A

PROJECT

FOR A

ROYAL TYTHE:

OR,

General Tax;

WHICH,

By suppressing all the Ancient FUNDS and Later PROJECTS for Raising the Publick Revenues, and for ever abolishing all Exemptions, unequal Assessments, and all rigorous and oppressive Distraining on the People, will furnish the GOVERNMENT a Fixt and Certain Revenue, sufficient for all its Exigencies and Occasions, without oppressing the Subjects.

By the Famous MONSIEUR VAUBAN, Marshal of *France*, Knight of the King's Orders, and Governour of *Lisle*.

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PREFACE
TO THE
ENGLISH READER.

THE Eagerneſs with which this Book was bought up, when it came over lately in the Original French, and that by Perſons of Diſtinction, both for their Senſe, and Judgment in Books, as well as by People of Quality, has encourag'd the rendring it into *Engliſh*. The Reception it met with among thoſe who underſtood the Original, ſoon ſpread a good Opinion of it among thoſe who did not, and bred a Longing in them to have it tranſlated. This, together with the Bookſellers Importunity to have the Tranſlation, quickly done, may in ſome meaſure, plead Excuſe for any Overſights or Eſcapes thoſe who underſtand both Languages may diſcover in it. If thoſe who underſtand neither, nor indeed the Subject, find any Faults, the Tranſlator begs they would take a ſhare of of the Blame to themſelves. The Book will ſufficiently recommend it ſelf to thoſe who ſhall diſcreetly peruſe it, and ſo needs no Certificate from any one. It is not of the Nature of that miſerable Traſh which is every day impoſed upon the Credulous and Ignorant, under the counterfeit Names of *Memoirs* and *Eſſays*. Thoſe are things, for the moſt part, very partial and

trifling, ſerving only the Intereſt of Bookſellers, and ſometimes of Parties, or perhaps to prevent a mercenary Scribler's Starving.

That the late Marſhal *de Vauban* was Author of this little Book, is not at all queſtion'd, neither in *England*, nor Abroad. It is ſaid to have been peſented to the King of *France* by the Author ſome time before his Death, and that it did not meet with a due Reception, being thought unſeaſonable. A Politick Pretence often uſed by Miniſters and others, who find their Account in the preſent Management of Publick Affairs. What good Reaſons the *French* King or his Miniſters had for refuſing it, or whether they had any ſuch or no, is not my Buſineſs to enquire, no more than it is to determine how far the Scheme it propoſes may be applicable in whole or in part, to any other State or Kingdom.

Had the Author liv'd in another Country, he might have juſtly claim'd the honourable Title of Patriot. That Spirit of Honeſty and Candour that runs through all his Book, plainly ſhews, that he was far from being in the Number of thoſe who make an eternal Noiſe about Liberty and Property, and even Religion too, (things truly valuable in themſelves) when nothing is leſs in their View than any or all of theſe, and nothing more than their own private Intereſt or Humor. He wanted no Addition to his Honours or Wealth, and ſeems to have had a due Senſe of the Bounty and Favour of his Prince; but being acted by a truly generous and noble Principle, and not by the ſordid Motives of Avarice and Ambition, he would not ſuffer his Loyalty and Gratitude to him, to interfere or be inconſiſtent with the ſuperiour Duty he ow'd his Country.

He

He ſeems to have been a Man who carefully ſtudied, and throughly knew, wherein the true Honour and Intereſt of his Country conſiſted, and who heartily and ſtedfaſtly endeavour'd it. He had many excellent Opportunities to know the State and Condition of *France*, and made a right uſe of them. His Innate Love to his Country ſoon open'd his Eyes to ſee the Miſery and Oppreſſion, under which the meaner ſort eſpecially of his Fellow-Subjects groaned, and put him upon finding out proper and ſeaſonable Relief for them. He ſaw what an intollerable Addition there has been made to the old Branches of the Revenues, by the many Projects and Means of later date that have been introduced, for raiſing Money to ſupply the King's Occaſions: And how both Prince and People were cheated by thoſe who have the Management of the Publick Money. An Evil not peculiar to *France*, nor confined to Arbitrary Governments. He was ſenſible of the great Diſproportion and Partiality that have been, and ſtill are practis'd in the Impoſitions, and the Rigour and Violence that are uſed in Collecting them. Among the many ill Conſequences of long and Expenſive Wars, and the heavy Taxes which neceſſarily attend them, there ſeems nothing to have touched him more ſenſibly, than the mighty Decreaſe of the People, well knowing, That the true Greatneſs and Riches of a Kingdom conſiſts in the Numbers of Men, Wiſely Govern'd, and uſefully employ'd.

