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The Daily British Whig.

"Optimi per Orbem Dicor."

WEDNESDAY MORNING, APRIL 5, 1854.

"A Penitentiary Job"—the Brown £10,000 Job.

In last week's Recorder, a few queries were put to Mr. George Brown, late Penitentiary Inspector. We now intend to review more at length the Globe's answer to the "£18,000 Job."

In the Globe's reply, it is stated that had Mr. Brown been *greedy*, he would have made the country to pay his services as inspector in 1849, 1850 and 1851, before resorting to peculation. Now, we believe Mr. Brown was paid pretty well for his services. He was paid as a Penitentiary Commissioner; he never visited Kingston at his own expense, and we know the Province had to pay for his trip to the United States—to say that Mr. Brown gave his services for nothing, therefore, is what the Globe itself would call 'downright bunkum.'

But the Globe takes credit for the reduction made by Mr. Brown and his brother inspector in the yearly expense of the Penitentiary. This is certainly rich. What motive induced the Government to appoint Mr. Brown an Inspector? Did the whole Province not ring the changes on the corruption said to exist, and which the investigation proved to have existed, in conducting the affairs of the Penitentiary. In the face of the facts brought to light by the investigation did the country expect the same practices to be continued, or did it expect that the abuses which were proved to exist should be swept away? Mr. Brown was bound to correct whatever he saw wrong, and because some improvement was made in the manner of conducting the affairs of the Penitentiary, notoriously bad by his own report, he comes forward now and claims to be a patriot in consequence of having done what we maintain he was well paid for doing.

The Globe says there is no "mystery" attached to the lengthened contract of Mr. Ross; that it was "fully discussed" and decided upon as a most "advantageous arrangement for the Prison." What! the loss of at least £10,000 an advantageous arrangement for the Prison! No, no, this won't do. What says the present Inspectors' report on the point? let us see:—"In the month of July, 1854, the contract for shoemakers expires, but for *some reason*, the *late* inspectors at their *last* meeting in April, 1851, renewed the contract to the former contractor for five years, to commence at the expiration of the first contract, which at that time (April, 1851,) had upwards of three years to run, and *without giving any public notice for competition*.—It is true that three pence of advance is to be given per day for 150 convicts when the new contract comes into operation, but it equally true that 1s. 9d. is too low a price when the contract price paid by the same contractor for the same description of tradesmen in the Auburn State Prison is, and was, *three shillings and three pence halfpenny* per day. Hence it will be many years before the institution is relieved from that ill advised contract!"

Such is the published opinion of the Inspectors respecting this "advantageous arrangement." From all such "advantageous arrangements," good Lord deliver the Province.

The excuses made by the Globe are of the most flimsy character. For instance, it is stated that the original contract was to have commenced on the 15th of June, but in consequence of cholera, Mr. Ross did not commence operations till the 16th of July, one month later, and this one month is made use of as an excuse to extend his contract for *five years*.

The Globe says the Inspectors "wished to be liberal towards Mr. Ross," and that "considerable advantages were granted to him." This is admitting the whole cause. Mr. Brown, as an Inspector, is charged with giving Mr. Ross an "advantage" which will cost the Province at least £10,000. If the Globe had only stopped at this admission, and expressed its regret that Mr. Brown had made so foolish a bargain, we would have felt no inclination to continue the subject further. This course, however, is far too honourable, so the Globe flounders along through two mortal columns in a manner neither honest nor elegant. We assert, and let Mr. Brown deny it if he can, that notwithstanding the Globe's assertion that contractors could not be found, there were persons who applied time after time, and who spoke to Mr. Brown personally on the subject, who were kept in entire ignorance as to information relating to contracts till the job with Mr. Ross was completed. To say that contractors could not be found is therefore untrue.

But the Globe admits the Inspectors to have been "in a dilemma!" What, George Brown in a dilemma; the member for Kent in a dilemma! Nonsense; we won't believe it. The admission is worth something, however, as it exposes the manner in which the Globe endeavours to cover the "dilemma" with flimsy sophistry, in bolstering up a defence. This "dilemma," we are informed by the Globe, arose from the fact that the Inspectors were desirous that Mr. Ross should increase his gang of shoemakers; a proposition which Mr. Ross would not agree to unless upon his own terms. This was the dilemma, and one from which the Inspectors could easily have extricated themselves by *advertising* the convict labour for contract. Persons were waiting to offer for such labour, and had applied for information on the subject, but "considerable advantages" were to be bestowed upon Mr. Ross, consequently without the public knowing anything of the matter, and without a hint being given to those waiting for information, a new contract was entered into upwards of three years before the original contract had expired, and that, too, at the last meeting ever attended by Mr. Brown. A contract was thus given for a period of eight years, and at a price by which the Province loses *one shilling and sixpence a day* on the labour of each shoemaker, compared with the price paid by Mr. Ross for shoemakers in the Auburn Prison.

