

Poetry.

THE MISANTHROPE.

BY CHARLES WEST THOMSON.
'I have not lov'd the world--nor the world me.'
Even from my earliest youth I've been
'An unlov'd, solitary thing.'

Miscellaneous.

EXTRAORDINARY FEAT--An advertisement appeared in one of the Liverpool journals, announcing the intention of a Samuel Patchett to perform one of the most daring feats, on Monday, which reckless adventurer ever attempted.

Provincial Legislature.

HOUSE OF ASSEMBLY.

Thursday, January 25.

ASSESSMENTS.

The Bill to provide for the Assessment of County and Parish Rates was committed. Mr. Palmer in the Chair.

Mr. Brown said, that last winter it was thought advisable to pass a bill, to provide for the collection of rates, without interfering with the Laws relative to making the assessments. Such a bill was accordingly passed, and the mode of collecting thereon was now well defined; but the duties of assessors were still very difficult to be found out, as there were several Acts on the subject, and those duties therefore were not clearly defined.

Mr. J. R. Partelow thought, when this important Bill was introduced that it was similar to the Act of 1834; but he now found it was very different from it. That Act provided, that all visible property should be taxed; and consequently, great injustice was done by that mode of assessment among mercantile men.

Mr. Weldon thought the Committee were very much indebted to the Hon. Member for the great pains and labour he had bestowed on this bill; and although it might be found not to answer in Saint John, yet the provisions of the bill appeared to be very well adapted to suit the country.

assessors could discover, that persons had other property, of any kind, it would be quite competent for them to assess them accordingly. With respect to non-residents; this bill would provide, that parties were not to be assessed in the parish of their residence for lands lying out of such parish, but that the property should be assessed in the parish where it might be situated.

Hon. Mr. Speaker thought there would be great difficulty with that part of the bill, relative to non-residents, and that that section, if retained, would prevent the bill from becoming a law; indeed he despaired of ever getting a satisfactory bill in that respect. Certainly, the evils mentioned by his Hon. Colleague did exist; but he (Hon. Mr. Speaker) thought it would be as well to abandon that part of the bill relative to non-residents, and then the bill might be safe.

Mr. L. A. Wilmot fully concurred in the observations of the Hon. and learned Member for Kent, (Mr. Weldon), and approved of the principles of the bill throughout, while he dissented from the propositions of the Hon. Speaker. It had long been matter of general complaint, that non-residents were not compelled to pay taxes in the Parishes where their lands lay; while it was indisputably a just and proper maxim, that wherever property was found, it should there contribute to the support of the local poor.

Hon. Mr. Speaker begged that he did not object to the principle that had been laid down, at all; he fully concurred in it, and if it could be so guarded, that parties should be taxed only in the respective parishes where their lands lay, he would be very glad to see it so enacted; because it was only just and equitable that the tax should be paid where the property was situated.

they were then, and that this bill would pass too, as it was.

Mr. J. M. Wilmot said, that formerly a bill of a similar nature with this was passed, and its operation was found to be very injurious; he believed that the difficulties that arose in collecting the taxes of non-residents were much greater than the benefit of the enactment. It happened too, sometimes, that people were necessitated to retain property which they were very sorry to retain, and this bill was intended to throw a burden on such persons, which they ought not to bear.

Mr. McLeod approved generally of the principles of the bill; but he wished to know what proportion of the whole rate the poll-tax was to be. It ought not to be discretionary with the assessors, but should be expressly limited in all cases; otherwise the assessors might put a very large proportion of the rate in the shape of poll tax, which would be very unfair.

Hon. Mr. Speaker suggested, that it would be well to consolidate the whole law of assessments in this bill, and to repeal all other acts on the same subject. Mr. Hill approved of the principles of the bill; and observed, that a much more objectionable bill than this with respect to non-residents, had previously passed in another quarter, in which the principle now contended for was fully acknowledged, and therefore there could be no fear of the fate of this bill on that score.

Mr. Hayward was for the bill, and though the difficulties alluded to by the Hon. Member for Saint John (Mr. J. M. Wilmot) would all be obviated by it. He very much approved also of the proposition, to embody all the laws respecting assessments in this bill. With regard to non-residents, he would just suppose a case: suppose the Hon. Member for Saint John (Mr. J. M. Wilmot) owned a great property in Sunbury, worth about £3500, or half the value of the parish; and suppose that that Hon. Member did not reside in Sunbury, and suppose that he paid no rates or taxes there; he (Mr. H.) would ask, whether it would not be fair, that that Hon. Member should pay a due proportion of taxes for such property, in the Parish where it was situated?

Mr. J. M. Wilmot replied, that he would suppose a case too: suppose that he did hold such property, and suppose that he employed half a dozen men to keep it in order, and suppose that he lost money by it; what then? [Great laughter.] Should such a case as that subject him to taxation? Certainly not.

Mr. Street said, that the present assessment law certainly required amendment, because it gave too much discretionary favor to the assessors, and allowed no appeal. The provisions of this bill appeared to be very good; in the first place, it provided that there should be an equal poll tax, the amount of which was to be determined by the assessors; that was not unfair, because people's heads were of the same value. The bill also very properly pointed out a regular scale, by which the assessors were to be guided in making their assessments. But the most difficult part of the subject was that relative to non-residents; he was not quite convinced of the practicability of introducing into the assessment law the principle contended for, though he fully admitted its justice and correctness.

of the bill; and after a few further observations from Mr. Brown, the Committee reported progress, &c.

