

some day of festivity, he happened inadvertently with the skirts of his coat, to brush down a few apples from a poor woman's stall, on the side of the pavement. Sir William was in full dress, but instead of passing on with the hauteur which characterizes so many of his aldermanic brethren, he set himself to the task of assisting the poor creature to collect her scattered fruit: and on parting, observed some of her apples were a little soiled by the dirt, he drew his hand from his pocket, and generously gave her a shilling. This was too good an incident for John Bull to lose: a crowd assembled: hurraed, and cried out "Well done Billy," at which the good-natured Baronet looked back, and laughed. How much more pleasing is it to tell of such demeanour than of the foolish pride of the late Sir John Esmer, who turned away one of his travellers, merely because he had in one instance used his bootjack.

NEWSPAPERS.

No country has so many newspapers as the United States. The following table, arranged for the American almanack of 1830, is corrected from the Traveller, and contains a statement of the number of newspapers published in the colonies at the commencement of the revolution; and also the number of newspapers and other periodical works, in the United States, in 1810, and 1828.

STATES.	1775.	1810.	1828.
Maine			29
Massachusetts	7	32	79
New Hampshire	1	12	17
Vermont		14	21
Rhode Island	2	7	14
Connecticut	4	11	33
New York	4	66	161
New Jersey		8	22
Pennsylvania	9	71	185
Delaware		2	4
Maryland	2	21	37
District of Columbia		6	9
Virginia	2	23	34
North Carolina	2	10	20
South Carolina	3	10	16
Georgia	1	13	18
Florida		1	2
Alabama			10
Mississippi		4	6
Louisiana		10	9
Tennessee		6	8
Kentucky		17	23
Ohio		14	66
Indiana			17
Michigan			2
Illinois			4
Missouri			5
Arkansas			1
Cherokee Nation			1
Total	37	358	802

The present number, however, amounts to about a thousand. Thus the state of New York, is mentioned in the table as having 161 newspapers; but a late publication states that there are 163, exclusive of religious publications. New York has 1,913,508 inhabitants. There are about 50 daily newspapers in the United States, two-thirds of which are considered to give a fair profit. The North American Colonies, in the year 1720, had only seven newspapers; in 1810 the United States had 359; in 1826 they had 640; in 1830, 1000, with a population of 13,000,000; so that they have more newspapers than the whole 190 millions of Europe.

In drawing a comparison between the three freest countries, France, England, and the United States; we find, as we have just said, those of the last country to be the most numerous, whilst some of the French papers have the largest subscription: and the whole establishment of a first rate London-paper is the most complete. Its activity is immense. When Canning sent British troops to Portugal, in 1826, we know that some papers sent reporters with the army. The zeal of the New York papers also deserves to be mentioned, which send out their news-boats, even fifty miles to sea, to board approaching vessels, and obtain the news that they bring.—The papers of the large Atlantic cities are also remarkable for their detailed accounts of arrivals, and the particulars of shipping news, interesting to the commercial world, in which they are much more minute than the English. From the immense number of different papers in the United States, it results that the number of subscribers to each is limited, 2,000 being considered a respectable list. One paper, therefore, is not able to unite the talent of many able men, as is the case in France. There men of the first rank in literature or politics occasionally, or at regular periods, contribute articles. In the United States, few papers have more than one editor, who generally writes upon almost all subjects himself. This circumstance necessarily makes the papers less spirited and able than some of the foreign journals, but is attended with this advantage, that no particular set of men is enabled to exercise a predominant influence by means of these periodicals. Their stance neutralizes their effects. Declamation and sophistry are made

comparatively harmless by running in a thousand conflicting currents.

MISS MARTINEAU ON TAXATION.

All the members of a society who derive protection from its government owe a certain proportion of the produce of their labour or capital to the support of that government—that is, are justly liable to be taxed.

The proportion contributed should be determined by the degree of protection enjoyed—of protection to property; for all are personally protected.

In other words, a just taxation must leave all the members of society in precisely the same relation in which it found them.

This equality of contribution is the first principle of a just taxation.

Such equality can be secured only by a method of direct taxation.

Taxes on commodities are, from their very nature unequal, as they leave it in the choice of the rich man how much he shall contribute to the support of the state; while the man whose whole income must be spent in the purchase of commodities has no such choice. This inequality is aggravated by the necessity, in order to make these taxes productive, of imposing them on necessaries more than on luxuries.

Taxes on commodities are further injurious by entailing great expense for the prevention of smuggling, and a needless cost of collection.

They could not have been long tolerated, but for their quality of affording a convenient method of tax paying, and for the ignorance of the bulk of the people of their injurious operation.

The method of direct taxation which best secures equality is the imposition of a tax on income or on property.

There is so much difficulty in ascertaining the general satisfaction, the relative value of incomes held on different tenures, and the necessary inquisition is so odious, that if a tax on the source of incomes can be proved equally equitable, it is preferable, inasmuch as it narrows the province of inquisition.