The Globe admits that Mr. Brown renewed the contract to Mr. Ross for 150 convicts for five years without either advising the Government or advertising, the convict labour. It is also admitted that only 1s. 9d. per day was to be given for the renewed contract, but the sentence is so worded that people may imagine that the increased rate of 1s. 9d. was to commence from the date of renewal. This, however, is not the case—the increased rate will not take effect till July next. Mr. Ross had also the first choice of convicts, this advantage giving him the services of every long-sentenced, likely convict entering the Penitentiary. It is also admitted that Mr. Ross was paying 65 cents (the American Inspector's Report says 65½) per day in Auburn, at the period Mr. Brown gave a contract for shoemakers at 1s. 6d.; but this was not all; there were other "advantages," such as firewood, store rooms, benches, and the service of a messenger, free of charge.

In his American contract, Mr. Ross had 33 first class convicts at 65½ cents per day; 5 second class at 49½ per day; and 13 third class at 32½ cents. per day. These figures are summed up by the Globe, and an average of 32 cents. a day struck as the actual amount paid by Mr. Ross. How our cotemporary arrives at this conclusion surpasses our comprehension. In our estimation, the average would be 55½ cents. per day. But these *small* mistakes are nothing in the way of the *thunderer* of Toronto, when at a loss for material. Averages in the case, however, are simply ridiculous; in his contracts Mr. Ross is entitled to a full day's work both in Auburn and Kingston; and that gentleman acknowledges that convicts employed at shoemaking are worth ten cents a day more than at any other trade—the division of labour making it a very simple matter for a prisoner to become expert in a very short time.

But the shoemaking contract was not the only "advantage" given to Mr. Ross. We have stated, and we again repeat it, that intending contractors were waiting information, but of these gentlemen's application, no notice was taken. There can be no excuse offered, that no contractors could be found in the case we are about to allude to. Mr. Brown gave out another contract to Mr. Ross! That gentleman contracted for a number of men as blacksmiths and hamesmakers, at 1s. 6d. per day, and immediately after *sub let* fifty of the men at *two shillings* per day—a monopoly, by that contract, which Mr. Ross enjoys at the present moment, thus allowing him to pocket sixpence a day from the labour of every one of the convicts so sub-let by him. This sum could have been realized for the convicts in the first instance; the province is therefore losing daily, in this contract alone, £1 5s., which, in five years, will amount to no less than £1956 5s. Add this to the loss on the extended contract, and it will be seen whether Mr. Brown's bargain was for the interest of the Prison.

We conclude by stating that, taking all things into consideration, if Mr. Brown has not *received*, he is eminently entitled to receive the BEST THANKS of Mr. Ross! for the "considerable advantages" granted to him. The transaction is a job, a £10,000 job, so far as loss to the Province is concerned, let the Globe say what it likes.—*Brockville Recorder.*

The Penitentiary Job.

From the Montreal Herald.

MORE LIBELS.—It seems that Mr. Brown's attacks upon the ministry have at last roused that long suffering body to direct the fires of their press, in return, upon the member for Kent. Accordingly, after a period of some three or four years from the closing of the Penitentiary Commission, the *Leader*, and some kindred journals, have found out that the said Commission got a good way ahead on the highway of jobbery, which has since been travelled by such numerous bodies of the same political party. An Irish and Catholic paper at Quebec is, we believe, one of the ringleaders in this warfare on Mr. Brown.—The *Leader* takes up the same song, and we have the last Brockville *Recorder* bringing to light a new peccadillo, about a manufacturer of harness in that town, who wanted to contract for Penitentiary hands, and was disappointed, as he insinuates, by means of a bribe to the Commissioners. This is all exceedingly virtuous and proper indignation, but it seems to come a little late in the day. Everybody knew that the Penitentiary Commission was a humbug. It was determined, perhaps very properly, to make a change in the management of the Penitentiary; and, simple affair though that might appear to be, it was not thought advisable to let it go by without providing some picking for partisans, who, of course, understood that, nominally directed to make inquiry, their real business was to find reasons for the foregone determination. Hence the two guineas a day and travelling expenses on pleasure jaunts to different cities in the United States, disbursed to the gentleman in question. If there were any jobbing, as we were fully prepared to believe long before the ministerial prints began their revelations, the fault was with the government, which sanctioned every act of their pet Commissioners, who it must be allowed returned the compliment for a long time by a steady course of flattery and support. Of course, however, one commission won't last out the life even of a very grateful man; Canada is not a soil where political gratitude grows rankly; and thus, between the natural weaning of the favour and the equally natural softness of the material, Mr. Commissioner Brown, humble servant of Mr. Hincks, grew into Geo. Brown Esq. M. P. P. for Kent, the supporter of broad Protestant principles, and the bitter opponent of his old friends. Now, under these circumstances nothing was more of course, than that all the much-lauded public services of Commissioner Brown, should be found out to be a mistake. Only one would have supposed that the ordinary rule would have been somewhat modified in this case by the reflection that the said Commissioner cannot be proved a rogue without establishing that his ministerial patrons were either roguish participators, or stupid ignorers of his offences—that they shared in or winked at his fraud. Nor is this all: while they make this random and general charge against their friends in the government, they work distinct and individual mischief upon the characters of each of the other "bright particular stars" who were associated in the constellation which so long shed its astrological influence over Kingston. If Brown robbed the public, what did Bristow?—where was Amiot? by what sop was lulled the ever watchful Ferguson? The song tells us that—