The Multitude of thoſe who enjoy Exemptions from almoſt all Publick Duties, ſeem'd to him, as indeed it muſt to common Sence, unreaſonable and intolerable: Thoſe who are

 exemp-

exempted, being the richeſt part of the Nation, and enjoying Places and Offices of the greateſt Profit; becauſe the Burthen that is taken off them muſt needs be laid on the Shoulders of the lower and poorer Sort, who are much leſs able to bear it. Having carefully and deliberately weighed all theſe, and many other Miſchiefs and Inconveniencies that attend the preſent Scheme of levying Duties upon the Subjects of *France*, and the diſmal Conſequences of ſuch Practices, and having uſed his utmoſt Application to find out a ſeaſonable Remedy for them, he thought the only way to make the King Rich and Powerful, and his Subjects Happy, was by laying the Burthen of the *Royal Revenues* upon all the Subjects, of whatever Rank, Quality, or Condition; but in ſuch a Juſt and Natural Proportion to their ſeveral Incomes of whatſoever Nature or Kind, as that all ſhould contribute to the Support of the Government, but no Man beyond his Ability, or juſt ſhare.

The Scheme he propos'd for this Effect, is what you have plainly and fully laid down in the following Memoirs. He calls it a ROYAL TYTHE, and indeed it is ſuch: For as Church Tythes are never the leſs Tythes, tho' they be raiſed at the Tenth, Twelfth, or Fifteenth part, ſo is this, which he would have move between the Tenth and Twentieth part, in proportion to the Exigencies of the Government, and according to the Duration of them: Never higher than a Tenth, or lower than a Twentieth. And as he leaves no Perſon nor Thing exempted from contributing to this Tythe, ſo he has carried his Enquiries into the State and Condition of all Men, and into the Nature of every the moſt

moſt minute Income in the Kingdom. Inſomuch, that if any Fault ſhould be found with his Book, 'tis like, it will be that he has gone into too particular a Detail, and perhaps in ſome Men's Opinion, he will be thought tedious. If any ſhould be ſo ſeverely Critical upon him, as to think ſo, their Prejudice will be removed ſo ſoon as they conſider the great deſire he had to ſee his Country Happy, and the zeal he ſhews to have his Scheme put in Practice, as the only means left for that end.

Notwithſtanding this Zeal, and the great Application he uſed in Compoſing and Finiſhing this Scheme, he was aware that it would meet with great Oppoſition, and be in danger to be rejected, conſidering the Number and Power of thoſe whoſe preſent Intereſt it ſtruck at. He knew very well that the Cries and Groans of the Oppreſſed ſeldom reach the Ears of Princes, in moſt parts of the World; and that if they do, the moving Force and Energy of them is almoſt loſt in paſſing thro' the Hands of thoſe who ſurround the Sovereign Powers. Thoſe in many Courts, being ſuch as live by Oppreſſion, and feed upon the Vitals of the honeſt and better ſort. He knew how great the Multitude was of thoſe who find their Account in the Management of the Publick Money upon the Foot they are at preſent, and how unwilling others would be to part with their belov'd Exemptions. He Muſters up all the Objections, and the ſeveral ſorts of thoſe Men who will moſt probably oppoſe his Scheme, and anſwers them towards the Cloſe of the Book.