There is no reason to suppose that an equitable graduation of a tax on invested capital is impracticable; and as it would equally affect all incomes derived from this investment,—that is, all incomes whatsoever,—its operation must be singularly impartial, if the true principal of graduation be once attained.

A graduated property tax is free from all the evils belonging to taxes on commodities while it has not their single recommendation—of favouring the subordinate convenience of the tax-payer.

This last consideration will, however, become of less importance in proportion as the great body of tax-payers advances towards that enlightened agreement which is essential to the establishment of a just system of taxation.

The grossest violation of every just principle of taxation is the practice of burdening posterity by contracting permanent loans of which the nation is to pay the interest.

The next grossest violation of justice is the transmitting such an inherited debt unlesened to posterity, especially as every improvement in the arts of life furnishes the means of throwing off a portion of the national burdens.

The same rule of morals which requires state economy on behalf of the present generation, requires, on behalf of future generations, that no effort should be spared to liquidate the National Debt.

No sign of the times is more alarming,—more excusably alarming,—to the dreaders of change, than the prevailing unwillingness to pay taxes,—except such as, being indirect, are paid unawares. The strongest case which the lovers of old ways have now to bring in opposition to the reforming spirit which is abroad, is that of numbers, who enjoy protection of life and property, being reluctant to pay for such protection.

This reluctance is a bad symptom. It tells ill for some of our social arrangements, and offers an impediment, at the same time to their rectification: and thus gives as much concern to the reformers, as to the preservers or abuses. This eagerness to throw off the burdens of the state is a perfectly natural result of the burdens of the state having been made too heavy; but it does not less exhibit an ignorance of social duty which stands formidably in the way of improvements in the arrangement of social liabilities. We are too heavily taxed, and the first object is to reduce our taxation. Indirect taxes are proved to be by far the heaviest, and the way to gain our object is therefore to exchange indirect for direct taxes, to the greatest possible extent. But the direct taxes are those that the people quarrel with. What encouragement is there for a government to propose a commutation of all taxes for one on property, when there is difficulty in getting the assessed taxes paid? How is it to be supposed that men will agree to that on a larger scale which they quarrel with on a smaller? How can there be a stronger temptation offered to our rulers to filch the payment out of our raw materials, our tea, our beer, our newspapers, and the

articles of our clothing? The more difficulty there is in raising the supplies, the more risk we run of being made to yield of our substance in ways that we are unconscious of and cannot check. The less manliness and reasonableness we show in being ready to bear our just burden, the less chance we have of the burden being lightened to the utmost. It is more than mortifying to perceive that an overburdened nation must, even if it had a ministry of sages, submit for a long time to pay an enormous tax upon its own ignorance.

Such appears too plainly to be now the case with our nation, and with some other nations. A party of gentlemen may be found in any town, sitting over their wine and foreign fruits repelling the idea of paying a yearly sum to the state, and laughing or staring, when the wisest man among them, informs them that they pay above a 100 per cent. on the collective commodities they use. Tradesmen may be found in every village who think it very grievous to pay a tax, while they overlook the price they have to give for their pipe of tobacco and their glass of spirit and water. Some noblemen, perhaps, would rather have higher tailors' bills for liveries than pay so much a head for their servants. As long as this is the case,—as long as we show that we prefer paying thirty shillings with our eyes shut, to a guinea with our eyes open, how can we expect that there will not be hands ready to pocket the difference on the way to the Treasury; and much disposition there to humour us in our blindness.

The cry for retrenchment is a righteous cry; but all power of retrenchment does not lie with the Government. The Government may do much; but the people can do more, by getting themselves taxed in the most economical, instead of the most wasteful, manner. It is a good thing to abolish a sinecure, and to cut down the salary of a bishop or general; but it is an immeasurably greater to get a direct tax substituted for one on cider or paper. All opposition to the principle of a direct tax is an encouragement to the appointment of a host of excisemen and other tax gatherers, who may, in a very short time, surpass a bench of bishops and a long gradation of military officers in expensiveness to the people. It is time for the people to take care that the greater retrenchments are not hindered through their mistakes, while they are putting their whole souls into the demand for the lesser.

