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THE
INJUSTICE AND IMPOLICY
OF THE
BILL
TO INCREASE THE
ASSESSED TAXES,
&c.
WITH A
COMMUTATION.

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TO THE

RIGHT HONOURABLE

Sir GREY COOPER, Bart.

*One of His Majesty's most honourable
Privy Council.*

PUBLICA SALUS MEA MERCES.

SIR GREY!

THIS should be your *motto*, as it has ever been your ruling passion, and the great principle of your public conduct. The *salus populi* is the supreme law: it is the great law of general preservation and universal prosperity, which it has been your constant study to understand, and your invariable and ardent endeavour to promote, for the true interest and dignity of the nation. Your reward has been the conviction and approbation of your own

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mind, and the admiration of the best informed and best disposed members of the community. *Virtutis gloria merces.* As admiration and respect are the recompence of private, or moral and social virtue, so distinguished and permanent honours are the reward of superior talents and public virtue. You have received a most honourable distinction, by being called to a seat at his Majesty's councils, rather too late; but I have the honour to congratulate you upon the event, because it is a mark of the King's gracious favour conferred on you as a testimony of his Majesty's approbation of your long labours and eminent services in the administration of your noble, ever honoured, and much lamented friend, the late Earl of Guildford, who was one of the ablest ministers of Europe: a minister who was an honour to human nature. The noble Lord possessed one of the ablest heads and best hearts in the kingdom. His talents and his virtues would do honour to any state and to any age. Such was the character of your illust-

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illustrious friend the late Earl of Guildford, better known by the title of Lord North, whose memory will be highly respected when the malice of his political adversaries is forgotten, and the motives that gave it birth. In the mean time, this royal testimony to your public conduct must be as gratifying to Sir Grey Cooper as it is pleasing to the friends and admirers of manly talents and true public merit.

And now, Sir Grey, you are sworn of the Privy Council, and no longer permitted to be a silent spectator of the great events that have convulsed Europe and destroyed the balance of power, and by consequence the interest and security of every state, I am induced to bring you forward once more upon the great stage of business, where you have been so long known and so justly admired.

Two reasons in particular have induced me to take this step; namely,

First, Because I consider Sir Grey Cooper as one of the best informed members of the state; one of the ablest advocates of the constitution;

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stitution; and one of the first political characters of the age; if the value of a statesman consists in the best talents to promote the domestic and foreign interests of our country, and the best principles to preserve a constitutional distinction between the dignity and energy of the Crown, and the rights and prosperity of the people; that, by this happy discrimination, the nation may enjoy the substance, and may not be amused with the shadow of civil liberty.

Second, Because, as all men, be their conditions what they will, are actuated by interested motives*, I have an ambition to gratify, by acquainting the world, that I have many years had the honour to be known to Sir Grey Cooper, and to be a witness of his masterly exertions to preserve the principles of our constitution, and to promote the energy and dignity of his Majesty's government.

* Even a noble Duke has been gratified with *riband*, and, it is said, with a *grant of great value from the Crown*, as a consideration for his Grace's *incorruptible* principles and *vast* abilities!!!

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I am proud to do homage to a public character that has been truly consistent, even under the most inconsistent events, and that has never departed, in a single instance, from his attachment to the constitution and the true principles of government, nor from that honour and fidelity in a private capacity, which constitutes the beauty and happiness of moral and social virtue.

Your unalterable attachment to your illustrious friend the late Lord Guildford, from the noblest motives, is almost without example. It is one of the rare instances of friendship that exalt human nature. No versatility that discovers the imperfection of political wisdom and the instability of human ambition, could, at any period, shake the fixed principles and steady purposes of your soul. I do not know which character did most honour to human nature: the unbounded confidence and sound judgment of that great man and able minister; or the distinguished

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guished merit and fidelity, *sine macula*, that justified it.

I beg pardon for this flight attempt to do justice to the brilliant character of Sir Grey Cooper; whose manly talents, steady principles, and political consistency, deserve a better panegyrist than him who has long had the honour to be, with the truest zeal and attachment,

SIR GREY!

Your most obedient and

Most humble Servant,

GREENWICH PARK,
January 4, 1798.

JOSEPH CAWTHORNE.

THE

THE
INJUSTICE AND IMPOLICY
OF THE
BILL,
&c.

SIR GREY!

NOTWITHSTANDING much has been said, and much is absolutely necessary to be done without delay, in a situation of great difficulty and danger, to strengthen the hands of Government against a powerful confederacy of military and maritime nations, daring, by their union, beyond example; and although we should never forget how much the preservation of every state depends on the support of its executive government; yet, in a free nation, care should be taken that no temporary difficulty or danger be made a pretence to violate the constitution, and endanger the liberty and property of the people. Measures of efficacy, the most congenial to liberty, should be resorted to, instead of desperate remedies, that entail an eternal burden on the nation, and an eternal curse on the constitution.

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With these sentiments of what is due at all times to the constitution of a free state, and of what is due occasionally to its executive government, I shall presume, unawed by the supposed OMNISCIENCE of Parliament, to offer an humble opinion upon an unpopular revenue bill, which, in my apprehension, is extremely unjust, impolitic, and alarming; and I leave the opinion of an honest man, who is under the influence of truth alone, with great confidence, to the well-known candour of an enlightened and liberal public: to that public, who know that *the principles of the constitution and the principles of taxation should go hand in hand*; and that the latter, which are exertions of executive government, should, in no case whatever, be suffered to endanger the former: who know also, that they should repel, as they would a foreign invasion, every attack on their constitution; which, even in cases of great difficulty, should be touched with a trembling hand.

State necessity, in time of war, is absolute necessity to provide for the defence of the nation, the preservation of which is certainly superior to every other consideration. But, Sir, although this great law is manifestly superior to all others, the people in a free state have a right to consider,

First, How far it is necessary.

Second, What are the best means of promoting this national security?

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I do not mean that the collective body, or great mass of the community (who have no political existence), have a right to this consideration; but that the constituent body have a right to consider, to instruct, and watch over the conduct of the people's representatives, in a case of so much consequence to liberty and property. In a situation so hazardous and alarming as the present, the necessity contended for by Government is obvious and urgent; and as money is the sinew of war, money to a great amount is wanting within the year, as the *best means*, and indeed the only means, of promoting a vigorous and effectual defence. These premises admitted, the next consideration is, "*how is a great supply*" "to be obtained within the time required, equal "to the present purpose of effectual defence?" The answer given to this question by the executive power of the nation, and their friends in Parliament, is, "By a general and heavy contribution "of the property of the people, under the denomination of taxes; by increasing the assessed "taxes; and taxing property of every description."

I readily admit the necessity of the case, and that the obligation of supporting Government for the general security, is indispensable, at a period in which so much is at stake. I likewise subscribe heartily to the general system of taxation, which requires the community to contribute to the oc-

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casional purposes of the Government, from which they derive all the blessings of liberty and property that they enjoy. But, although the advantages arising from the wisdom of Government entitle the executive power to every necessary assistance for the general defence and welfare, and to extraordinary exertions upon critical occasions; yet I contend, that the *principle* of every tax raised for the public service should be just, and that the *operation* should be in proportion to the benefits the people receive from their system of government. So just should be the principle, that the cause, or industry of the people, should precede the effect, that is, the public contribution to the necessity of the state. Provide the people with the means, by the encouragement of industry, and then require their contributions in *proportion to their means*; or you dry up the sources of private wealth and public revenue, and defeat equally the purposes of Government and the community. This is, in my apprehension, the great principle upon which public contributions should be raised, from time to time, for the purposes of executive government; which, as they are absolutely necessary to the public service, are indispensable obligations.

The principle of taxation is as just as the measure is necessary, in general; but there are instances in which this state necessity may be misrepresented, and the understanding of the nation abused

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abused by improper requisitions; not because the sum required is extraordinary, but because the manner of raising it is dangerous, by being equally repugnant to the principles of the constitution, and to the policy of a manufacturing state. "The bill to increase the assessed taxes," which is called "a contribution for the prosecution of the war," appears to me to be, in a very alarming degree, one of these instances.

The principle of the bill is retrograde; it is repugnant to the interest of every species of property in the kingdom, and by consequence, it operates against the wealth and revenue of the nation: it plunges a dagger into the very vitals of national prosperity, by lowering the value of landed and funded property, decreasing the means and advantages of industry, and advancing the poor rates and the price of provisions. It destroys the mystery and efficacy of commerce and ingenuity, and the great source of public credit, on which the constitution leans for support, and upon which the property of the people and the energy of Government equally depend.

In a word, the principle of this new method of raising a contribution for the defence of the nation is so retrograde, and so repugnant to the wisdom of a trading people, that it is a solecism in politics, and may be called a *monstrum horrendum* in the science of finance, the art of which consists in making it productive for the great purposes

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purposes of Government, consistent, as much as the circumstances of the times will admit, with the liberties and property of the people. That money is wanted for the defence of the nation, and that it *must* be had in a short time, I am ready to admit; but it does not follow from this admission, that it must be had by coercion and oppression, when *adequate means, more congenial to our constitution and laws*, present themselves.

Sir Grey, I do not consider whether the war is just or unjust; but as it is become a war of self-defence, dangerous in the extreme from the unparalleled situation of Europe, the most vigorous efforts are absolutely necessary, by means of a vast supply of money. But notwithstanding this obvious necessity, and this indispensable obligation on the people to preserve their country, I contend, that the means of raising the supplies by "a bill to increase the assessed taxes, and to subject all the property in the kingdom to estimation and taxation," is in every respect improper, and that the principle and operation of such a *monstrum horrendum* in a free commercial state ought to be resisted by all the means that the nation possesses: not capriciously and rashly, from the passions and prejudices of the multitude; but deliberately, from the conviction of the trading community, who are ready to give the most energetic and effectual support to their country, by ample contributions, founded on measures

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congenial to their constitution, and compatible with the means of their industry, and to resist such as manifestly subvert the one and destroy the other.