"Will was so fat he appeared like a ton,
"Or like two single gentlemen rolled into one."

Here are four slanders boiled in one bag—some four virtuous characters blasted at a single stroke. But, in our horror at the danger, we have forgotten that there is still a deliverer. The *Pilot* will, doubtless, by the Ajax to defy this lightening.—Having put the Clergy Reserves on a safe footing, after some shrewd and dangerous encounters, *apropos* of that question, it will now have time to go over the entire ground of the boot, shoe and harness trades in the Penitentiary; convict of slander those who are so shocked at the slanders of other people; and establish the exact amount of thousands now at Glyns or the Upper Canada Bank which the Province would have lacked at this day; but for the pure and disinterested sacrifices of the Commissioners at £2 2s. per diem, with expenses. Clear the way for the *Pilot*.

The Embarkation of Sir Charles Napier and Sailing of the Baltic Fleet.

Plymouth, March 10.

Sir Charles Napier then left the hall, amid the renewed plaudits of those present, and proceeded to the George Hotel, where, having completed his business on shore, he again left, and walked down the High-street to the Victoria pier, for embarkation. He was accompanied by crowds of people, who repeatedly enthusiastically cheered him as he passed along. Thousands of the visitors thronged the avenues to the pier, eager to catch a glimpse of bluff old Charley ere he went over the water; and at one time he ran the chance of having a pretty decent uniform, in which he was attired, injured from the hearty pullings and touchings of his ardent admirers. It was the general remark that Sir Charles, for once within the last ten years, had dispensed with his old hat and threadbare coat, in honour of the finest fleet which this country ever turned out in defence of the liberties of Europe.

On arriving at the Victoria pier, Sir Charles was again greeted with great applause and by some enlivening strains from the band of the 42nd Highlanders. The pier was decorated most gaily with banners and flags, and the weather being delightfully fine the scene was exceedingly animated and exciting. Several steamers were in waiting off the pier, to convey excursionists round the fleet, whilst numbers of yachts were careering over the blue waters in close proximity to the majestic fleet riding on its breast.

The Sprightly steam-tender to the fleet, Master Commander Allan, was lying off ready to take Sir Charles out to his flag-ship, and at about a quarter to twelve o'clock he embarked, and proceeded to Spithead, accompanied by his daughter and a few private friends, amidst a hurricane of acclamations from the thousands assembled on the pier, the beach, and the fortifications.

At noon Sir Charles was aboard his flag-ship the majestic Duke of Wellington, of 131 guns, and soon after, as it was supposed her Majesty had appointed the hour of twelve, thousands of eyes were strained in the direction of Osborne, and many began to entertain serious misgivings that the Queen would not come, and that the fleet would not sail. A few minutes before one a signal was run up to the mast-head of the flag-ship, and a royal salute of twenty-one guns thundered forth from every one of the men of war, all other sounds being lost in the roar of the artillery, and the fleet and attendant steamers being enveloped in a thick cloud of smoke.—When the cloud had cleared off, the little Fairy, with its royal freight, was seen rapidly cutting through the water and approaching the flag-ship. At her fore she carried the Admiralty flag, the First Lord Sir James Graham, being on board, at her main the royal standard, and at her mizen the union jack. She was followed by the Elfin, the Fire Queen, and the Black Eagle steamers, which latter had a distinguished party on board, and as soon as she neared the fleet the yards were manned, and loud and enthusiastic cheering broke forth from the seamen. The Fairy then ran to leeward of the fleet, and hove to, although the flag-ship, the Duke of Wellington, had a guard of honour ready, and the side-stairs covered with scarlet cloth, in expectation that her Majesty would honour the admiral with a visit. A signal was then made for the admirals and captains to come on board the Fairy, and the barges and gigs of the men-of-war were quickly manned, that of Sir Charles Napier taking the lead, with the admiral in the stern sheets.