Such mistakes are attributable to the absence of political knowledge among us; and the consequences should be charged, not to individuals, but to the State which has omitted to provide them with such knowledge. The bulk of the people has yet to learn that, being born into a civilized society, they are not to live by chance, under laws that have been made they know not why nor how, to have a portion of their money taken from them by people they have nothing to do with so that they shall be wise to save as much as they can from being so taken from them. This is the view which too large a portion of us take of our social position, instead of understanding that this complicated machine of society has been elaborated, and must be maintained, at a great expense; that its laws were constructed with much pains and cost; that under these laws capital and labour are protected and made productive, and every blessing of life enhanced; and that it is therefore, a pressing obligation upon every member of society to contribute his share towards maintaining the condition of society to which he owes his security and social enjoyment. When this is understood,—when the lowest of our labourers perceives that he is, as it were, the member of a large club, united for mutual good,—none but rogues will think of shirking the payment of their subscription money, or resist any particular mode of payment before the objections to it have been brought under the consideration of the Committee, or after the Committee has pronounced the mode to be a good one. They will watch over the administration of the funds; but they will manfully come forward with their due contributions, and resent, as an insult upon their good sense, all attempts to get these contributions from them by indirect means.

Till they are enabled thus to view their own position, it is not wonderful, however deplorable, that they should quarrel with a just tax because it is unequally imposed, ascribing to the principle the faults committed in its application. This is the less surprising too, because their teeth have been set on edge, by the sour grapes with which their forefathers were surfeited. A lavish expenditure and accumulating debt have rendered odious the name and notion of every tax under heaven. Great allowance must be made for the effects of such ignorance and such irritation. Let the time be hastened when a people enlightened to its lowest rank may behold its meanest members heard with deference, instead of treated with allowance if they shall see reason for remonstrance in regard to their contributions to the state! When they once know what is the waste in the department of the Customs, and the oppression and fraud in that of the Excise,—what are the effects of taxes on raw produce and on the transfer of property, and how

multiplied beyond all decency are the burdens of local taxation, they will value every approach towards a plan of direct levy, and will wonder at their own clamour about the house and window taxes, (except as to their inequality of imposition,) while so many worse remained unnoticed. I shall attempt to exhibit the effects on industry and happiness of our different kinds of taxes in a few more tales; and I only wish I had the power to render my picture of a country of untaxed commodities as attractive in fiction as I am sure it would be in reality. Meantime, I trust preparation will be making in other quarters for imparting to the people those political principles which they desire to have for guides in these stirring times, when every man must act: those principles which will stimulate them at once to keep watch over the responsibilities of their rulers, and to discharge their own.

England is the richest country in Europe, the most commercial, and the most manufacturing. Russia and Poland are the poorest countries in Europe. They have scarcely any trade, and none but the rudest manufactures. Is wealth more diffused in Russia and Poland, than in England? There are individuals in Russia and Poland, whose incomes are probably equal to those of our richest countrymen. It may be doubted whether there are not, in those countries, as many fortunes of eighty thousand a year as here. But are there as many fortunes of five thousand a year, or of one thousand a year? There are parishes in England which contain more people of between five hundred and three thousand a year, than could be found in all the dominions of the Emperor Nicholas. The neat and commodious houses which have been built in London and its vicinity, for people of this class within the last thirty years, would of themselves form a city larger than the capitals of some European kingdoms.

MUSLIMAN AND HINDOO RELIGION.—Where the same village is inhabited by people of both religions, they occupy opposite portions of it: and the circumstance may always be known by there being a well at each end of it; for the Hindoos would not draw water from the same fountain as the Mahomedans, for all the wealth of this world.

THE FOOT.—Man is the only animal, in which the whole surface of the foot rests on the ground; and this circumstance arises from the erect stature which belongs exclusively to him.

THE STAR

WEDNESDAY, APRIL 8, 1838.

We refer our readers to a list of the vessels on the Seal-Fishery from this Bay, under the head as nearly as we could, of the different places that they belong to.

It will be seen that there are twice as many vessels belonging to this place, as there are belonging to Harbour Grace. We do not notice this by any means for the purpose of making any invidious distinction; but, merely for the purpose of remarking, that we are astonished that the government should continue to tax the people of this place, by obliging them to travel three or four miles to the Custom House of Harbour Grace; as well as to travel there to the Court of Petty Sessions for the recovery of small debts. The trade of this place pays a large sum towards the revenue, and will continue that payment at an increasing rate, under an ad valorem duty. This place, should not, therefore, be neglected. The people here pay at present, at least twenty-five per cent more towards Customs, and Courts, than the people of Harbour Grace, they have to pay travelling expenses for themselves, and all the executive officers, and we question the justice of such a system. There should be a Court at this place for the recovery of small debts, a Court of Petty Sessions, held one day in every week; and there should also be a resident Custom House Officer. As it respects the latter, the people here have, for a long time, suffered a loss, and an inconvenience, from the want of such an officer, without making their wants known; because the officer in Harbour Grace is so very obliging, and very attentive in the duties of his office; and, that, an appointment here might deduct from his salary, which they considered low enough already; but, when we see the garbled account of the vessels cleared at Harbour Grace, evidently intended to convey an idea that the greater part of them belonged to Harbour Grace; and evidently intended to merge the mercantile importance of Carbonear into that of Harbour Grace; we would be criminal, if we were silent. Smuggling to a sufficient extent, has come under our own observation,