I do not disprove a tax from popular clamour, nor subscribe to it implicitly from the opinion of Parliament, but from the conviction of my own mind. It is said that the body politic is like the body natural, and that in both cases "a desperate disorder requires a desperate remedy." But I fear that either unskilful or rash physicians often make disorders desperate; and, like Dr. Sangrado, destroy the constitution which they pretend to preserve. The present situation of Great Britain, from the powerful confederacy of our enemies, and the vast ascendancy of France, is indeed extremely critical, and requires extraordinary exertions; but to render them congenial to our system of government, and effectual, they must be the result of prudence and vigour, and not of folly and rashness.

Although I have no hesitation in saying that I have as little respect as any man for the abilities and principles of the present Parliament collectively, yet I have a high opinion of the minister; but sacred truth and the love of my country require me, as an honest man, to declare, upon an occasion of so much consequence to the liberty and property of the nation, that he must be a bold man indeed, who, under the pressing circumstances of the war, which are of themselves
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a heavy tax upon a manufacturing and trading nation, can venture to increase the assessed taxes, when, from the effects of the war, the people are, in thousands of instances, unable to pay the *single* assessed taxes.

The industrious and numerous part of a manufacturing country affected by this justly unpopular bill, will be like men placed between two fires, subject on the one side to an execution for rent, and on the other with a warrant for the assessed taxes. Much as I admire the principle of taxation in general for the purposes of Government, I condemn the present instance, which is, in my apprehension, a desperate measure, that overthrows the constitution, and subjects a free people to a system of coercion and plunder, congenial to despotic governments.

The bill, which is imperiously styled "a voluntary resolution of the Parliament to grant a contribution of the people's property for the prosecution of the war," manifestly tends to ascertain all the property in the kingdom of every description, both real and fortuitous. It is a great additional tax upon property in all the land and all the houses in the kingdom. It is a heavy tax upon all the funded property; upon all the commercial property, and upon all the fortuitous property of professions in Great Britain. It is a new system of taxation, that operates DOUBLY against the people; first, by heavy contributions,

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tions, and next, by lowering the value of every species of property. And, what is worst of all, it operates forcibly against the industry of manufactures and commerce, by which only the value of landed and funded property can be advanced. That national industry, the great source of private wealth and of public revenue, arises from *external consumption* and *traffic*, which are checked by the war; and *internal circulation*, which is obstructed by the heavy pressure of taxes.

The construction of this curious act, which is as curiously called "a voluntary resolution of the Parliament," is beyond the comprehension of an ordinary capacity, tending to perplex and harass the community in general. Is the merchant, for instance, to pay the increased assessed taxes, and *also* a tax upon the interest of property in the funds, or in private hands, should he have any, and *likewise* upon the income arising from the profits or gains of his profession? And are the books of traders, manufacturers, and men of various professions, to be examined, contrary to the principles of commerce, and the policy of a trading nation, in the manner of despotic governments, to the end that commissioners, assistant commissioners, assessors, inspectors, surveyors, collectors, clerks, and informers, may know what was the profit or gains of the preceding year, or the *average* of the three preceding years, to regulate this curious tax upon

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the income of the trader, the manufacturer, and professional man? As lawyers are employed to draw up acts of Parliament, they are sure to take care of two things, namely, of intricacy, and of themselves. I believe they are not so much as mentioned in "the *voluntary* resolution of Parliamentary contribution." Are their yearly profits or gains comprehended in the description of men of profession? And, in that case, how is their income to be regulated by this act? There is another question which arises from a tax on income accumulating from interest—Are foreigners, who have an annuity or income arising from the interest of money in our funds, and which should be sacred under the faith of our Government; are they, I say, subject to the general description of income arising from interest? For instance, is the property of the Duke of Wirtemberg in our funds, subject to the operation of this tax? As all persons are comprehended in a general description, but such as are particularly exempted; and as I believe foreigners are not exempted, they are all indiscriminately liable to their portions of the sacrifice. But if the construction of the act extends to foreigners, would it be consistent with the faith of the nation to them, or with PUBLIC CREDIT, on which the constitution leans for support?

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As our funds are but *imaginary*, our public credit is the very existence of the nation, and should therefore be touched with a trembling hand. If the difficulties of a nation induce the Government to supersede the liberties and seize on the property of the subject, great care should be taken to preserve inviolate the property of foreigners in our funds, since on their confidence depends, in a great measure, our national credit, the energy of Government, and the prosperity of this country. Should the credit of our funds be greatly affected by this extraordinary REQUISITION, so improperly called a CONTRIBUTION (for contributions are voluntary acts of the people, and not compulsive acts of authority), the operation of this "*voluntary* resolution of Parliament" will have a worse effect than all the prohibitory measures of our enemies against the commerce and public credit of this nation.

In the mean time, its effects at home are dreadful to contemplate: land must fall in value—houses must decrease in value—funded property will be less valuable—the floating property of industry and commerce must be both more precarious and less valuable. It will also greatly increase the poor rates, so that the parish taxes, as well as the King's taxes, will be increased; and, as a necessary consequence, the price of provisions, which are already too dear for a manufacturing people, will be advanced.

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In a word, the whole property of the nation in land, houses, funds, commerce, industry, interest of money; that is, all real and fortuitous property of every description whatever, is fettered and pledged by the legislative power to the executive Government, to be used in the manner required by this curious act; establishing a precedent congenial to the system of absolute governments, for requiring of a free people, from time to time, whatever part of their property the executive authority may think necessary to ask; thereby erecting an INQUISITION of commissioners, assistant commissioners, surveyors, assessors, inspectors, clerks, and informers, over all the property in the kingdom.

This "*voluntary* resolution of the Parliament" to grant so large a portion of the people's property in a manner so incompatible with the principles of their constitution, and so repugnant to the various objects of a manufacturing nation, is in the manner of French REQUISITIONS, and upon the principle of despotic governments. *Sic volo, sic jubeo*: So much money I want, and so much I must have, be the clamour of the people what it will, and the consequence what it may. And, indeed, when the principles of our boasted constitution, like the great bulwark of our law, the *Habeas Corpus* act, are suspended, our Government will differ in nothing from the most arbitrary system of anarchy, or the most absolute system

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system of despotism. In a word, the extraordinary bill by which the Parliament have "*voluntarily* resolved" to make a contribution or surrender of a great portion of the people's property, of every description, to executive Government, tends to render the liberties and property of the people equally precarious: for when the Parliament *voluntarily* resolves to make such alarming sacrifices, the liberties and property of a free people can have no better security than under the French system of modern liberty, or the arbitrary system of despotic governments.

This act, which from its unconstitutional principle and ruinous operation is truly abhorrent in a free manufacturing and trading country, is said to be a *temporary* measure of absolute and indispensable necessity; but I contend it *must* be permanent; for, as the money intended to be raised by it within the year must be given in security for a loan for the immediate purposes of executive Government, when will it be redeemed? The bill has *immensity for its space*, by operating universally against every species of property; and, I fear, will have *eternity for its duration*, by being, from the nature of our enormous public debt and vast expenditure, irredeemable.

The advocates of this extraordinary bill to raise a considerable sum within the year, justify it by saying, that our "*portentous situation requires*

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"*quires great exertions.*" This I am as ready to admit as the warmest advocate of the measure; but with this vast difference, that a situation extremely hazardous requires the bold exertions of wisdom, and not the rash exertions of folly. The principle of this bill seems to be taken from a new system of government, equally unknown to the principles of our constitution, and to the principles of commerce. It is the coercive principle of the highwayman:—"I WANT MONEY, "AND BY G—D I MUST HAVE IT." The difference between public and private depredation is, that the one, however oppressive, is authorized; the other, though trifling, is contrary to law; illustrating the observation of the satirist, which I need not mention.

Weak indeed must be that statesman who justifies a particular tax, however improper, upon the general principle of state necessity. I admit that a difficult case, like our present very alarming situation, struggling against a very powerful confederacy, requires a strong measure, equal to the pressing occasion; but I respectfully contend, that a strong measure should not be resorted to when gentler methods will more effectually answer the purposes of Government. The case may be *unique*, but the remedy is not. The principle of the proposed remedy is more alarming than the cause of the disorder, since the one is temporary, the other may be eternal; for, not-

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withstanding it is now said to be a temporary bill, it will undoubtedly become permanent for the reasons I have assigned. The operation of this revenue bill is ruinous to a manufacturing and trading people, and, as a necessary consequence of that ruin, it will be inadequate to the purposes of Government; besides risking that popular dissatisfaction and resistance to a measure that affects liberty and property, which are the forerunners of revolutions, and which are to be dreaded like the pestilence, in the present situation of Europe.

If this extraordinary bill, which is equally unjust and impolitic, is not founded upon the principle of the highwayman who violates the law, it is upon the principle of an assassin, who, under the cloak of public virtue, plunges a dagger in the bowels of the constitution, and tears industry up by the root. The bill "to increase the assessed taxes" is a heavy burden, not upon the industry of a manufacturing nation (to which tax, by a fair contribution to public necessity, there could be no objection, as the principle is just), *after it has procured the means* of contribution; but AGAINST industry, *before it has obtained the means*. This is as impolitic as it is unjust; because, unless the ability of a manufacturing nation precedes the requisition, you defeat equally the purpose of Government and of the community. The operation of the tax will be felt

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felt severely by the landed and funded interests, and also by executive Government, since great obstructions to industry militate against the revenue of a trading state.

A young senator* plumes himself greatly upon a discovery, "that a tax upon articles of consumption would fall *heavier* upon the people " than the new assessed taxes," and with this consolation he thinks the public should be satisfied. But this *youth* will give me leave to observe, that his *heaviest* tax would be the *lightest*. All taxes upon articles of consumption are optional, and paid gradually by the industry of the people, *as they have the means*; but the increased assessed taxes must be paid *before the industry of the nation procures the means*. Nothing can be more unjust to the people, and impolitic for the purposes of Government, than this retrograde principle, by which a heavy requisition is made before the means of compliance are obtained, and indeed subversive of the means of industry. Hence it is evident that, in the former case, were taxes nominally ten times heavier on articles of consumption, they would effectually be lighter than the present tax; that is, they would be less felt by the industrious and numerous part of the people: because, first, they would be optional, and next, their industry would provide them with the means of payment.

* Lord Hawkebury.