The various steamers and pleasure-boats had by this time neared the royal yacht, forming a dense circle round her, the Atrato, from Southampton, towering above all the others like a man of war. Her Majesty might now be seen on deck, with her family and attendants, to receive the officers of the fleet. Sir Charles Napier was presented by Sir James Graham, and received, what we presume to be, a few words of compliment and encouragement, if we may judge by the many obeisances, and the smile of satisfaction on the veteran's face. Rear Admiral Corry and Rear-Admiral Chads, with their captains, were then presented, and as the barges moved off, others from the more remote ships came alongside, until all the captains had the honor in turn of being presented to the Queen. Sir C. Napier and his brother officers were loudly cheered by the company on board the steamers in their progress to and from the royal yacht, and it is needless to say that the reception of Her Majesty was most enthusiastic, the little Fairy forming the chief object of attraction wherever it moved.

At 2 o'clock the Admiral's ship fired the signal gun for sailing, and the fleet got under way. The handling of the mighty ships, by their crews was admirable. The leading ship of the leeward line was the first to send her men aloft, the topsails and top-gallant sails were let fall from all three yards simultaneously, and in a minute or two she was covered with a cloud of canvas. The other vessels of the leeward line followed in succession, the interval between each being about a quarter of a mile, and after two or three had thus got under weigh, the Fairy and her attendant steamers made a rapid sweep round the fleet to windward, and took up her station a little in advance of the leading ship.

The movement was very skilfully accomplished and the effect was extremely fine, producing, if possibid, additional enthusiasm and excitement in the minds of the many thousands who witnessed it; and never did the Queen of England assume a position which so well became her as the mistress of the seas, as when she this day led the way for her gallant and well appointed fleet. The first ship under weigh was the Tribune, 80 guns Cap Carnegie. She was followed by the St. Jean d'Acre, 101 guns, Hon. Cap. Keppel, one of the largest and finest two-decker afloat; she is longer than the Duke of Wellington, and is acknowledged to be one of the most powerful vessel in the fleet; in common with all the larger men-of-war, she carries a 10-inch gun, for hollow shot or shells—a new and formidable piece of artillery on ship-board, the deadly execution of which we may soon have to record. The Imperieuse, 51 guns, Cap. Watson, was the third ship under weigh, and after her the Amphion, 34 guns, Cap. Key; the Blenheim, 60 guns, Cap. Pelham; the Princess Royal, 91 guns, Cap. Paget; the Edinburg, 60 guns, with the flag of Rear-Admiral Chads; the Arrogant, 47 guns, Cap. Yelverton; the Hogue, 60 guns, Cap. Ramsay; the Ajax, 58 guns, Cap. Warden; the Royal George, 120 guns, Cap. Codrington, which was rather longer than the others getting under weigh and carried away her fore-top-gallant sheet, closely followed by the Duke of Wellington, 131 guns. The whole of these twelve ships are screws but none of them were under steam, the wind being favourable, and the object being to enconomise fuel. The line of battle ships were followed by three paddle steamers, and will be joined off the Downs by the Cressy, 80 guns, and some other vessels. These form the first division of the Baltic fleet, and the only vessels now remaining at the anchorage at Spithead are the Neptune 120 guns, the Prince Regent, 90 guns, the Boscawen, 70 guns, the Bull Dog, 6 guns, and the Frolic.

It is anything but certain as to whether the fleet will cast anchor in the Downs, although there is some probability of its doing so. Sir C. Napier, however, is determined not to lose a moment in getting to his destination in the Baltic Should the French fleet be off the Downs in readiness to join our fleet in motion, then no delay will ensue.

THE NEW ARTILLERY RIFLE AND SWORD.—The carbine rifles for Minie balls have been served out to the batteries at woolwhich under orders for foreign service. The new arm is a remarkable piece of workmanship, and is about three feet six inches in length, including the stock and barrel, with a light, although substantially finished, percussion lock. The wood of the stock is not stained, but left of the natural colour of elm, and polished. The barrel, has three groves in the bore, and the outside has the fine dark blue tinge of the mainspring of a watch, and, being highly finished, has a very fine appearance At the breech of the barrel a sliding sight is placed, which will enable the gunner to take correct aim up to 800 yards, and fire with the greatest accuracy at that long range, compared with the range of old "Brown Bess," although the new arm is scarcelything compared with the old musket of the and service. Instead of a bayonet the gunner is supplied with a sword about two feet long, exclusive of the brass handle, which he carries in a neat and well finished steel scabbard. By a contrivance in the brass handle of the sword, it can be attached to the carbine to serve as a bayonet, and as a weapon of defence, by that arrangement, of five feet six inches in length. The sword has a bouble edge about eight inches down the back, and must prove a powerful instrument of war in the hands of an active soldier. The carbine is to be strapped to the ammunition waggon, so as to be always ready for the gunners to resort to their aid for the protection of their guns, should the enemy come to close quarters.

