

## 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 unlovd, solitary thing,"  
Unus'd from human hearts to win  
That love that flies with eager wing  
To those, who by a happier fate  
Have beauty written on their brow,  
Nor ever feel the galling weight  
That sinks my darkened spirit now.

Neglect and scorn have been my lot—  
These from the world I well could bear;  
Its sternest frowns appals me not,  
If in my heart's core I could wear  
One friend who would sincerely smile,  
Nor turn indifferent away,  
Chasing the clouds that dim'd awhile  
The brightness of my mental day.

But to endure the bitter scorn  
Of those whom I have lov'd most dear,  
To feel my spirit made forlorn  
By the quick blight of Friendship's sneer—  
To have my heart with anguish rent,  
And not a soul that heeds my woes—  
All these are intimately blest  
With desolation's deepest throes.

I ask not many friends—a few,  
A chosen few are all I claim—  
Or if there were but one heart true  
Thro' all to Friendship's holy name—  
It were a solace that should rise  
Above the surges of the storm,  
And make the cold and wintry skies  
Seem with the summer's lustre warm.

To such, or seeming such, my soul  
With open confidence has flown;  
I kept no part—I gave the whole—  
I had no thought I called my own—  
Each joy—each pleasure that I knew,  
Was such no more, if left unshared—  
And all the hopes that round me flew,  
Unknown to him were half impair'd.

I would have been a friend sincere,  
As far as human frailty can;  
I would have mingled tear with tear,  
Nor deem'd myself the less a man.  
I would have been—but wherefore now?  
Speak of the fruit to friendship's brow?  
I should have worn a gladdest brow;  
My fate was—cold neglect and scorn.

Once did I think the world was true—  
I once did venerate mankind;  
But then, alas! I hidly knew  
The late I should be doom'd to find.  
I thought the feelings of the heart  
To mingle had a rightful claim—  
But if our manhood bids them part,  
Then friendship truly is a name.

Then marvel not, O world, if less  
I love thee than when boyhood smil'd;  
If manhood feeling's spring repress,  
I am content to be a child.  
From Nature's source the fountain parts,  
And far and wide the stream has flown—  
And if I debar'd from other hearts,  
'Twill rise and overwhelm my own.

## 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. Patchett declared his intention to leap from a height of 193 feet into the Victoria Dock. On the first leap he engaged to change his dress while under water; on the second to turn a somersault in the act of descent, and to fire off a pistol. By many the advertisement was regarded as a hoax. In spite of their surmises, and notwithstanding the inclement state of the weather, at the appointed hour (twelve o'clock) the wharfs of the Victoria Dock were lined with upwards of 12,000 people. The decks, shrouds, and rigging of every vessel, from which a view of the feat could be obtained, swarmed with spectators. Indeed, at one time serious fears were entertained that some of the ships, overloaded by the heavy top weight of the mass of the people suspended in the rigging, would capsize. A few minutes after twelve the adventurer appeared. He ascended the main-shrouds of the *Dithousie Castle*, and after having reached the royal mast-truck (at a distance at least 150 feet from the water), he dared the leap, succeeded in clearing the sides of the vessel, plunged into the dock dressed as a man, and in a few minutes rose to the surface attired as a woman. A few minutes after two he again appeared to risk the chance of a second leap. On this occasion he engaged to fire a pistol, and to fling a somersault while descending. A severe gale and heavy shower appeared to thwart his purpose. After careful adjustment of his balance, the man sprang from the truck; his descent at first was rapid and direct; before he had reached the lower yards his position was horizontal. At this moment the crowd was breathless. It was feared that if he did not recover his perpendicular inclination, he would be severely lacerated in striking the water. In a moment suspense was at an end. He fired off the pistol; and, aware of his danger, contrived to break the force of his fall by projecting his elbows. He grazed the water with his shoulder-blade, neither his head nor his feet being immersed. So slightly was he exhausted, that he rowed across the boat which was awaiting him. This feat, we believe, is without precedent. Patchett is a native of London.—*John Bull*, Dec. 3.

STUDY OF CHARACTER IN A GIN SHOP.—Oh! the glorious glimpses into the dark recesses of the human heart, that are caught by the gas-lamps in a gin-shop. Histories of whole lives, written in wrinkled brows and haggard cheeks, that ought to be smooth and unwrinkled! There is a faded human flower; faded but still how lovely; moodily gazing on the floor, the glass empty, the lip burning dry, the breast heaving, the eye-balls throbbing; for you see that the eye would weep, only the fountain of its tears is parched; she looks up—a wild laugh, a loud jest—oh! what a story is there of a broken-hearted mother, and a father bowed down with grief. A man, tall and salow!—after one quick gulp he turns to go away; his hat is drawn over his eyes—his walk is hurried—he casts a look round him; what a glare in his wild eyes! a tiger is gnawing at his heart! Is it conscience?—is he a robber?—has he dared the law, and is there blood upon that hand with which he is fumbling in his pocket?—can't you read his story without asking? Don't you see he is an author, and has some difficulty in catching the stray penny in that "aching void."