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How can taxes be proportioned to the circumstances of a trading nation, if they are made to precede instead of following the means of contribution to the support of the state? What men, then, but madmen, or desperate men, would venture, with more courage or less virtue than Sir Robert Walpole, to force upon the public a heavy tax, that is of a principle so unjust, and of a tendency so alarming, as to seize the property of the people contrary to every maxim of justice and sound policy?

If it should be said that these considerations, allowing them all the weight I suppose they deserve, are not to be put in competition with the urgency of the case, which requires an immediate and adequate supply for the energy of Government and the protection of the nation, I am ready to acknowledge, that was there no other method of raising the supplies when every thing is at stake, more congenial to our constitution, and more consistent with the interest of a commercial people, then the necessity of the case must be submitted to; and a spirited nation, sensible of the great stake of their liberty and property, would cheerfully make a virtue of absolute and indispensable necessity: but, thank God! whatever may be the nature of our situation with France, our means of defence are not so desperate as to require the surrender of our senses, and the sacrifice of our liberty and property;

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erty; for the bill manifestly tends to subvert our constitution, and to plunder our property, in a manner the most inconvenient and distressing, because it destroys the means of industry and prosperity, which are necessary to enable the people to support their government and defend their country.

Mr. Rose, the son, who undoubtedly speaks the language of his very able and worthy father, has published his sentiments to his constituents; in which he declares his "determination to support the bill, against their opinion, because there is an absolute and indispensable necessity for raising the large sum required within the year at the present crisis, *no other practicable method of obtaining the same desirable object having hitherto been suggested.*" That young gentleman will, perhaps, learn what is due to the opinion of his constituents in particular, and to the sense of the nation in general: if he will take the trouble to look no further back into the history of this country than the administration of the celebrated Sir Robert Walpole, he will find an instance of high respect which that able minister paid to public opinion; it is an instance of great ministerial prudence, upon a serious occasion, which is not unworthy the imitation of the young gentleman's political creator. In the mean time, it would perhaps have been more modest, if he had left to men of greater experience the

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the arduous task of justifying this unpopular and incomprehensible measure, which seems to require an explanatory bill to prevent the errors and loss of time which its *profound* intricacy must occasion. Our young statesman might, in compliment to the sense of a high-spirited nation, have supposed there was to be found a *commutation* equally productive and more popular. He might have suggested an EQUAL LAND TAX as "a practicable method of obtaining the same desirable object." The smallest computation of the landed rental is thirty-six millions; but suppose we take it at only thirty millions, a tax of one third, or six shillings and eight-pence in the pound, by a fair and just assessment, instead of one fifth or four shillings in the pound by a *partial* one, which does not produce two millions, would more than provide for the sum expected from this extraordinary bill, without the least injustice to the landed interest, or inconvenience to the nation at large; whilst it would promote that greatest of all objects, in the present temper of Europe, *public satisfaction and tranquillity*, by preventing all the disorder and mischief which this strange act seems calculated to produce.

The necessity of raising the vast sum within the time required by the executive Government is admitted, and the indispensable obligation of the nation to provide for the emergency, will not, I believe, be denied by a single Briton; but I

contend, that although " no other practicable " mode of obtaining the same object had *then* " *been suggested,*" there is, in my apprehension, a method of raising the money more effectually, and more congenial to the principles of our constitution, and the convenience of a manufacturing and trading people. This it shall be my humble endeavour to show (totally divested of the passions and prejudices of party) to the satisfaction of minds that are open to conviction, and are under the influence of truth alone.

In the mean time, let me ask what pretensions can the Minister have to the character of the champion of our constitution, and to that of a great financier, who forces upon the people a measure that subverts the one, and defeats the salutary purposes of the other, when a more constitutional and effectual one is to be found, and which I am astonished has escaped the attention of so many bright men.

Let the tax be what it will upon articles of consumption, it is optional; and being paid by the benefits of industry, it is no hardship: in such cases the principle is as just as the measure is necessary; but if you require, as in the present instance, the tax before the operations of industry, you destroy the cause and defeat the effect. It is therefore manifest, that to FORCE a present supply by " increasing the assessed " taxes," and taxing all other property in the
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kingdom, you entail an *eternal* and incalculable curse upon the nation, which overthrows our constitution by the *principle,* and ruins the industry of a manufacturing people by the *operation,* destroying at once our liberty and property, the great objects of a free state. I say an eternal curse, because, whatever may at present be said of its being a temporary bill, there can, I think, be no doubt of its permanency, when it is found to be productive of so great a supply for the purposes of Government; and when it is once pledged, as it must necessarily be, to the public creditor.

But that my reasoning in a political disorder may not be like the consultation of physicians in a natural one, I now come to an easy and effectual remedy to be substituted for the unprecedented violation of our constitution and property: for although the Parliament have a constitutional right (as having in trust the liberties and property of the nation) to dispose of the people's money to the best of their judgment; yet they have no right to grant such necessary supplies by means that dispense with the principles of their constitution, and establish a precedent to absorb their property and endanger their liberties. The nation undoubtedly requires the boldest exertions of wisdom and public spirit by means of ample supplies; but then those supplies should arise from constitutional and effectual

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fectual contributions of the nation, and not from the oppressive exertions of coercive authority. Perish the present Parliament, rather than subvert the constitution by an exertion of despotism!

I have the honour, Sir Grey, to offer to the consideration of so able and candid a judge my humble opinion, which differs from all others, by proposing a *commutation*, which will not render it necessary either to disappoint his Majesty's ministers, or remove them, which, I believe, is not your wish, nor that of any true friend to this country. It has been truly observed by Mr. Pitt and Mr. Rose, that "no other practicable method of obtaining the object so much desired had been suggested;" I am, therefore, the first to propose a *succedaneum*, without which, it is manifest, even to an ordinary capacity, that all the opposers of the bill to increase the assessed taxes, and to raise a great contribution, must be in an error; since the very enemies to the bill admit, that MONEY TO THE AMOUNT REQUIRED MUST BE HAD WITHIN THE TIME FOR THE DEFENCE OF THE NATION, and all that is dear to the people, who prefer their own happy constitution to the government of France.

The discussion of the bill brought into Parliament, to grant his Majesty this supply, would have been more persuasive, if gentlemen in opposition to it had kept to the point. The
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origin and progress of the war, and the character of ministers, who have been in office fourteen years, are irrelevant. The great question is not how, or by what means, we are afflicted with a very alarming disorder, but how we are to check its progress, until we can obtain an effectual cure. Much as I think the opposition *right* in regard to the principle and operation of the measure (which I condemn, as far as it affects the manufactures, trade, and funds of the nation), every thing they can say upon the subject will be *wrong*, unless they are able to find a *succedaneum*: for without a commutation, gentlemen in opposition to the bill, by leaving the country defenceless, would make the nation *felo de se*.

Both sides agree, that the crisis requires the supply, which cannot, in such a dangerous situation, be withheld without surrendering this famous island to the French. The only difference between the two parties is in the single question, *how* is the supply to be obtained within the year? The Government has proposed a bill, which, though I condemn the principle, and dread the operation (because it operates *directly* against every species of property, and *indirectly* by lessening the value of all the property in the kingdom, and because the tax is not upon industry but against industry, as it affects the bulk or manufacturing part of the nation), I must, as an advocate for my country's defence, admit the necessity to be in
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dispensable, and superior to every other consideration, *unless a succedaneum is suggested to produce the same object within the time required.*

In my apprehension, it is folly, nay, downright madness, at such a crisis, to condemn an effectual measure of defence when the danger is imminent (even admitting the objections to be many and great, as I have described them), unless a better can be found: for, as the defence is allowed by both parties to be absolutely necessary to the safety of the state, so money *must* be had to the amount, and within the time required, by an inconvenient method, unless a more convenient one, to answer the same purpose, can be suggested. In that case, I am confident that his Majesty's ministers, who are not so pertinacious of their own opinions, as they are tenacious of the public security, will have no objection to the commutation: for as the salvation of the country, and the preservation of its rank, are the objects of Government; so money, as the sinew of war, is the only thing they want for that purpose.

It is therefore manifest, that "the Bill to increase the Assessed Taxes," with all its imperfections, will be the best for the public security until a better is found, and must, as a necessary consequence, be submitted to, unless a better can be suggested. Admitting all the objections to the principle and operations of the bill to be

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just, still the necessity, *without a succedaneum*, is indispensable, and supercedes every other consideration. I believe it is not pretended by his Majesty's ministers, that the proposed remedy to the public disorder is without *serious effects*; but that it is the best, as being the only one hitherto suggested: and in politics, as in physic, it would be madness to oppose the only remedy that offers, even though it should, by its operation, produce some serious apprehensions, which, whatever they may be, are not to be put in competition with the very superior consideration of averting the calamity of a dissolution, and the loss not only of the portion required, but the whole of our liberty, property, and peace.

Mr. Fox, like an able logician, has spoken long and eloquently upon the subject, but *cui bono?* How charming is the eloquence of the brilliant orator! how happily he blends the sweetness and profusion of Tully with the nerves, attic salt, and rapid eloquence of Demosthenes! how are we delighted with the powers and brilliancy of the imagination! But unless the splendid orator is an able financier; in a case of revenue, and is able to suggest a better remedy to a public disorder than that he violently condemns, I desire leave to ask, in what consists the *utility* of his eloquence? Public virtue consists in the timely and spirited actions of the

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statesman, and not in the brilliant declamation of the orator.

The case, in my apprehension, stands thus between Administration and the Opposition.

Mr. Pitt. The nation is in imminent danger from the ascendancy and ambition of France.

Mr. Fox. Granted.

Mr. Pitt. A large supply is wanted to defeat the designs of a powerful confederacy.

Mr. Fox. Granted.

Mr. Pitt. A bill to increase the assessed taxes, and to tax every species of property, will raise a supply equal to the vast exertions which you admit are absolutely necessary for the public safety.

Mr. Fox. I oppose it *in toto*, as full of objections of the most alarming nature.

Mr. Pitt. Admitting the objections, have you any other measure to suggest, that shall promote the same object?

Mr. Fox. No.

Mr. Pitt. You admit the disorder to be dangerous; you wish for an effectual cure; and yet you propose no remedy in a case so alarming!!! Then mine, *as the only one*, is the best, and must be submitted to until a less exceptionable one can be found.