The pouch is a very great improvement on the former cumbrous and awkward hip pouch of the service, which was very annoying to the men when bouncing up and down as they mounted and dismounted from their seats on the limbers. The new pouch, although in appearance remarkably small, is made to contain 30 rounds of cartridges, and rests, similar to those used by the Rifle Brigade in the hollow of the back, to which it lies quite close and well adjusted, by the belt passing over the left shoulder and gracefully under the right arm. The belt is what may be termed of the natural colour of the leather, and the last vestige and great annoyance of pipeclay is now banished from the artillery branch of the land forces of her Majesty. Were the shako now dispensed with, and a light head covering of a helmet shape substituted, the Royal Artillery would be admirably appointed, and be as comfortable in their head gear as the Royal Horse Artillery are in their bear skin caps, so well adapted for mounted troops.

Triumph of the Screw in Steam Navigation.

There is no longer any doubt among engineers of eminence that the days of the paddle wheel are numbered. The superiority of the screw as an instrument of propulsion is now demonstrated beyond dispute. The steam fleets of the world will soon all be propelled by the screw, and the paddle wheel will become a thing of history. In point of swiftness the screw has proved its superiority; and it could not have a stronger recommendation. In this state of the facts, we are bound to suppose the paddle wheel will soon disappear from our inland seas; and there are some prerequisites to be observed in the substitution of the screw. Steam vessels propelled by the screw require a greater depth of water than those propelled by paddles. This fact is of great importance in connection with the capacity of our lake harbors. Especially it is of importance in connection with the construction of the esplanade in front of Toronto harbor. The larger the screw the greater its capacity of propulsion. Some recently made, in England, measure 18 feet in diameter; and as the whole of the screw is required to be under water, vessels propelled by this means require a greater depth than those which use paddle wheels. A screw of 18 feet diameter would require at least 20 feet of water. This is a depth which in many lake harbors is attainable only by dredging. Now, when we are about to construct an extensive and costly esplanade, in front of Toronto harbor, is the time to see that we lay the cribs deep enough to permit of dredging by the side of them to a sufficient depth for a large screw to work. The contract for the esplanade is given out; and if this point has not been sufficiently attended to, it should not now be lost sight of, even though a supplementary arrangement should have to be entered into. The time is not far distant when the harbor trustees must make extensive use of a steam dredge.

Besides the superior swiftness of the screw, as proved by recent trials, the engines in propellers cost only about half as much as those required where paddle wheels are used. A 700 horse power engine will propell a vessel, in which the screw is used, 3,500 tons burthen, at the rate of 17 knots, or about 20 miles an hour, as proved in the case of the *Himalaya*, on her voyage to Malta. The reason why so much less power is necessary, in cases where the screw is used, is obvious When a vessel is blown partially on her side, one of the paddles rises out of the water, and a great loss of power ensues; whereas the screw is unaffected by any such accident, and always keeps in full operation below water. Let us then prepare to take advantage of the inevitable triumph of the screw over the paddle wheel, by sinking to a sufficient depth the cribs of the proposed esplanade to allow of the necessary dredging.—*Leader.*

THE ROOSIANS TURNED INTO IRISH!—We are surely to be pitied in "this Canada." The other day the "Roosians" were on the point of taking Quebec by railway from the Plains of Abraham, and now John Mitchell is determined to overrun us with an army of Slievegamon Irish! We can tell John that he will find it much easier to manage that plantation of fat negroes in Alabama than the proposed expedition to Canada. There are Irishmen enough in Canada already to drive him and his filibusters over the Queenston Heights whenever he may honor us with a call.

MISSING STEAMER.—The Steamship City of Glasgow, which sailed from Liverpool on the 1st instant, for Philadelphia, had not arrived at that Port at last advices, and much anxiety is felt for her safety. She has 320 passengers on board, and her cargo consists of about $1,000,000 worth of goods, most of which are fine silks, satins, lineus, &c.

Board of Trade.

A special meeting of the Board of Trade was held at the Commercial News-room on Friday evening to consider the written opinion given by the Hon. John A. Macdonald as to the construction to be put upon certain clauses of the Amended Assessment Bill, so far as they affected the assessment of merchants upon their personal property.

The President being at some distance was prevented from attending by the threatening weather, and the Vice-President, Thomas Deykes, Esquire, presided. The following members of the Board were present—viz., Messrs. Askew, Wm. Wilson, Rudston, Gildersleeve, Kennedy, David Shaw, J. Miller, J. Waddell, S. Drennan, Armstrong, A. Livingston, Linton, and Kinghorn.

The following is the communication from the Honorary Secretary to Mr. Macdonald, and Mr. Macdonald's answer, categorically, to the questions therein propounded to him:—

(COPY NO. 1.)
Kingston, March 23, 1854.

