 115. From Charlotte N. C. to York S. C. once a week—Leave Charlotte every Monday at 6 A.M. and arrive at York on Wednesday by 2 P.M.—Returning—Leave York every Tuesday at 8 P.M. and arrive at Charlotte by 6 P.M.—Contract to continue 2 years.

JOSEPH BARBERSHAM,
Postmaster General,
GENERAL POST-OFFICE,
WASHINGTON CITY,
April 27, 1851.

- 94. From Zanesville to Marietta once a week—Leave Marietta every Wednesday at 5 P.M. and arrive at Chillicothe on Thursday by 10 A.M.—Leave Zanesville every Thursday at 2 P.M. and arrive at Marietta on Friday by 7 P.M.
- 95. From Chillicothe by Manchester, Mayfield, Keokuk, Waverly, Keokuk, Lexington, Keokuk, and Versailles to Frankfort, twice a week—Leave Chillicothe every Tuesday and Saturday at 5 A.M. and arrive at Frankfort on Wednesday and Sunday by 11 A.M.—Returning—Leave Frankfort on Friday at 3 P.M. and arrive at Chillicothe on Saturday by 8 P.M.—Contract to continue 2 years.
- 96. From Frankfort by Lexington, Cincinnati, once a week—Leave Washington every Wednesday at 3 P.M. and arrive at Cincinnati on Friday by 9 A.M.—Leave Cincinnati every Friday at 3 P.M. and arrive at Washington the next Saturday by 8 A.M.
- 97. From Chillicothe by Upper Sandusky, Miami Rapids, and Prenchtown to Meadon River to Detroit, supported to 165 miles, once a week—Leave Chillicothe every other Tuesday at 8 A.M. and arrive at Detroit the next Saturday by noon.—Returning—Leave Detroit every other Sunday at 6 A.M. and arrive at Chillicothe on Monday by 10 A.M.—Contract to continue two years.
- 98. From Louisville K. to Vincennes once a week—Leave Louisville every Tuesday at 8 A.M. and arrive at Vincennes on Thursday by 10 A.M.—Returning—Leave Vincennes every Saturday at 6 A.M. and arrive at Louisville the next Monday by 6 P.M.—Contract to continue two years.
- 99. From Vincennes by Kaskaskia to Alton, once in two weeks—Leave Vincennes every other Friday at 2 P.M. and arrive at Alton the next Monday by 10 A.M.—Returning—Leave Alton every Wednesday at 8 P.M. and arrive at Vincennes the next Friday by 10 A.M.—Contract to continue 2 years.
- 100. From Frankfort by Harrodsburg, Danville, Beadstone, Springfield, and Shepherdsville to Louisville once a week—Leave Frankfort every Friday at 2 P.M. and arrive at Danville on Saturday noon at 2 P.M.—Leave Danville on Sunday at 2 P.M. and arrive at Louisville on Monday by 10 A.M.—Returning—Leave Louisville every Tuesday at 8 P.M. and arrive at Frankfort by 6 P.M.—Contract to continue 2 years.
- 101. From Edlyville by Smithland to Fort Maffee once in two weeks—Leave Edlyville every other Tuesday at 6 A.M. and arrive at Fort Maffee on Wednesday by 10 A.M.—Returning—Leave Fort Maffee every other Wednesday at 2 P.M. and arrive at Edlyville on Thursday by 6 P.M.—Contract to continue 1 year.
- MISSISSIPPI TERRITORY.
- 102. From Natchez to Loftus Heights in Miss. Ter. once in two weeks—Leave Natchez every other Monday at 8 A.M. and arrive at Loftus Heights on Tuesday by 10 A.M.—Leave Loftus Heights on Tuesday at 2 P.M. and arrive at Natchez on Wednesday by 6 P.M.—Contract to continue 2 years, and proposals to be sent to Mr. John Steele at Natchez.
- 103. From Georgetown by Concord and Laurel to Edlyville once a week—Leave Georgetown every Wednesday at 6 A.M. and arrive at Edlyville by 6 P.M.—Leave Edlyville every Thursday at 6 A.M. and arrive at Georgetown by 6 P.M.—Contract to continue 2 years.
- IN MARYLAND.
- 104. From Annapolis by Sharktown to Centerville once a week—Leave Annapolis every Friday at 9 A.M. and arrive at Centerville on Saturday by 10 A.M.—Returning—Leave Centerville every Monday at 9 A.M. and arrive at Annapolis by 5 P.M.
- 105. From Annapolis by Haddaway to Easton once a week—Leave Annapolis every Friday at 9 A.M. and arrive at Easton by 6 P.M.—Leave Easton every Wednesday at 6 A.M. and arrive at Annapolis by 5 P.M.—Contract to continue 2 years.
- 106. From Elkton by Warwick to Greenboro' once a week—Leave Elkton every Wednesday at 6 A.M. and arrive at Greenboro' by 6 P.M.—Leave Greenboro' every Thursday at 6 A.M. and arrive at Elkton by 6 P.M.—Contract to continue 2 years.

Note 1. The Postmaster General may, at his discretion, suspend the arrival & departure at any time during the continuance of the contracts, he is hereby empowered to make compensation for any extra expense that may be occasioned thereby.

Note 2. Fifteen minutes shall be allowed for opening and closing the mail at all Edlyville on Thursday by 6 P.M.—Contract to continue 1 year.

Note 3. For every thirty minutes delay (unavoidable accidents excepted) in arriving after the time prescribed in any contract, the contractor shall forfeit one dollar, and if he delays in part, the mail shall be put off as depending mail, whereby the mail defined for such depending mail shall be left on a trip, an additional forfeiture of 5 dollars shall be made for every day.

Note 4. Newspapers as well as letters are to be taken the mails; and if any person, making proposals, desires to carry newspapers other than those conveyed in the mails, he is to be allowed to do so, he must file in his proposals, for what he will do, by which that endorsement, and for what sum without that endorsement.

Note 5. Should any person, making proposals, desire an alteration of the times of arrival and departure, he must file in his proposals, the alterations desired, and the difference they will make in the terms of his contract.

Note 6. Persons making proposals are to be held to the contract by the year. Those who contract will receive their pay quarterly, in the month of August, November, February and May, one month after the expiration of each quarter.

Note 7. The contracts for the several routes are to be in operation on the first day of October next, and to continue in force until the 1st October 1853, excepting such routes as have a particular note respecting the continuation of the same.