These reasons on the side of Administration are irresistible, so long as *no other adequate measure*

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is suggested. But the Minister must be wrong in his head to think of such a desperate measure of finance, when the LANDED INTEREST alone, by a fair valuation and assessment, offers means more congenial and more effectual. Landed property is the best property in the kingdom. It has the advantage of being both the most productive and the best security, and by consequence it is the best principle of taxation, and the best source of revenue. As Lord Mansfield once observed, "The law of this country (though voluminous and intricate) lies in a nutshell;" so I will venture to say the whole art of taxation lies in the same narrow compass. There are only two things to be considered, namely, the propriety of the principle, and the effect or quantum it produces. When the principle of a measure of finance is right, the operation, though somewhat inconvenient, will be submitted to, as an act of necessity, for the general welfare: but when, as in the present instance, the principle is wrong, and tends to subvert the best objects of the people, and to defeat the true interest of the state, it will be resisted; and then it will not be in the power of coercion to make such a compulsive act productive. None can object to the principle of taxing the landed property, in an extraordinary manner, at such a crisis as the present, because it is founded on substantial justice and sound policy, as that property, which is

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considerable and well secured, possesses ample means of giving effectual assistance to the state in which they have so much at stake: but every one must object to an increase of the assessed taxes, and to other assessments, which bear hard upon the industry of a manufacturing people, because such unnatural and heavy requisitions destroy the very vitals of a trading nation, and defeat the purposes of private wealth and public revenue, which are the great objects of Government.

It has been said, that the landed property has, for more than a century, paid two, three, and four shillings in the pound, tax to Government, and that at present it pays one-fifth part of its property to the necessities of the state. This is apparently, but not absolutely, true; for by the present assessment, if the landed rental is either fifty millions, as calculated by some, or thirty-six millions, as computed by others, the landed interest does not pay more than one shilling in the pound to produce a revenue under two millions. But even this has been complained of as a great hardship, though I contend it is none, *nor would a greater burden be any hardship at all.* As this is a bold assertion, contrary to the public opinion of the operation of the land-tax, it becomes necessary to defend it, by observing, that although the land-tax apparently falls upon the landed interest, it is ultimately paid by the industry of the people,

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people, or the commercial interest; so that landed property, which is a *medium* of finance, sustains no loss.

It has been observed by a worthy Baronet, that the landed interest has paid all the burden of taxes for more than an hundred years; but I contend, that it has paid nothing eventually: for if, according to the proud evidence of Sir Francis Blake, the landed rental is advanced from eight to fifty millions, the land-tax has, by the operations of commerce, and the influx of wealth, been refunded with considerable interest. No nation under the sun can complain of the taxes of its government, if they are eventually benefited by its wisdom.

Hence it is manifest, that it is a measure of the strictest justice, and the soundest policy, to tax landed property as heavily as the situation of the country requires; for whatever may be the burden of the land-tax for the public service, it is nothing more than a *medium* of finance between the Government and the public, which is absolutely refunded, and totally repaid with interest, by the trading property.

The landed interest has a real and great property in the nation, which should be taxed directly, because it has the means of payment. Industry has an imaginary, and at best precarious property, which being a *floating* interest in the kingdom, should be taxed progressively as the

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the means are procured, which should precede, and not follow, the tax, as in the present instance. I therefore propose, that the land-tax shall be *doubled*, which is far more equitable than doubling, trebling, quadrupling, and quintupling the assessed taxes; because, in the one case, the burden will be borne without any of the inconveniences attending the other. I do not mean to double the present assessment, which does not produce two millions; but to tax the landed rental, according to its clear produce, double what it now pays; which, supposing the rental only thirty-six millions, would be near fourteen millions and a half; and, at one-third its value, it would produce twelve millions. This acquisition of effectual support would, by its facility, be the more glorious by avoiding FORCED REQUISITION from the industrious body of the people, in the desperate manner of the French, and an odious INQUISITION to force compliance, on the principle of despotic governments.

EIGHT SHILLINGS in the pound land-tax, or two-fifths of the landed property of the nation, suppose it six and eight pence on the clear produce or rental, will not startle the country gentlemen whose patriotism in Parliament has convinced them of the necessity of the boldest exertions, and the most effectual measures, to oppose the alarming designs of our powerful enemies. Nor can the Minister have any objection

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to this method of easing industry, and throwing the weight of the tax upon the shoulders of men who are best able to bear the burden, and who can have no real objection, when they consider, that the land-tax is only a *medium* of revenue which is absolutely and totally refunded with interest by the public. It is nothing more than the best secured property in the kingdom, advancing the money for the immediate purposes of Government, to be returned eventually with great interest by the commercial property, or the industry of the nation.

The country gentlemen will do well to remember, that, whatever may be the land-tax, the indemnification is certain. It is, therefore, the interest of the landed property of the nation to advance this double or additional tax to Government, because the proposed ruinous tax upon industry will greatly affect the springs of commerce, and render landed property less valuable. It will also immediately and considerably affect property in houses, and indeed property of every description.

It has been the custom of the executive authority, commonly called the Government, at the end of a war, to reduce the land-tax, as the first measure of justice and sound policy; but this, I think, is quite unnecessary and very impolitic, since it does not, as I have observed, fall heavy on that sort of property, which can

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so well bear it. I am indeed so fully persuaded that the landed interest pays nothing ultimately to the necessities of the state, whose taxes are all paid by the commercial interest, or the industry of the nation, that I contend it would be right to perpetuate that like other taxes, by pledging it to the public creditor, and even to mortgage that part of the revenue for a few years, should the continuance of the war render it necessary to raise an immediate and extraordinary supply, for the defence of this country against the threatened invasion and formidable designs of a confederacy of bold and powerful enemies.

The present unpopular tax, which, as I have observed, is not upon industry, but *against* industry, and against every species of property in the kingdom, is unconstitutional, oppressive, and perhaps inefficient. The principle is unjust, the execution violent, and not congenial either to the wisdom of our constitution, or the mildness of the law of the land; and the operation is extremely impolitic, by drying up the sources of wealth and defeating the purposes of revenue. If we view with candour the principle, the execution, and the operation of the bill brought into Parliament by Government, to "increase the assessed taxes," and to tax all other property, it will be found a *monstrum horrendum* in the financial system of an industrious manufacturing state. While this is as clear as any
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mathematical demonstration, it is equally manifest, that the proposed additional land-tax is constitutional, rational, and efficient. The one tax, that operates so much against industry, and strikes at the vitals of a trading people, will be collected with violence and great expense, and be productive of mischief. The other tax will be raised with facility and without additional expense; and, what is of infinite consequence in a free state, it will prevent the necessity of establishing an INQUISITION of commissioners, sub-commissioners, assessors, surveyors, inspectors, and an army of tax-gatherers and informers, or LICENSED THIEVES for the purpose of LEGAL PLUNDER, subversive of the liberty and property of the subject, to create disaffection and resistance, and to *nourish those revolutionary principles* which have made such rapid progress on the continent, and which may find a footing in this island, whenever the executive and legislative authorities trample upon the constitution, and force from the people their property by rash measures, congenial to an arbitrary and coercive system; and boldly defend them upon the horrid principle of Mr. Dundas, who, in the true spirit of coercion, has the courage to maintain, contrary to the evidence of our senses, that the country, instead of being "oppressed by the proposed measure, will, in an eminent degree, feel the benefits of it, as what it would now

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“ sacrifice would be restored a *thousand fold* by
“ what it would preserve !!!”

Such consolation is cruelty. It is the taunting language of tyranny that insults the oppressed. Such reasons, from a secretary of state, offer the grossest insult to the understanding and feelings of the nation. Even the slave is not insulted by the boast of his tyrant, that he would feel, in an eminent degree, the benefits of his slavery.

Let me ask Mr. Dundas what benefits, in an eminent degree, are to be felt by the manufacturing part of the people, by being coerced contrary to the principles of their constitution, and taxed beyond the means of industry? “What the people would now sacrifice,” says the Right Honourable Gentleman, “great as that sacrifice might be, would be restored a thousand fold by what it would preserve.”

What does this wretched jargon mean? Does it mean to administer consolation for the great sacrifice of the constitution and the property of the people, by contending, that the nation ought cheerfully to give a great portion of their property to preserve the rest from the grasp of the French? If this be the means by which this country will, in an eminent degree, feel the benefits of the bill to increase the assessed taxes, by restoration a thousand fold, it is the most barefaced insult that was ever offered by a Scottish minister to the English nation. It is the con-

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folation of the tyrant who adds insult to injustice. If ever the people of this country are forced, against their inclination, to have recourse to revolutionary principles, it will be through such unabashed and insufferable insults offered to their understanding and feelings.

That the whole virtue of the nation should be roused to a quick sense of the danger that surrounds us, and all its energy and spirit exerted to repel an invasion, and to defeat the designs of powerful enemies, will be readily admitted by every friend to this country; but it is a barbarous doctrine to maintain, in the strange language of Mr. Secretary Dundas, the utility of subscribing to a vast sacrifice of property in a manner the most inconvenient to a manufacturing nation, when means of bold and effectual defence, more congenial to our constitution, and more convenient to the industry of the community, are to be found.

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A P P E N D I X.

THE bill to "tax property of every description," and "to increase the assessed taxes," which is more properly a forced requisition in the manner of the French, than a voluntary contribution for the prosecution of the war, is not only incompatible with every thing we admire in the beauty of our constitution, and the mildness of our laws, but it is contrary to the principles of commerce, and to the policy of every manufacturing nation, which provides industry with the means before a contribution is required, except only the *forced requisitions* of the French unsettled government. I am, therefore, so well convinced of the justice and propriety of the commutation I have mentioned, by which the proposed heavy tax is shifted from the shoulders of the manufacturing part of the nation, who cannot bear it, and who ought not to be compelled to bear it, because *they have not the means*; to those of the landed interest, who can bear it without inconvenience, because *they have the means*, and therefore ought with alacrity to make a great effort for the support of the

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the nation, in a situation in which every thing is at stake: I say, I am so fully satisfied with this *commutation*, by which the tax is laid upon the proper object of taxation that can and ought to bear it, for the security of the state, and for the relief of national industry, tending to quiet the minds of the people and preserve their confidence in Government, that, should the war continue another year, I shall have no hesitation to propose another addition of two shillings, making the land tax TEN SHILLINGS in the pound, or one half that valuable and well-secured property, which being properly assessed, will, whatever may be the amount of the landed rental, produce a supply equal to the greatest necessity, and the boldest exertions of the nation, to cope with a most formidable confederacy of enemies.