Sir,—I am instructed by the Council of the Board of Trade of this city to obtain your opinion on the following queries respecting the meaning and intention of the Amended Assessment Act as affecting merchants or traders, and have to request your reply at as early a period as possible:—

1st. Are merchants to be assessed on the amount of the annual income derived from their business, or upon the gross sum they may be worth at the time the assessment is made?

2d. Is it optional with the merchant to be assessed either on his personal property or his annual income?

3d. What is the net sum a merchant will be taxed upon by the city if assessed on his annual income, say £100? and

4th. What is the net sum he will be taxed upon if assessed at the sum he may be worth, say £100?

5th. In what manner is mortgaged real estate to be assessed,—say property valued at £1,000, mortgaged for £500,—will the mortgager and mortgagee be equally assessed?

I have the honor to be
Your very obedient servant,

The Hon. John A. Macdonald.

(COPY NO. 2.)
Kingston, 27th March, 1854.

Sir,—In answer to the questions contained in your favor of the 23d instant, I beg to state as my opinion,—

1st. That merchants are to be assessed upon the net amount of their personal property; that is to say, upon their whole personal property less that portion thereof included in the exemptions mentioned in the 6th section of "The Consolidated Assessment Act of Upper Canada. 1853."

2d. I do not think that merchants have the option of being assessed on their annual incomes, but that the Assessors should ascertain and enter on the roll the net amount of their personal property. I have considerable doubts, however, on this point, the meaning of the 5th section of the Act not being very clear.

3d. According to the 31st section of the Act it would appear that a person assessed for an annual income of £100 will be rated upon the yearly value of that annual income, say upon £6.

4th. The last answer meets this question also.

5th. By the 11th sub-section of the 6th clause of the Act, the amount of monies secured by mortgage is exempt from taxation. The mortgagor is to be assessed for the full value of the mortgaged property, say £1,000. This is obvious from the 14th sub-section of the 6th clause.

I have the honor to be, Sir,
Your obedient servant,
JOHN A. MACDONALD.

David Shaw, Esq., Hon. Sec.
Board of Trade, Kingston.

The Vice-President expressed his sincere pleasure to see so many merchants taking an interest in the proceedings of the Board as this meeting presented; but he could not help regretting that they had not done so sooner, for if they had this obnoxious assessment law never would have been enacted. It was not, however, too late to get it altered. When he first contemplated coming to Canada, the greatest attraction of the country was that its taxes were nominal. But what was the case now? He did not exaggerate when he said that when he arrived he found that in Kingston the taxes were 500 per cent. higher than in the City of Dublin, and that was when the seat of Government was here and everything prosperous; now they are at least 600 per cent. higher than ever he knew taxes in Dublin. They were told that the merchants put on proportional profits. Could any merchant do so? he would ask; they all knew it was impossible. He did not approve of going to the neighboring Republic to borrow laws. He did not see why they could not put the assessment upon the rent instead of the stock; it would be more equitable and just. He hoped yet to see the Act repealed.

Mr. David Shaw explained that the clause in the Act regulating the ratio of asssessment was very liberal, and gave to merchants a very wide latitude in making their returns, completely destroying the inquisitorial nature which has been attributed to the Act. If a merchant makes the return of his personal property as over £1,000 and under £2,500 he is only taxed for £1,000, and if over £2,500 and under £5,000 he is only assessed at £2,500, and so on.

Mr. O. S. Gildersleeve was of opinion that there was a wrong impression regarding the law. It was by no means intended to be inquisitorial. The intention of the Legislature was to obtain a statement of the personal property—or, rather, what merchants were worth—without their detailing their debts and credits; and to avoid this, and deprive the measure of its inquisitorial nature, the scale is made with a broad margin ranging some 500 per cent. He did not agree with Mr. Deykes that assessment on rental would answer, as it would be an inducement to merchants to do a large business in small premises. Now the interests of the community require good buildings in our cities.

The Vice-President had not closely studied the Amended Act, and was much pleased with the information upon the subject which had been furnished by this discussion. The clause to which their attention had been directed certainly went a great way to remove his objections to the Act, as it did away with its inquisitorial nature.

Mr. David Shaw hoped that all present would now understand how merchants are to be assessed—viz., in this wise: they shall give, in a sum which they are worth (in the words of the Act, "worth from £ to £ "), according to clause 4, chapter 182, of the Amended Act.—

IV. And be it enacted, That if the net personal property of any party shall be equal in value to any of the sums set down in the first column of the annexed scale, but shall not be equal to the larger sum set opposite to it in the second column, he shall be assessed for such smaller sum only:—

£ 25	or more,	but under	£	50
50	"	"		100
100	"	"		250
250	"	"		500
500	"	"		1,000
1,000	"	"		2,500
2,500	"	"		5,000
5,000	"	"		10,000
10,000	"	"		15,000
15,000	"	"		20,000

and so forward, the sums thenceforth increasing by £5,000.