—United Service Journal.

## 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 the rates 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. This rendered it necessary to pass an Act, to define the mode in which the assessors should perform their duties; and therefore this bill was prepared, so as to correspond with the Act for the collection of rates, and to form, together with that Act, a complete system of assessing and collecting. The first section of the bill, though it did not deprive assessors of a proper discretion, would not let them in the manner in which they had previously been lettered; as far as any man's ability to pay was concerned, it would be left, as it must be left, wholly to the discretionary knowledge of the assessors; but the bill provided, that the assessors should, without delay, after receiving the warrants, meet together and make out their lists in a certain manner therein defined. It was absolutely necessary to have proper forms for making out such lists, because at present there was no regularity at all in that particular. Under the operation of the Act of 1831, great difficulties had arisen, because assessors did not understand the forms therein laid down, and great blunders had been made; but this bill was so drawn up, and the mode of preparing the lists so plainly described, that no mistake could arise. With respect to the estates of non-residents, great difficulties had hitherto arisen; but this bill would get clear of the difficulty, by making the occupants of all such estates liable to pay the rates, and they must agree with their landlords about it. The bill also provided, that incomes, not derived from real or personal property should be assessed. Great difficulties had formerly existed, with respect to collecting the taxes assessed on non-residents' estates, and a mode of collection was therefore pointed out in the former Act; but that was not necessary in this bill, because it provided that no taxes should be collected out of the Parish where the property lay, and therefore the tenant or occupier must pay rates; but if no occupier should be found then a Magistrate should issue his warrant of distress, and hand it over to the Constable of the Parish where the property might be situated, and cause a sufficient part of the timber or other moveable property thereon to be sold for payment of the rates. All the machinery of advertising and selling by the Sheriff would be obviated by this bill.

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. A great proportion of business was done on creditor consignment; and therefore a merchant might have a vast amount of visible property in his possession, which he did not own, and yet he was assessed for it all. He (Mr. P.) had known Auctioneers and Commission Merchants greatly oppressed by the operation of that Act, by being taxed for a great amount of property which they did not own, and thus being compelled to pay a great deal more, than men who really were worth five or six times as much property. It appeared, however, by this bill, that although the second section would leave great discretion to the assessors, yet the subjoined schedule would compel them to put down the amount of the property assessed; and he thought that that mode of assessment would apply to persons holding funded property in England or elsewhere, as well as to visible property here; and if so, the bill would have a very good effect. But he objected to that part of the bill relative to non-residents: in Saint John, the assessors generally rated all the property of the parties, wherever it might be situated; but by this bill, property belonging to persons in Saint John, and situated elsewhere, would be also rated in the parish where such property might be situated, and thus the owner would be rated twice for the same property. This would operate exceedingly hard, and would not be equitable. The 5th section of the bill, indeed, allowed an appeal in such cases, but it was well known that appeals were very seldom made, even though parties knew themselves to be overrated. He thought that progress ought to be reported on this bill, before going into the details; to give time for further consideration.

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. It would simplify the duties of assessors very much, and the second section particularly pointed them out very plainly. He (Mr. W.) always thought that too much discretion should not be vested in assessors, and that there ought to be some regular scale or direction to guide them, because they might otherwise assess persons merely by their own arbitrary will. The subject was certainly one of great difficulty, and required much consideration. The most important part of this bill was the second section, which differed materially from the Act of 1831. That Act extended only to visible property; but this bill did not confine assessments to such property. If the

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. This was a very necessary provision, and the bill would make it incumbent on tenants to pay such assessments, and they must settle with their landlords about it. The case mentioned by the Hon. Member for Saint John, (Mr. Partelow,) of parties being doubly assessed for lands, would indeed be very unjust; but that would be prevented by the 9th section of this bill, which provided that lands of non-residents should be assessed only in the Parish where such lands were situated. He (Mr. W.) felt satisfied, that the bill would answer very well for the country, and he hoped it would be sustained.

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. A man residing in Saint John might own property in Northumberland, for which he would be taxed in St. John; and if a resident in Northumberland owned property in St. John, he would be taxed for it in his own county; so that the operation would be mutual, and therefore no great injury could be done by abandoning that part of the bill, as long as the parties resided anywhere within the Province. But the principle ought certainly to be applied to the property of persons residing out of the Province; such a provision would be very salutary, and so far it might perhaps pass elsewhere; but he feared that the bill in its present shape would not. If, then, the Committee could not fully carry out the principles they desired to establish, let them adopt them so far as to ensure their being consented to by all parties. No doubt, the principles of this bill were perfectly correct; the property of non-residents within the Province ought to be made to contribute towards the support of the poor, where it was situated; and all persons residing out of the Province ought to be made to pay taxes for what they held in it; but it would be useless to establish a theory which could not be reduced to practice, and there were such formidable objections elsewhere to the first part of that principle, that perhaps it would be better to omit it.