This may be done with the best grace for two of the greatest possible reasons; namely, first, because the landed interest is able to bear such a sacrifice of property to the pressing necessities of the state; and next, because it will be repaid with interest by the commercial body of the people eventually. Independent of this remote but sure operation of industry (from the vast extent of commerce, and the great influx of wealth, to improve the value of land), the landed interest have absolutely in their own hands the means of indemnification.

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Let industry be unshackled, and the trading part of the community will pay every tax that may be required for the purposes of the nation. But if the Minister fetters industry, he will dry up the sources of private wealth and public revenue. By such an impolitic measure he will sap our constitution, which leans on public credit; and by destroying our commercial fabric, he will make this famous island an easy prey to our powerful neighbours, to gratify the ambition of France.

To prevent this greatest of all calamities, I shall propose that, should a very extraordinary effort become necessary for the salvation of the state, when the land-tax is raised to TEN SHILLINGS in the pound (and which, to be productive, must be equalised by a fair, and not by a nominal and partial assessment), it shall be mortgaged for as many years to come as the imminent danger of this country may require.

The landed rental is the criterion of national prosperity, and of the wisdom and energy of Government. It shows the extent and prosperity of commerce and the influx of wealth, which are able to give so much for, and to stamp so great a value upon, land. If the landed rental is at present, according to Sir Francis Blake, at FIFTY MILLIONS, what an easy and glorious opportunity does it offer to provide for the animated exertions which are necessary to prosecute the war

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war with vigour, until we can obtain a safe and honourable peace! Hence the injustice and impolicy of burdening industry beyond the nature of that sort of property by "increasing the assessed taxes." The INJUSTICE, because it operates through numberless channels oppressively; and the IMPOLICY, because it saps the foundation of industry, and dries up the sources of private wealth and public revenue. It operates forcibly against the industry and policy of a manufacturing country, and ought not, in my apprehension, to be enforced, when a measure of greater magnitude can more easily be executed, and more effectually promote the present and future purposes of the nation by a double or treble land-tax; a due attention to which single object, it is presumed, will answer fully the purpose of *an ample "contribution for the prosecution of the war."*

It must not, however, be by a partial assessment, by which land does not at present pay quite two millions at four shillings in the pound; but by an equal land-tax, which, whether the rental of all the land in Great Britain amounts to fifty millions, according to Sir Francis Blake, or to thirty-six millions, as demonstrated by other calculators, would produce a greater supply than is at present wanted, without any of the inconveniences attending the unpopular bill, which bears so hard upon all the sources of private wealth

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wealth and public revenue. Why the land-tax, which is nominally at four shillings, should really be only about one shilling on the landed rental, is a question beyond my comprehension; but I believe it will be admitted, *una voce*, that the best property in the kingdom, as being the most productive and the best secured, is the fittest object of taxation: since (besides easily and effectually promoting the necessary purposes of Government) it will not only prevent, by the *commutation*, the vast obstructions of industry and commerce to reduce the price of land, but, by their encouragement and prosperity, it will, as we have seen, greatly advance the value of landed property, and prevent the unhappy consequences of a popular ferment, which, in the present situation of Europe, should be avoided with all the care that we avoid the pestilence; since popular discontent, however suppressed for a time, may, as Sir Robert Walpole feared, become public resistance to endanger the established government.

It will perhaps be said, that my opinion of a strong measure of the legislature, which tramples upon the constitution, and is congenial to the REQUISITIONS of despotism, comes rather too late: but the proverb is in my favour, "better late than never." Admitting the odious bill to have passed all the forms of the legislature, and to be enacted into a law, that event does not alter the reasons I have assigned against it;

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nor can it satisfy the people, that the principle and operation are such as require "passive obedience and non-resistance." I have maintained, that it should be submitted to as the only, and, by consequence, the best means of defence, *until a succedaneum is found to produce the same effect within the same time*: but that it should be opposed, as the greatest enemy to the industry and very vitals of a manufacturing state, while the circumstances of the country offer a commutation that, it is presumed, will better answer the purposes of Government, without the so much dreaded inconveniences attending the industrious part of the nation.

The conduct of the legislature (which is congenial to that of 1733) does not alter my opinion of the bill, nor of my own plan to substitute one more compatible with the constitution, and better adapted to the circumstances of the community.

I do not know whether executive government is the soul or body of the state; but I know it is so essentially necessary to both, that every possible assistance is to be given to the executive power, since it is manifest, that the wisdom and virtue of a nation would be inactive and unproductive of happy effects without the animated exertions of the executive authority. Upon this principle, I am always an advocate for that part of the constitution which carries into exe-

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cution the wisdom of the state. I should, therefore, approve of the present bill, with all its imperfections, were there no other equally useful and less exceptionable; because the *salus populi* is the *suprema lex*: the general preservation is superior to every other consideration. This measure, in a case of absolute necessity, had my approbation *ex animo*, until a better was found productive of all the advantages required, and without any of the inconveniences of this unpopular bill. I am always an advocate for the measures of Government when no better are suggested; and always an advocate for the public, when better offer for the service of the state, and are more conducive to the purposes of the people. To consult their interest and temper is both justice and sound policy; and at no period more necessary, perhaps, than at present, because our safety depends upon unanimity and confidence in Government.

With this *equilibrium* (the soundest policy in a free state), by which the constitutional purposes of national authority are promoted, and the constitutional rights of the people are preserved, I shall rejoice, with all my heart, to see a PUBLIC SUBSCRIPTION opened cheerfully, and supported with a spirit and liberality becoming the wealth and dignity of this great commercial country, upon an occasion in which every thing is at stake, and which calls forth all the wisdom of authority,
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and all the virtue of the people. It has been maintained, that such VOLUNTARY SUBSCRIPTIONS are unconstitutional, and ought to be resisted; but I contend it is the most absurd doctrine that ever entered the head of a statesman. That we should be required by law to give *compulsively* more than we can spare for the defence of the nation, and that we are not permitted by the constitution to give *voluntarily* what we can spare for that great purpose, is of all doctrines the most absurd. As the people have the best reason to assist executive government in times of the greatest difficulty and danger, so they have the best right to dispose of their property in the manner most agreeable to themselves for that great and necessary purpose: and it would be the strangest solecism in politics to oppose the *voluntary contributions* of a free people to strengthen the hands of their government, to repel a threatened invasion and subjugation, at the very moment that our enemies are raising the same contributions to enable them to carry into execution the most formidable plans against this country. All opposition to constitutional measures of defence operate to weaken our executive government, and to strengthen that of our formidable enemy; and, by consequence, to throw this island into the power of France more effectually, perhaps, than any measure of their own.

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It is evident from these principles, of regard to the convenience of the public, and of zeal for the necessities of the state, I am no party man; but, being under the influence of truth alone, I wish to see measures of absolute necessity adapted, as much as the circumstances of the times will admit, to the convenience of a manufacturing nation. I admit the law of necessity to be a great law, and that it is indispensable in the present alarming situation of this country; but I contend, that a strong measure of the complexion of the bill for increasing the assessed taxes, and taxing property of every description, should only be resorted to, and become irrefragable, when no other of equal efficacy is to be found for the public service.

The conduct of Sir Robert Walpole (which decided the fate of his favourite excise scheme) is a beautiful lesson, which I hope will not be thrown away upon our young, eloquent, and able minister; who, though nurtured by the Scottish party, has not, I hope, the pertinaciousness of the Scottish character. The excise bill had excited general alarm. The people universally condemned it. It had been opposed in every stage, ordered to be reported, and carried by a majority of sixty; upon which the nation was in a ferment. Perseverance was nevertheless the voice of Parliament. There would be no means of obtaining the supplies, said they, if the people were

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were to control the legislature in the manner of raising them. But Sir Robert, if he was not distinguished for virtue, being a wiser man than his sycophants, and the English minister not being, at that period, under the influence of a *junto*, called the King's friends, he said, "the act could not, in the present temper of the people, be carried into execution without an *armed force*; and that there would be an end to the LIBERTY of ENGLAND, if *supplies were to be raised by the sword*. If, therefore, the resolution was to go on with the bill, he would desire leave to resign; for he would not be the minister to enforce taxes at the expense of BLOOD". From this constitutional declaration, arising either from virtue or fear, the report was put off six months.

But, supposing the pertinacity of the prevailing interest, and that this bill, which plunges a dagger in the bowels of the constitution, and tears industry up by the root, should pass into a law, and that the present administration, with the obstinate and contemptuous perseverance of Sir Robert Walpole's Parliament, should continue deaf to every succedaneum for commuting the tax, I shall dread the consequences; since its passing into a law will not justify the principle, nor indemnify the people for its unjust and oppressive operation. The nation is alarmed (at a period in which it should be appeased by lenient

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ment measures), the people universally condemn it, and a general discontent may occasion a ferment. The perseverance of Parliament in contempt of the opinion of the public, is as impolitic as it is unjust, because the concurrence and unanimity of the people were never, I believe, more necessary than at present to animate the nation, and strengthen the hands of Government against the alarming designs of powerful enemies. At such a crisis the interest and temper of the people should be consulted, as it was by Sir Robert Walpole. If a law that bears so hard upon the very vitals of a manufacturing and trading nation cannot be executed without an "armed force, there would be an end to the "constitution, if supplies are to be raised by the "sword". He must be a bold minister that, in such a situation, has the courage to enforce taxes so oppressive at the expense of blood; for that, I fear, may be the consequence of a coercive and oppressive system, repugnant to the constitution of a free state, and to the industry of a manufacturing people. Sir Robert had too little courage, or, to do him justice, too much virtue.