Mr. William Wilson was much pleased with the information which he had received upon this important matter. He had remained in town at some inconvenience to be present at the meeting, as it was a matter in which merchants were seriously interested. He had had several calls from the Assessers—first demanding an account of everything he had in the shape of stock; next an account of his money in the bank, book debts, &c. He had given in an account in accordance with this demand, and wished to know whether the Assessors would not re-assess those they had assessed wrong.

Mr. S. T. Dreman stated that the Assessors were obliged to have their assessment completed before the 15th of April, so that it would hardly be in their power to go over the assessment again; but parties assessed upon the mistaken construction of the law had their remedy in an appeal to the Assessment Committee of the City Council.

The Vice-President congratulated the Board on the very important information which had been elicited by the taking up of the question by the Board of Trade, and trusted that it would have the effect of promoting amongst the merchants of Kingston an increased interest in the proceedings of the Board in future, now that they had a salutary instance of the benefits it conferred upon them by protecting their interests.

A letter was read by the Honorary Secretary from Mr. Wicksteed, the Post-office Surveyor, in answer to a communication addressed to him regarding the irregularity of the mails from the United States. Mr. Wicksteed described at some length the difficulties which the Post-office department had to contend with, but promised the most prompt and energetic endeavors on his part to remedy the evil complained of. Mr. Wicksteed's letter elicited from the Board expressions of its high opinion of Mr. Wicksteed as an energetic and efficient public officer, as well as the gentlemanly and obliging disposition which he always showed in the discharge of his duties.

During the discussion on the Assessment Law Mr. Gildersleeve called the attention of the Board to a clause in the Act which he thought very absurd and one calculated to do much evil; indeed he could not conceive the object of it. He referred to the clause exempting from assessment money invested in property situated in a foreign country. This was tantamount to offering a premium for people to invest their capital abroad. It was not easy to understand on what principle this clause was inserted.

The Board unanimously concurred in the opinion that it was a very impolitic exemption, and ought to be struck out.

The Board adjourned.

COURT OF QUARTER SESSIONS.—Yesterday the April Court of Quarter Sessions commenced its sittings, as also did the session of the County Court; Judge McKenzie presiding. There is a good deal of business before these Courts, of which more anon.

Proceedings of the City Council.

A meeting was held on Monday evening at 7 o'clock. Present the Mayor and a full attendance of members. The Mayor having called the Council to order,

The minutes of last meeting read. His Worship stated that the Gas lamps were not lighted in the city as they should be, and recommended that the Council should take action thereon. The Clerk ordered to write to the Gas Company on the subject.

COMMUNICATIONS.

A communication from A. Campbell, Esq. on the subject of laying out the Park. Committee appointed consisting of Messrs. Yates, Flanigan, McDonnell and Jackson.

From the Board of Trade, recommending action to be taken by the Council in constructing a Railroad to Georgian Bay,—Referred to committee on Railroads.

From A. Geddes, Esq. concerning taxes,—Laid on the table.

From the Amateurs of the 54th Regt., for the use of the City Hall,—Left to committee with power to act thereon.

Mr. Jackson brought in a By-law for the regulation of Market tolls,—100 copies ordered to be printed.

PETITIONS.

Of Mr. G. W. McLean, praying for £30 for losses sustained by market tolls,—Referred to committee.

Of S. P. White, praying to hang up a sign,—granted.

Of E. W. Palmer, for leave to make projections in his new building,—referred to committee, with power to act.

Of T. Tremlett, praying for the exemption of taxes,—granted.

Of Isaac Hope and others to make a drain—referred to committee on streets and improvements to report thereon.

Of John Bertram for remission of taxes,—laid on the table.

Report from the city Surveyor concerning the obstruction of the Street at the new Com. Bank building.

Report of committee on Wolfe Island Canal, brought up by Mr. Gildersleeve who introduced it at considerable length, praying that the Council would take £2,500 further stock in the Canal.

Mr. Murdock opposed it on the ground that as the sides of the canal were not made of stone, it was of no use.

Mr. McDonnell was in favour of adopting the report.

Mr. Jackson was in favour of the report, as the city was involved already in the work and should carry it out, in order to make it pay.

The report was adopted—£1250 to be taken immediately.

The Council went into committee on the report which was left off last Council meeting. Dr. Yates in the chair, 6th clause—Police. After some discussion it was finally agreed that the Police receive each £80 per annum.

7th clause.—Salary of Clerk of market. It being 10 o'clock the Council adjourned.

MAURICE COURTLEY, OR THE SECRETARY.—A Tale of Circumstantial Evidence. De Witt D. Devenport, New York; J. Duff and E. W. Palmer, Kingston.