Some perhaps may be offended that there are too many *French* words retain'd in this Tranſlation, and others that there are too few; but the

the first may find the Meaning of those, either in the Body of the Book, or in the *Index*; the others, I hope will excuse the Fault, if it is one, considering it was done for the sake of those who were least acquainted with such Terms. The Customs and Constitutions of Kingdoms and States being different, when any thing relating to those, is to be turned from one Language into another, such Terms must either be retain'd and explain'd afterwards, or Words must be used which express, as near as may be, those things which are meant in the Original. *Provinces*, *Generalities*, and *Elections* in *France*, are different from *Counties*, *Ridings* and *Hundreds* in *England*. The Manner of Imposing Taxes and Duties on Persons or Things, as well as the manner of Raising and Collecting them, are different in *England* and *France*: As are the Judicatures, and Offices and Officers concern'd in the Revenues. The *Gabelle* in *France* has nothing exactly corresponding to it in *England*, and the like might be said of many other things. And therefore it is that there is no avoiding of reserving Terms and Words in a Translation, which are used in the Original. If the Fault of a Translation is only in a few words, and if the Author's Meaning is not mistaken, the Reader has little Reason to complain.

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THE PREFACE,

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THO' the Scheme I am going to lay down, contains in it self almost all that can reasonably be said on the Subject, yet I find my self obliged, considering the Prejudice Men have against every thing, that looks like Innovation, to offer some useful Hints and Observations for illustrating the Matter.

I say it with all imaginable Sincerity, that it is not out of any Fondness of my own Abilities, nor any Inclination to arrogate to my self any thing above my Merit, or to attract any additional Esteem, that I have set about this Work. I am neither a Scholar, nor one concern'd in the Revenues; and should I attempt to acquire Honour or Profit by Things that do not belong to my Profession, I should do it with a very ill Grace. I am a *French* Man, well affected to my Country, and very sensible of the distinguishing Marks of Favour, the King has been pleas'd for a long Time to heap upon me. That which lays the surest Foundation

tion for my Gratitude is, That next to GOD, it is to his Majesty I owe all the Honour I have acquired in those Employments He has been pleen pleas'd to bestow upon me, and all the good Effects I have felt of his Liberality. It is therefore this Spirit of Duty and Gratitude that encourages me, and excites my most vigorous Application to every thing, that may promote his Honour and the Welfare of his People. The firm Resolution I have long had to make this Acknowledgement, has put me upon making infinite Observations on every thing, that I thought might contribute to the Security of his Dominions, the Augmentation both of his Glory and Revenues, and of the Happiness of his People; who ought to be the dearer to him, in that the richer they are, the more easily and readily they will supply his Necessities.

The wandering Life I have led for above forty Years has given me Opportunities of seeing and observing, often and in different Manners, the most Part of the Provinces of this Kingdom, sometimes accompany'd only by my own domestick Servants, sometimes with some Engineers; I have often given full Scope to my Reflections, and remarked what I found was good and what was otherwise, in the several Parts of the Country; and to examine their Situation, the State and Condition of the People, whose Poverty having often moved my Compassion, has put me upon an Enquiry into the Causes of it. Which having done with great Care, I have found every thing agree perfectly with what has been said on that Head by the Author of the *Detail de la France*; who has unfolded and laid open in a very natural way, all the Tricks and Abuses that are practis'd in the imposing and raising of the Taxes, Subsidies and Provincial Customs. It were to be wish'd that he had handled as fully the Extraordinary Affairs, (as they call them) the Capitation, and the prodigious Number of Exemptions which have spread themselves all over the Kingdom, and who do it full as much Mischief as the other three he as describ'd so well. It is evident, that that Evil is carry'd to so great a Height, that if it is not speedily remedied, the poorest sort of People will be plung'd into such extream Misery, that it will be impossible for them ever to recover; the High-Roads in the Country and the Streets of our Cities and Towns being already crowded with Beggars, whom meer Hunger and Cold have drove from their Houses.

The Preface and the Main of the Book was writ in the Year 1698, *immediately after the Treaty of* Ryswick.

During the several Years that I have made it my Business to enquire into that Matter, by all I can observe and find, in these late Times, near a tenth Part of the People are actually reduc'd to Beggary; that of the other nine Parts, not five of them are in a Condition to give Alms to that Tenth, by reason of the miserable Condition they are reduc'd to, and the small Pittance that is left them. That of the four other Parts of the People, three are in hard Circumstances, by reason of their great Debts, and the inextricable Law-Suits they are intangled in; and that of the other tenth Part, in which I comprehend the Gentlemen of the Sword, (as they're call'd) those of the Robe, both Clergy and Laity, the Nobility of all Sorts, all those who bear Civil or Military Offices, the rich Merchants and Burghers that have Estates, and others who are pretty well to pass;

I ſay, of all thoſe there cannot be reckon'd above a Hundred thouſand Families. And I ſhould not be much out of the way if I averr'd, that, great and ſmall together, there are not Ten thouſand of them whoſe Circumſtances are eaſie; and if you will abſtract from thoſe the Farmers of the Revenues, Under-Farmers, Collectors, *&c.* and all their Aſſociates and Adherents, open and ſecret, and thoſe the King maintains by his Favour, ſome few Merchants, *&c.* I am very ſure the Remainder would be ſmall.