As an honest man, I wish to be understood: I plead strongly for every necessary assistance to be given to the established government of my country, as both the duty and interest of the people; but I as strongly oppose coercion that is unconstitutional and oppressive, and which is as
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impolitic with respect to Government, as it unjust to the people, when measures more congenial to the liberty of England, and more compatible with the industry of a manufacturing nation, as well as more efficacious, are to be found.

I heartily wish success to the good intentions of Mr. Pitt, and even to the bad measures of the party in authority, as far as they tend to repel the attacks, or to defeat the designs of the enemies of my country; but, before it be too late, I humbly beseech an *English* minister, of great talents, and I believe, from my heart, of great virtue, to "beware of the step" that leads to resistance; for, slow as the people are to INNOVATION, yet when once they resolve *en masse* to oppose the enemies of their liberty and property, the ferment will be irresistible. Nothing can be more excellent, or more beautiful, than the theory of our constitution; but if ever it should sink, by mal-administration, into a tyrannical system, then, in the means used for the restoration of its primitive excellence and energy, it is probable that much temporary disaster would ensue. Let him therefore attend in time to the voice of reason, and let him yield to the temper of the people, as Sir Robert Walpole did, before they ask themselves this serious question: "Whether it is best to submit to the unconstitutional
" and oppressive coercion of their own Govern-
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“ment, that tramples upon their constitution,
“and seizes their property, or to the authority
“of a *foreign* power.”

In the present complexion of Europe, and in the present temper not of the Parliament but of the people, who feel their burdens, the distance between coercion and resistance is but a single step; and let the minister, with the prudence of that able statesman, cotemporary with his noble ancestor, “beware of that step.” The people of this country have as quick a sense of their rights and interest, that is, of liberty and property, as any other nation; and, as all their blessings are at stake, so, whatever may be the high-sounding language of the present Parliament, like that of Sir Robert Walpole, and the supposed acquiescence of the public, a *single step* would destroy that system of REQUISITION adopted by our Government in the manner of the French, and contrary to the example of Sir Robert; and then revolutionary principles would lay the foundation of an event which that wise minister had either too little courage or too much virtue to provoke.

The prevailing party which surrounds the throne of apathy, may think themselves safe in the bosom of just such a Parliament as smiled at every word, and sanctioned every measure of Sir Robert Walpole; but let them “beware,” like that cautious minister, of a ferment arising from

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an universal discontent at measures of coercion, that enforce taxes at the expense of blood. To avoid the unhappy effects of such coercion in a free state, in the present temper of Europe, let ministers attend to such *commutation* of the public burden as shall render the vast supplies which are absolutely necessary for the prosecution of a disastrous but now inevitable war, equally efficacious, but more congenial to the liberty, and better adapted to the property and temper of a free trading state.

It is perhaps more prudent, at this very alarming period than at any former time, to avoid as much as possible the cause of general dissatisfaction and a public ferment. A spirit of emancipation pervades Europe, and revolutionary principles have taken such deep root as to caution all monarchical governments to “beware of “the step” which, by impolitic coercion and excommunication, forces the people to resistance. The obstinate perseverance and rashness of Sir Robert Walpole’s prostituted Parliament, like the pensioned Parliament of Charles II. would have provoked an event which even “the reputed “father of corruption,” by yielding to reason and the temper of the people (if we do not allow him virtue), had the wisdom to prevent.

This lesson is indeed a fine one; and, notwithstanding the obstinacy of the prevailing party, let us hope it will not be thrown away

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upon an English minister, who possesses the clearest head and the best heart. I hope this great minister, who is the pride of this nation and the astonishment of Europe, will never suffer the present system of coercion and irritation to prevail so far with him as to convulse this island as the continent has been convulsed: for, whenever a general dissatisfaction creates a public ferment, the people (while they are bent on the preservation of their liberty and property) may agitate a question, "whether, when things are at the worst, they have not a chance of growing better by *innovation*?"

The English have first invited a *foreign* prince from Holland, and next a *foreign* house from Germany, to the total exclusion of their own native, ancient, and hereditary race. As an enemy to innovations of every sort, I do not wish for the agitation of this serious question; but, as the English have twice invited a *foreign* power, what has happened may happen again in a fickle nation. The hereditary right of the Stuarts was held sacred and immutable, and yet——. Such is the uncertainty of all human ambition, and the instability of all things under the sun! If, after this example, hereditary monarchy is still held sacred and inviolable, I contend that, in the mixed government of a limited monarchy, the people have a right not only to the integrity of their constitution, but to the true principles
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upon which it is founded, for the security of their liberty and property.

But I have done: it was not my design to point out the nature of the present disorder of the body politic, which, though alarming, is well known, or the extent and crisis to which it may arrive; but respectfully to suggest a remedy both safe and efficacious, instead of the prescription of a host of Dr. *Sangrados*, which (like the exco-riation of the tyrant) rashly inflames the patient, and may, like all that physician's cures, produce a greater calamity than it is intended to prevent.

Either a commutation act, or an explanatory one, seems absolutely necessary: That an explanatory bill will be necessary, even during the present session, for the elucidation of this extraordinary act, the obscurity of which requires the illumination of an angel, is manifest from the following short remarks—"Where the amount of the duties on horses, carriages, &c. shall be fifty pounds or upwards, a duty equal to five times the amount thereof, shall be charged annually." Here, and indeed in every instance of a double, triple, quadruple, and quintuple charge, a doubt arises whether it is *inclusive* or *exclusive* of the former assessment. I understand it inclusive; but the host of persons described to carry the act into execution may think it should be exclusive. "Persons assessed to the duties on houses, windows, &c." are exactly in the

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same predicament. "Persons assessed to the duties on horses, by 36 Geo. III. are required to pay twice the duty last assessed." But the act does not say whether twice is inclusive or exclusive of the last, that is, whether it be a double or a triple assessment. The commissioners must be guided by the act; and if it admits of the construction I have mentioned, they cannot act in those cases, which comprehend the whole of the assessed taxes, without an explanatory bill; and the whole army of assessors, inspectors, surveyors, collectors, clerks, and informers, will be at fault; for there is not a man of them can tell whether the bill means inclusive or exclusive of the former act, nor are the commissioners and sub-commissioners better qualified for the decision.

"When the commissioners shall have issued their warrants to collectors, for the speedy collecting and levying the said duties" upon the landed rental, upon funded property, private property at interest, upon the profits on trade, manufactures, professions, and every species of industry, does the act explain the nature of these warrants, to render them legal? Should not the people know the powers of the persons acting under this bill, that they may judge whether they abuse their authority? Are they to require a valuation of the whole property of the nation upon oath, subject to the informer, and to a prosecution

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tion for perjury, for misrepresentation? Are the persons authorized to carry the act into execution, to examine the public upon the despotic principle of the excise laws? That these particulars, which are so interesting to the community, may be clearly understood, an explanatory bill seems to be absolutely necessary without delay, to prevent the confusion that may defeat some of the purposes of the act.

Whatever have been the true reasons for resisting so long the productive measure of an equal land-tax, the ministry have brought one about insensibly; for the tax on incomes of every description is an equal tax on landed property, and indeed upon every thing that is productive of money. It comprehends and ascertains all the property in the kingdom, and there is not a single article of industry that escapes this tax.

Some people laugh at "the provision made for application of the *surplus money*," thinking it impossible that the bill can produce more than the SEVEN MILLIONS required for the present purposes of the nation; but I think they are in a very great error: for it appears to me, that the produce will greatly exceed that sum. For instance: were we to take the landed rental, according to Sir Francis Blake, at fifty millions, this equal tax upon incomes, arising from land only, at ten per cent. would be two shillings in the pound, and produce FIVE MILLIONS. And supposing the whole

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whole income of funded property; commercial property, the interest of the nation in manufactures, professions, industry of every description, annuities and interest of money, to amount to as much as the landed rental, the "contribution of the people's property for the prosecution of the war," would be ten instead of seven millions, exclusive of the produce of the assessed taxes. This requisition, whatever may be the pretence, or whatever shape it may take, is a FORCED CONTRIBUTION of the property of the nation by a single act, without example.

It is, therefore, not extraordinary that the "VOLUNTARY SUBSCRIPTION at the Bank" does not fill so rapidly as the sanguine dispositions of some men expect; since reasonable men seem to think, that a *forced* contribution of that magnitude, renders a *voluntary* one ill timed, and ill adapted to the circumstances of the people. It is a method of raising money for the public service, upon a pressing occasion, which I very much admire, because a voluntary act, from an impulse of public virtue, is so different from the arbitrary compulsion of coercive authority, and so congenial to the principles of liberty, that it cannot be too much admired nor too much encouraged. Upon such mild principles, and when so much is at stake, the nation should be unanimous in their assistance, and emulous to preserve their liberties and property by the greatest

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greatest animation and the most liberal contributions. But to give the desired effect to this *voluntary* contribution, so soon after a *forced* requisition, the people want the examples of the first characters * in the kingdom, who, having the most at stake, have the greatest interest in the defence of their country. The contribution of the sovereign is not interesting: as it has not the dignified munificence of his exalted rank, so it is not calculated to produce a powerful effect on the public. It is not one of those great examples of liberality that inspire admiration and emulation. Sir Francis Blake made a voluntary offer to charge his estate with the annual payment of thirty thousand pounds, *for ever*, to save it from the claims of tax-gatherers; while the King, who pays no taxes, contributes only twenty thousand pounds annually, for the short period of the war, to defend his crown, and which subscription is, perhaps, nominal. At such a crisis, the munificence of the sovereign should be exemplary, to produce the happiest effects upon his subjects. The present royal contribution is trifling, and inadequate to the dignity of the donor, and to the purpose for which it is given. From the branches of the royal family, nothing can in reason be expected, because they have nothing to give. They are the children of the nation,

* Those examples have been given while these sheets were in the press.

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and as they are supported by public munificence, it would be wrong to expect a return of any part of their annual allowance. But if a certain admiral was modestly to save what he munificently gives to a notorious and unabashed theatrical strumpet, it would be an act worthy of a prince; and the beautiful example might produce the happiest effect on the minds of the highest orders of the people in the same predicament. And if, from these bright examples, meretricious vice was to be suspended for the purposes of public virtue, and what is saved from prostitution is subscribed by *ladies* and *gentlemen* for the prosecution of the war, the minister might safely reckon upon an annual million.