The remarkable incidents of this most excellent novel are drawn from one of the strangest Trials in the whole range of English Criminal History. It was the strongest case of Circumstantial Evidence that it is possible for the mind to conceive; and though, in capital trials the utmost caution is used in receiving evidence purely of this character, yet, in this instance, every link in the chain was so perfect, it seemed utterly impossible to err, so that the jury pronounced, unhesitatingly, the verdict of wilful murder, and the judge, yielding a ready assent to the correctness of their fiat, passed the fatal sentence. The Home Secretary, when applied to, answered that the case was too clear to admit of a hope of reprieve—and, finally, the king, who, from the high rank of the parties, was induced to look over the evidence, in his own proper person, declared that guilt was too palpable to permit him to rob Justice of her prey; and our hero—all innocent as he was—suffered the penalty of the Law. To give even an outline of the story would occupy mere space than we have here at command, and all we can do, therefore, is to refer the reader to the book. This work contains matter well worthy the deep consideration of those in whose hands is placed the fate of their fellow men; and we are sure that no one can rise from a perusal of the book without coming to the conclusion that it is highly dangerous to rely upon Circumstantial Evidence alone, especially in cases involving the life of a fellow being; for it is not to be supposed that such a Providential Escape from the fallibility of human judgement, as was vouchsafed in the case of Merris Courtley, can ever again be expected.

The story is deeply interesting, and most powerfully written, and evinces a knowledge of the workings of the human heart, and the promptings of a depraved mind, that is not often met with, but which we were led to expect in this author, from a recollection of the excellence of his former production, entitled "Heads and Hearts," than which there is no better work of fiction in the English language.

NEWS OF THE MORNING.

ARRIVAL OF THE "BALTIC."

NEW YORK, April 4th.

The Baltic arrived to-day soon after four o'clock. She left at five a. m. on the 23rd.

War matters in much the same condition.

The Czar's final refusal is hourly expected.

MARKETS.

LIVERPOOL—BREADSTUFFS.—Flour in limited demand, without material change in prices. Wheat dull at 6d. decline. Indian Corn 3s. a 4s. decline. Brown, Shipley and Co, quote white wheat 10s. 6d. a 11s.; red 9s. 10d. a 10s. 4d.; Western canal flour 35s. a 35s. 6d. Philadelphia, Baltimore, and Ohio 36s.; Canadian 35s.; white corn 31s.; yellow 40s.; mixed 39s. London Cotton market dull; sales of three days 14,000 bales.

PROVISIONS.—McHenry reports imports of bacon increasing. Beef in fair request. Pork more saleable. Lard inactive. Tallow quiet.

Money tighter. The large export of gold continues. Consols closed Tuesday, 21st, 89¾.

LONDON, Wednesday.

On the Stock Exchange, after office hours, Consols closed at 89⅞, and for account 89¾ a ⅞.

Business generally dull, Russian produce excepted. Tallow firm; 65s. paid on the spot. Scotch pig iron, 77s. a 78s. 6d.

An impression prevails that the Bank of England intends to advance the rate of interest, but commercially reported to-day without resolving on anything definite.

The Baltic left Liverpool Thursday 23rd. She arrived out on the 19th, having been detained two days in an ice field, which took her 300 miles to the south-west. She passed the Sarah Sands, bound in, and the Atlantic bound east.

The Europa arrived out on the 21st.

The Cambria had arrived from Malta.

When the official refusal of the Czar arrives, it will be communicated to both Houses, and war be formally proclaimed.

Admiral Napier's fleet had arrived at Wingoe Sound on the 15th.

The allied fleets were at Beicos Bay, but would soon re-enter the Black Sea. Two Austrian ships had also anchored at Beicos.

No engagements in Europe, either by land or on the Danube. Positions remained unchanged.

A rumor of the capture of the Russian treasure convoy at Karas had reached Constantinople.

Continued activity in England in preparing for war. The first division of troops had sailed from Marseilles for Turkey.

The French loan was all taken up.

Baron Teuffell had made a communication to the Russian Chambers, insisting on Prussian neutrality.

Austria gives no further indication of her policy, still in appearance she is with the Western Powers.

Up to 10th of March, Russia had not recognized Sweden's neutrality.

It was reported that the export of gold from Russia was prohibited.

Paris correspondence says that the Czar's refusal was telegraphed from Berlin to the French government, and that so soon as known the British minister sent notification of the fact overland to Sir Charles Napier.

Napier had arrived in a steam frigate at Copenhagen.

The Austerlitz of 100 guns, and three other French ships, have sailed for the Baltic to join the English fleet.

The Danish ministry retained office.

Exchange on London has fallen to 210.—Bills on Prussia were unsaleable at London.

The New Brunswick and Nova Scotia Railroad bill was received in the House of Commons with a division on the second reading.

Russia continues to urge Prussia to preserve continued neutrality.

The Globe