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. With respect to the probability of the bill failing in another quarter; there was nothing unconstitutional in passing the bill in its present shape; and if the Committee conceived it to be just in its principles, it was their duty to press it forward. They should legislate for the interests of their constituents, and should establish that just rule which ought to prevail throughout the Province. But there was one deficiency in this bill: it contained no provision to compel the payment of a tax, where unoccupied land was situated in one County, and the proprietor resided in another County; it was only where the non-resident lived in another Parish of the same County, that such remedy was given. There was a great deal of such unoccupied property in York and Sunbury, which ought to pay parochial taxes; but there being no persons residing thereon, those lands paid no such taxes at all. Therefore there ought to be authority given, to compel payment in such cases; and at the proper time he would move an amendment to that effect. The 9th section of this bill would entirely prevent the evils of double taxation that had been alluded to; and he could not believe, that if this bill became a law, any assessor in St. John or Portland would presume to assess residents there for landed property situated in other Counties or Parishes; therefore he protested against that argument. The Hon. Speaker himself possessed property in York and elsewhere; and his own respected relative (Mr. J. M. Wilmot) owned a good deal of land in Sunbury; those lands ought to contribute to the support of the poor in the Parishes where they were situated, and surely if they were assessed there, no assessor in St. John or Portland would dare to assess them there also. He hoped that this bill would meet with general approbation.

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. He therefore fully agreed with the Hon. and learned Member for York (Mr. L. A. Wilmot) in all that he had said on that point; but the difficulty was, how to carry that principle into effect.

Mr. Brown hoped the Hon. Speaker's fears were not well grounded; because the Act of 1834 made special provision that the property of non-residents should be locally assessed, and that Act passed all the branches of the Legislature. He (Mr. B.) therefore hoped the Legislature were as liberal as was

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. If it could be done in an equitable manner, it would be all very well; but he hoped such a bill as this would not pass. If it should, he thought the difficulties would be greater than the benefit of it; it was a very popular question no doubt, but on the whole he thought, that if the Committee were to throw out that part of it relative to non-residents, the rest would do very well. [Laughter.]

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. He perfectly agreed with the Hon. and learned Member for York, in all that he had said respecting non-residents; but thought there should be some provision in the bill, to authorise tenants to call on their landlords to deduct the amount of rates from their rents; because there were many leases now running, which were entered into without any understanding on this point, and it would be unfair for such lessees to pay the taxes themselves.

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. It was but fair and right that lands should be taxed in the Parishes where they lay, and therefore there could be no hardship in enforcing that principle. With regard to the amount to be assessed, much must be always left to the discretion of the assessors, because the value of property fluctuated; but there should always be a right of appeal allowed.

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? He (Mr. H.) only supposed a case, for that Hon. Member's consideration.

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. He was not prepared to go fully into the question just now; but if the Hon. Member could shew, any feasible way of effecting the desired object, he would support it; because it was but just and proper, that property should be taxed where it lay, inasmuch as large tracts of land, in various parts of the Country, were held on speculation by non-residents, who waited only for a favorable chance of disposing of them profitably, and in the meantime the land was neither cultivated nor assessed for the payment of any rates at all. The general principles of this bill were good, and he agreed with the Hon. Speaker, that it would be well to consolidate all the assessment laws in this bill; because country assessors were generally men of very humble acquirements, and they were often very much confused by being compelled to search through several acts, to ascertain their duties correctly. He thought also that the bill should go rather farther; the poor laws required amendment, and the whole subject might be included in one bill. At present there was great difficulty with regard to the removal of paupers: much trickery was practised in sending paupers from one parish to another, and there was no power in the present law, authorising parish officers to remove paupers to their own Parish; and therefore some such provisions should be introduced into this bill.

Mr. Jordau briefly supported the principle

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, KALK, BRENNER, and others;  
JOUSSER'S Music epitomized, (10th edition);  
Do. Dictionary of Music;  
Do. Catechism of do.;  
Addison's Dictionary of do.;  
Goodman'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.

G. B. will in a few days forward to London his orders for a fresh supply of PIANOFORTES (to arrive per first Spring Ship); and will be happy to receive communications from parties wishing for instruments, that he may proportion his importation to the expected demand. Those who may favor him with their orders may depend on being supplied with instruments of first rate quality; as he imports directly from the first London makers, and offers none for sale which cannot be safely warranted.

## 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, will 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, with 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 Lecture 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. Beverley'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 City.  
Executors.

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:  
Champaigne in Baskets, 1 doz. each, and cases, 3 doz. each; Port, Madeira and Claret, (in bottles); Tenerife. 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, Souchow, 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.  
DORCHESTER.....E. B. Chandler, Esq.  
SALISBURY.....R. Scott, Esq.  
KINGSTON.....A. Davidson, Esq.  
HAMPTON.....Mr. Samuel Hallett.  
OAGETOWN.....Mr. Wm. F. Bonnell.  
SUSSEX VALE.....J. C. Pail, Esq.  
KENT.....J. W. Weldon, Esq.  
NEWCASTLE (Miramichi).....George Kerr, Esq.  
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