How far I have succeeded in showing "the Injustice and Impolicy of the Bill to increase the Assessed Taxes, &c." is respectfully left to the decision of the public. In the mean time, I am happy to say that although the commercial and manufacturing part of the nation will feel the great inconveniences of the bill, entitled, "A Contribution for the Prosecution of the War," it must be confessed, with raptures, that the nobility, clergy, and gentry contribute largely upon the present occasion, as I shall show by a single instance: the Duke of Bedford pays four shillings in the pound land-tax, according to the old or unequal assessment. His Grace is now required to pay the quintuple assessed taxes,

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taxes, and also ten per cent. upon his whole income arising from land, houses, annuities, interest of money, &c. Supposing the income of his vast estate to be one hundred thousand pounds, he will pay ten thousand pounds per annum as long as this act is in force. The rest of the nobility and men of property in the kingdom will pay in the same manner, in proportion to their estates; so that the nobility, the wealthy clergy, and the rich gentry are required to contribute largely to the defence of their country, and to the security of their vast property.

This is, indeed, as it should be; since it is the true principle of taxation to lay the burden upon those who have acquired great property which is inactive, and who are best able to bear it, that the requisition for the necessary purposes of the state may be made with as much indulgence as possible to the industrious part of a manufacturing and trading people; who, by promoting public credit and advancing the value of landed and funded property, will return with interest the contributions of the wealthy. It is, therefore, an act of justice to the framers of this heterogeneous bill, to say that there is one strong and beautiful feature which cannot be too much admired, and at which the breast of every Englishman must glow with satisfaction—namely, the liberal contributions of the nobility, clergy, and gentry, equally in proportion to their estates and incomes,

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comes, upon a principle of the strictest justice and the soundest policy, to relieve, as much as possible, the manufacturing and trading interests, which are mines of private wealth and public revenue, and cannot be too carefully guarded from causes that delay their industry, and obstruct their prosperity.

The writers for Administration contend that "the safety of the country calls *imperiously* upon the people to give the earliest and most effectual assistance to executive government to repel the threats of a very alarming confederacy of enemies, who seem bent on the ruin of this famous island." This I grant; but that imperious call upon the virtue and vigour of the nation should be clearly explained and fully understood, that the people at large may know whether it is the voice of liberty which inspires patriotism, or the voice of despotism that requires passive obedience and not resistance to measures of rashness and folly? If it be the true *amor patriæ*, arising from a sense of imminent danger, and the wisest measures to guard against it for the preservation of our constitution; that is, our religious and civil liberty, and our property; then a virtuous and spirited nation, sensible how much it has at stake, will undoubtedly attend to the imperious call of necessity, and give every pecuniary and personal assistance, which the preservation of their system of government requires:

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quires: but if it is the voice of delusion, and the imperious mandate of rashness and folly, that tends to plunge us headlong from the brink of a precipice, from which we look down with horror, and to render our situation more desperate, it will not have the effect which they expect.

I am, as much as any man, an advocate for the legality and utility of *voluntary* subscriptions antecedent to a *forced* contribution; but there is something very preposterous in first raising seven millions by a forced requisition, and then (as if that was not weight enough for the people to bear under the most pressing difficulties), an addition is required in the shape of a *voluntary* contribution. You have not *forced* enough from us, and therefore we will *voluntarily* give you more!!!

Nay, it is the opinion of a celebrated divine (who thinks the state requires the support of the church), that "the vast debt of the nation is no longer the debt of Government, but the debt of the people; and that, great as the present sacrifice of private property is, the minister has a right to require as much more as he may want, not only for all the purposes of a disastrous war, but for a speedy liquidation of *their* public debt." Thus the church charitably interferes with the state, and with apostolical piety tramples upon the constitution which our immortal ancestors established to secure the liberties and

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property of a free and spirited people! A theological preacher is turned political empiric, and plunges into the intricate science of finance, into the more intricate mystery of commerce, and into the labyrinth of political disquisition, with as much confidence as into a system of divinity, which is his profession, and has been his principal study, and in which, to do him justice, he is an honour to religion and society. It will not, I hope, be understood that I wish to clog the wheels of Government, since no man more ardently wishes to give celerity to the motions of the executive power, in every salutary measure, for the advantage of the nation. I shall therefore rejoice to see the liberal contributions of great bodies which enjoy exclusive privileges, and the spirited assistance of the wealthy part of the community, who can spare an useful part of their property, without any injury to the constitution, or to the industrious part of the nation, who require every possible exemption and indulgence. As commerce should be free as air, so industry should be shackled as little as circumstances will admit, with the necessary burdens of the community.

Here it would be proper to close my observations on the new system of taxation to increase the burden of the people for the prosecution of the war upon principles subversive of their constitution and their commercial prosperity, were it not

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not for this clerical phenomenon called an "Address to the People of Great Britain," by a prelate of distinguished abilities and worth, who seems to understand our religious better than our political interest. His Lordship is certainly an excellent divine, but he is, in my apprehension, a weak financier and a shallow politician.

"A new system of finance has this year been introduced; and I fairly own it has my approbation as far as it goes. It has given great discontent to many; but it has given none to me." This *new system* that gives general discontent, may not give any to individuals who do not consider how much the *principle* of innovation subverts our constitution, and how much the *operation* presses upon the industry, or the very vitals of a manufacturing and trading nation. Were we upon the continent, and the property of the subjects was chiefly landed and inactive property, a sudden and considerable requisition might be made without endangering the whole; but in an island, where a great part of the nation's wealth is active property, in industry and commerce, no such requisition can be admitted consistently with the principles of the constitution, and without danger to the wealth, the strength, and safety of the country. The object of the tax, or the contribution it is intended to produce, would not, perhaps, give discontent, did not the *principle* of the requisition, justly called by the
Bishop

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Bishop "a new system," plunge a dagger in the bowels of the constitution, and the *operation* tear up by the roots the industry of a trading nation. And yet this charitable clergyman is "so far from censuring the minister for having done so much, that he sincerely wishes he had done a great deal more!" What a pious wish! I believe there are thousands who will not bless this religious advocate for excoriation.

"Instead of calling for a tenth of a man's income, I wish the ministers had called for such other portion of every man's whole property as would enable them to make, not merely a temporary provision for the war, but to have paid off, in a few years, the whole, or the greatest part of the national debt!" This worthy prelate, who has not, during the war, found his account in being a stickler for liberty, now seems to understand his interest better, and is an advocate for the most absolute measures of despotism. For I may venture to say, without fear of contradiction, that the forced requisitions of the French, and the arbitrary mandates of military governments, are not more despotic than this pious wish of violating the constitution, and seizing upon the property of the subject at the pleasure of the ministry, and any consentaneous parliament, like that of Sir Robert Walpole and Charles II.

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Is this a time for "the minister to make provision for paying off the national debt?" Is the time of great pecuniary and commercial difficulties, and great danger to the state, a time to think of "calling boldly upon the people for a large share of their property, to pay off the national debt in a few years?" This pious clergyman must be "wrong in his head," to borrow an expression of the celebrated Lord Mansfield. His Lordship says, "we had better struggle to effect the extinction of the vast debt of the nation in five years than in fifty, though our exertions during the shorter period should be proportionably greater." Does this worthy prelate consider the difference between the inactive property of the clergy and the active property of the manufacturing and trading part of the nation? Upon the one you may act *directly* with safety; but upon the other you must act *progressively*, or you destroy the sources of wealth, and the very means of revenue you require. The minister may safely act upon the system of military governments with the aristocracy and the clergy, by lopping off the superfluities of the one and the pluralities of the other; but a manufacturing and trading people require the indulgence of liberty first to foster industry and commerce, and then to require contributions in proportion to their prosperity. If Government precipitately and rashly require,

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as in the present instance, contributions before the people acquire the means from their industry, they will destroy the sources of the revenue they expect; which would be as impolitic to the state as unjust to the subjects, since it would be shearing the sheep before the wool is grown. That Bishops struggle to extinguish the national debt, is contrary both to reason and sound policy. It is contrary to reason to expect the people to pay such a vast debt in a few years; and, were it practicable, it would be contrary to good policy, since its gradual payment would more effectually nourish the sources of private wealth and public revenue than its sudden extinction. The national debt is a proof of the influx of wealth, of the extension of commerce, and of the vast public credit of the nation. Contrary to the principles of commerce, our great national debt is a strong proof of our vast public credit. This is a solecism in commerce, but it is a truth of the highest importance in politics. If this burden of debt should ever be extinguished (which for this great reason I contend it should not), it should be done gradually from the blessings of peace, and not precipitately from the curses of war.

Our national debt is different from that of continental nations, because it is secured upon the *inexhaustible* sources of commerce. It is so very different, that, although it be the greatest misfortune

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fortune to continental states, it is, perhaps, a blessing to this country, as it is the source of public credit, and the circulation of industry, commerce, and revenue. From the extension of commerce our public credit must ever be great; and while national credit is great, there will be nothing to apprehend from the national debt, be it what it will. But were it practicable to pay off the national debt, it must be by principles congenial to our happy constitution, and by means compatible with the genius and prosperity of commerce, and not by forced requisitions of rash and despotic measures, in the manner of French requisitions, and upon the principles of arbitrary systems of government, as this distinguished clergyman *now* seems to wish, contrary to the spirit of all his writings, and to the whole practice of his active, instructive, and valuable life.

“A nation,” says this worthy prelate, “is
 “but a collection of individuals united in one
 “body for mutual benefit; and a national debt
 “is a debt belonging to every individual, in
 “proportion to the property he possesses; and
 “every individual may be called upon for his
 “quota towards the liquidation of it.” Upon
 this principle the greatest profusion and the
 most burdensome requisition of despotic systems
 of government are justified. But, although the
 people collectively are the nation, yet indivi-

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dually they are not answerable for the debts of their government. Were they answerable, upon the principle of Dr. Watson, they could not remove their property to another country without giving *security* for the payment of their share of the national debt: a doctrine more unjust, absurd, and arbitrary, than any system of despotism. And as the debt of the nation is not the debt of individuals, so neither "may every individual be justly called upon for his quota towards the liquidation of it." They may indeed contribute, by their representatives, to lessen the incumbrances of their government; but all their contributions should be congenial to their constitution, and compatible with the sources of private wealth. They should be the well-judged contributions of a free people, and not the rash exertions of coercion and excoiation.