NEW MUSIC.

350 PIECES, comprising every description of Instrumental and Vocal PIANO-FORTE MUSIC, (the most extensive and complete assortment ever imported here), together with an ample supply of the following valuable musical publications, viz.---

PIANOFORTE Instruction Books, by JOUSSER, KALKBRENNER, and others; JOUSSE'S Music epitomized, (10th edition); Do. Dictionary of Music; Do. Catechism of do.; Addison's Dictionary of do.; Goodban's Rudiments of do.; Instruction Books for the Violin, Violoncello, and German Flute; and One set only of Books of Music for a BRASS BAND, just received per ship Hebe, from LONDON, and for sale by GEORGE BLATCH, Saint John, December 9, 1837.

TOBIQUE MILL COMPANY. NOTICE is hereby given, that all Shares of the Capital Stock in the Tobique Mill Company, which any assessment or assessments heretofore made and ordered have been neglected or refused to be paid, shall be sold at public auction at my office, in Fredericton, on Thursday the first day of February next, between the hours of one and five of the clock in the afternoon. Dated the 26th day of December, 1837. G. F. S. BERTON, Secy. & Treas. Tob. Mill Com.

A Valuable Stand for Sale. THAT well known property, of 100 acres of LAND attached, lying on the east side of the River Saint John, immediately opposite Burgoin's Ferry. The superiority of this situation as a public Stand, cannot be equalled by any on the River. The same will be sold on reasonable terms. Apply to the subscriber on the premises. DAEL MERCIALL, Queensbury, Dec. 26, 1837.

CHEESE! CHEESE!! WHOEVER wants good CHEESE, can have it for satisfactory payment. Call and see for yourselves at R. CHESTNUTS, Fredericton, December 5, 1837.

KING'S COLLEGE. Popular Lectures. A LECTURE, with Experimental Illustrations, will be delivered at 3 P.M., on every Saturday during Lent Term. This course is instituted in order to afford to those who are not matriculated Students of King's College; a brief view of the facts and reasonings upon which the Sciences of Natural Philosophy and Chemistry are founded; the subject of Lectures being chosen alternately from each of these branches. Tickets, admitting one person 10s. or three members of the same family at 20s., may be had at Mr. Beverly's, or from the College Porter. The first Lecture will be delivered on Saturday the 20th instant. January 15, 1838.

NOTICE. ALL Persons having any legal demands against the Estate of Duncan McLeod, late of the Parish of Saint Mary, County of York, yeoman, deceased, are requested to present the same duly attested, within twelve months from this date; and all those indebted to said Estate are desired to make immediate payment to Messrs. Wilmot and Kerr, Fredericton, or to Wm. McLEOD, of Greenwich, King's County, Executor. January 15th, 1838.---3m.

WINE, LIQUORS, &c. &c. THE Subscriber has recently received a supply of WINE, LIQUORS, &c. &c. and now offers for sale the following articles: Champagne in Baskets, 1 doz. each, and cases, 3 doz. each; Port, Madeira and Claret, (in bottles); Teneriffe, Brown and Light Sherry, (in wood); 10 year old Jamaica Rum, (in bottles); Brandy, Whiskey, and Gin, (in wood); Coffee; Loaf Sugar Wine and Soda Biscuits, and Hams; all of which is warranted to be of the first quality. H. JACKSON, Fredericton, 21st Nov. 1837.

TEA! TEA!! THE Subscriber has received from Saint John, by the late Steamers, a large quantity of TEA, (part of the Clifton's cargo,) in Packages of all sizes, for family use, and Retailers, consisting of Gunpowder, Hyson, Young Hyson, Souchong, Twankay and Congo, of several kinds, all fresh and of an excellent quality; and will be sold on the lowest terms for satisfactory payments. He will also keep a constant supply of all kinds of Teas for the accommodation of purchasers. MARK NEEDHAM, Fredericton, September 12, 1837.

Superfine Wheat Flour. A SMALL lot of the above article, of the very best description, on hand, and for sale for Cash only. R. CHESTNUT, Fredericton, January 9, 1838.

THE ROYAL GAZETTE. TERMS.---Sixteen Shillings per annum, exclusive of postage. Advertisements not exceeding twelve lines will be inserted for three shillings and sixpence the first, and one shilling and sixpence for each succeeding insertion. Blanks, Handbills, &c. &c. can be struck off at the shortest notice.

AGENTS. SAINT JOHN, Mr. Peter Duff. SAINT ANDREWS, Mr. Wm. McLean. DOUGHERTY, E. B. Chandler, Esq. SALISBURY, R. Scott, Esq. KINGSTON, Asa Davidson, Esq. HAMPTON, Mr. Samuel Hallett. OAGETOWN, Mr. Wm. F. Bonnell. SUSSEX VALE, J. C. Paul, Esq. KENT, J. W. Weldon, Esq. NEWCASTLE (Miramichi), George Keer, Esq. CHATHAM (Miramichi), Mr. W. Simpson. CENT (County of York), Geo. Morehouse, Esq. WESTBURY & Northampton, W. H. Needham, Esq. SHEFFIELD, Henry T. Partelow, Esq. OROMOCTO, J. Tilley, Esq. & Dr. Banker.