The sentiments of Dr. Watson, Bishop of Landaff, are founded upon a new doctrine, as absurd as it is unconstitutional. The Doctor has a curious illustration of his general contribution of the people to liquidate the public debt: "When all the foundations of a great building sink uniformly, the symmetry of the parts is not injured; the pressure on each member remains as it was; no rupture is made; the building will not be so lofty, but it may stand on a better bottom." But what will become of this great building, this beautiful edifice,

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edifice, the symmetry of its parts, if rash measures sap the foundation? "I consider the property of men united in society, so far to belong to the state, that *any portion of it may be justly called for by the legislature* for the promotion of the common good." The *salus populi* is certainly the greatest law, and by consequence the greatest obligation of society; but, unless "the general good" is defined, it is the doctrine of passive obedience and non-resistance, and the law of despotism. If "the legislature may call for any portion of the property of individuals," under a pretence of its being for the public good; in what does such a power differ from the most absolute system of government? Every nation has a reasonable claim on its subjects to promote the energy and efficacy of its government; but it is a horrid doctrine of despotism to maintain that "*the legislature may justly call for any part of private property.*" Such a despotic system would authorize coercion, and perhaps produce in this country the resistance and calamity of a neighbouring nation.

The learned divine seems, for the first time, to have totally disregarded the much-admired principles of our constitution, and to recommend sentiments which may produce the most unhappy effects. His Lordship's doctrine may apply to the landed property, and to that of the clergy, which will admit of bold amputations

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without endangering the body politic; but the active property of the manufacturing and trading part of the nation, and the funded property (by much the most valuable, from its circulation, extension, and happy effects), require the indulgence of a more moderate system, and a better security than the will of Government. The Bishop next attacks the funded property, with as little knowledge as he discovers of our commercial interest. "Much objection also has on all hands been made to the touching of the funds by taxation; but I own that I do not see any substantial reason why property in the funds may not be as justly as any other property subject to the disposal of the legislature." If the good Bishop had considered the nature of funded property, how much it is connected with public credit, and how ticklish a thing that sort of property is, he would, I believe, admit that the consequence would be more fatal to the nation than the cause could be beneficial to the system of finance. It has always been considered in this light by the ablest financiers. The funds, which suffer the greatest depression by the war, should be touched with a trembling hand; not so much because they seem to be made sacred by the faith of Parliament, as because it would affect public credit, on which the constitution and the property of this country lean for support. Remove that prop by a system of coercion and
excoriation,

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excoriation, and the edifice of private wealth and public revenue will be "like the baseless fabric of a vision."

I wish to show to the nation the folly and fatality of such a measure, which would so much affect the funds, and by consequence public credit (at a period in which its tottering condition requires the most vigorous support), that I really think it would be a greater blow than any we have received from our powerful enemies: indeed so great would be our folly, by the measure of taxing funded property, that the nation would be *felo de se*.

As so much depends upon public credit, which is the soul of a great trading state, "the funds should be touched with a trembling hand." A tax would check foreigners, and destroy that great confidence in our funds which has been so much the pride, the prosperity, and security of this great commercial nation. If this truth is admitted (and I think it is as clear as any mathematical demonstration), the statesman who can seriously think of a permanent tax on funded property, as a measure of finance, in addition to the heavy tax by the operation of the war, must, in my humble opinion, be in a very great error.

A wise minister of finance (having always the credit of the funds in view, as a vast object to a trading nation overloaded with debts) will totally relinquish the idea of raising a tax by a
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measure that will undermine public credit, and sap the foundation of our commercial prosperity and national security. Public credit, which is the imaginary wealth and real strength of the nation, is of such vast consequence, that in our present circumstances it is the very existence of this great trading state. The minister of finance who weakens the public confidence in our funds, by an ill-judged tax, at a time in which the war operates as a grievous tax on them, by their great depression, must endanger the political edifice. In such a situation, a tax on funded property would be as dangerous to the body politic as contagion is to the body natural: it should therefore be avoided as we would avoid the pestilence. The minister of revenue will remember that the war operates as a heavier tax on funded than on landed property, with this great difference, that *the land-tax is absolutely and totally repaid with interest*, while the funded property can receive no compensation whatever. It is, in my apprehension, a measure of the strictest justice and the soundest policy to tax landed property as much as it will bear; but it would, I think, be an act of oppression and very great impolicy to tax the funds, which should be supported by every possible encouragement and exemption.

Beside the ruinous policy of taxing funded property, viewed in a public light, it would be
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a partial and unjust measure of finance, considered as it will affect individuals, because it is not a medium of revenue, to be advanced for the public service upon a certainty of being fully repaid with interest, as the land-tax absolutely is; but a total loss to the funded interest, and such a sacrifice of that sort of property as, with the heavy burden sustained by the effects of the war, would, in my apprehension, be a very great hardship, and an act of public injustice bordering upon oppression, independently of a breach of national faith, hitherto held sacred.

Dr. Watson's Address to the People of Great Britain is, in my opinion, a flimsy production, unworthy of his elegant pen, his energetic sentiments, and his distinguished and much-admired character. It is not even the *shadow* of the masterly pamphlet of Mr. REEVES, entitled, "An Address to the QUIET GOOD SENSE of the PEOPLE of ENGLAND," which discovers the best knowledge of our constitution or established government, and the true interest of the nation: a production of infinite merit, which, notwithstanding the injustice done to the author, ought to be written in characters of gold, as it shows the true principles and interest of our government, and the delusive principles of fanaticism in church and state. Mr. Reeves deserves a statue or *busto* for so valuable an address to the understanding and virtue of the nation, which will be
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admired when envy ceases, and the motives that gave it birth are forgotten. The Doctor's Address to the Nation shows that his knowledge of finance and politics is not equal to that of theology. Notwithstanding his high reputation, as a good writer and an excellent divine, which has excited the curiosity of the public to know his opinion of the new system of taxation, the pamphlet will, I believe, be found superficial, and calculated to do more good to his Lordship by *commutation*, than service to Government. Indeed, the intention of this pious appeal to the public seems to be a prudent and well-timed recantation of errors which have been the cause of his neglect, showing how tired he is of his Welsh situation, and how happy he should be to be admitted into the political *cælum*, that a more desirable mitre may improve "a *considerable* part of his *little* property in the funds !!!"

The right reverend Doctor seems to be a convert to the opinion of the celebrated Montesquieu, who beautifully observes, that "even the brightest man need not be ashamed of confessing an error, since it is a demonstration that he is wiser than he was before." This wisdom is the more necessary to a man with a family of eight children. But, although this family picture is placed in the front of his religious zeal to defend the *principle* of taxation which harrows up the constitution, and leaves all the private property

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in the kingdom at the mercy of any rash minister or any prostituted parliament, and which tears out the bowels of industry by its control over the manufacturing, commercial, and funded property of the nation; and although this pious divine not only affects to admire this great attack on the constitution, and this great check on the trading interest of a manufacturing nation; but with an apostolical blessing, charitably *wishes the ministry had gone a great way further, to oblige the people to sacrifice their property for the purposes of the war; and for a speedy liquidation of the vast national debt*; yet it will, perhaps, be thought unfair and illiberal not to impute the best motives and the purest patriotism to so distinguished a literary character and so great an ornament to church and state, as Dr. Watson, the erudite and very worthy Bishop of Landaff.

Liberal, however, as my opinion is of this much-respected prelate, whose generous sentiments, equitable principles, and meritorious exertions to promote religious and civil liberty, render him an ornament to the church and an honour to the state, I could have wished, for the dignity of truth, and for the credit of this orthodox and eminent theological writer, that he had considered the science of finance as much as he has that of theology. The good Bishop would then (before he had pronounced a wish that "*the minister had done a great deal more*" by a

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heavier burden of taxes) have considered the difference between the inactive property of the clergy, and the active and precarious property of industry; and then he would have concluded, that although it may be proper to surcharge the one, it would be the greatest impolicy to lay a heavy burden on the other.

The genius and effects of industry are worthy of the contemplation of a mind well disposed, and of abilities well directed. To form an idea of the vast importance of the industrious part of the nation, I need only mention that one Greenwich coach-master, with only three coaches and twenty-eight horses, pays more than £400 a year duty to Government. How vast must be the contributions of the aggregate body of a manufacturing and trading country, consisting of eight millions of people, as industrious as bees!

The justly celebrated Lord Chatham divided the industrious part of the nation into two classes; and after speaking with just severity against the roguery of stock-jobbers, Asiatic plunderers, and the whole race of blood-suckers called the money-interest, the noble Earl said, in the House of Peers, "I hope, my Lords, that nothing I have said will be understood to extend to the honest industrious tradesman, who holds the middle rank, and has given repeated proofs that he prefers law and liberty to gold—
" I love

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" I love that class of men. Much less would I be thought to reflect upon the fair merchant, whose liberal commerce is the prime source of national wealth—I esteem his occupation, and respect his character."

The impression that I wish the opinion of so great a judge of the genius and interest of the nation and the policy of government may make upon the public mind, is a conviction of the vast importance of the manufacturing and trading part of the community, and how necessary it is to shackle, *as little as possible*, the natural and great sources of private wealth and public revenue by *injudicious taxes*, which sap the foundation of commerce and national wealth, by destroying the very vitals of the state, which it should be the particular care of Government to cherish by exemptions and exclusive privileges, by throwing the weight of taxes upon that part of the public *which has acquired great property* to bear the burden; leaving the various branches of industry free to acquire more wealth and strength to the nation.

FINIS.

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I have had the honor to receive from you
 a copy of the report of the committee on
 the subject of the proposed amendment to
 the constitution of the State of New York
 which provides for the election of a
 governor and lieutenant governor for
 a term of four years. I have read the
 report with interest and have no objection
 to the adoption of the proposed amendment
 as it is in accordance with the
 wishes of the people of the State.
 I am, Sir, very respectfully,
 Your obedient servant,
 J. B. Thompson