Though the Cauſes of the Miſery of the People of this Kingdom be well known, I will however give a general View of the moſt conſiderable of them; but it would be a thing of great Uſe and Importance to find out ſome ſubſtantial Remedy for this Evil, now while we enjoy a Peace, which promiſes us a long Continuance.

The Peace of Ryſwick *concluded in* 1697.

Tho' I have no Order or Authority to ſearch out the Means for that End, and tho' I am perhaps the Man in all the Kingdom the leaſt qualified to find them, yat I have reſolv'd to beſtow my Labour, being perſwaded, that there is nothing too hard for a long and diligent Application.

I have, in the firſt place, examin'd the Tax, as to its Riſe and Beginning, and in it its State of Innocence; I have trac'd it in its Practice, and in its corrupted State; and having diſcover'd its Diſorders and Abuſes I have enquir'd whether there were no way left to reſtore it to the Purity of its ancient Eſtabliſhment, by lopping off the Faults and Abuſes that have been introduc'd by the Arbitrary way of impoſing it; Which has render'd it odious.

I found that in the Time of *Charles* the Seventh, all neceſſary Precautions had been us'd for preventing ſuch Abuſes in this Matter as might afterwards creep in, and that thoſe Precautions were very juſt, or at leaſt the Evil was but little, ſo long as the Burthen was light, and not made much heavier by other Impoſitions; but ſince they have begun to be ſenſibly heavier, every one as done what they could to avoid them; which having given Occaſion of much Diſorder and Knavery in the Buſineſs of the Tax, it is now become Arbitrary, full of Bribery and corrupt Practices, and every way oppreſſive to the higheſt degree. The Evil is now ſo complicated, and ſo deeply rooted, that tho' it could be brought again to its firſt Eſtabliſhment, the Remedy would be but a Palliative, and the Diſtemper would ſoon return; for the Path of Corruption, which of all things ought to be avoided, is now ſo beaten, that it is hard to get out of it. The Land-Tax being founded on the Surveys and the Eſtimates of the Rents of Lands, muſt be own'd to be leſs ſubject to Corruption, but it cannot be ſaid to be quite free from it, by reaſon of the Faults of the Surveyors, or of thoſe who make the Eſtimates, who may be either bribed, intereſted, or ignorant; or by a wrong Suppoſitson of the Value, it being very natural to rate an Eſtate at its preſent Rent, and to tax it accordingly, without conſidering that the Rents may afterwards fall much ſhort of what they then were. Which the following Inſtance may ſerve to illuſtrate.

A thrifty and inſtuſtrious Man poſſeſſes a certain piece of Land, upon the cultivating of which he ſpares no neceſſary Pains or Coſt; the Ground makes a grateful and anſwerable Re-

turn to his Charge and Labour. If at that time there ſhould happen to be made, or renewed, a Rate of Valuation of that Country, this Eſtate would be tax'd according to its preſent Rent; but if afterwards this Land falls into the Hands of an ill Husbandman, or one that is broke, and cannot be at the Charges; or if it falls to one under Age, all which happen naturally and very often; in ſhort, if it is neglected either thro' Inability, or otherwiſe, it will then loſe much of its Goodneſs, and yield leſs; in which Caſe, the Proprietor cannot forbear complaining, that his Land is too high tax'd, and he has Reaſon, conſidering what it then affords; tho' in the mean time, it cannot be deny'd, but that the firſt Raters of it, when the Land was good, did their Duty. Where then muſt the Blame lie? It muſt certainly be in ſome Defect in the Syſtem, the Juſtneſs of whoſe Valuation ought to have been ſo calculated as to hold for ever. And it is from this Failure that moſt of the Complaints come in thoſe Parts where the Land-Tax is, tho' it is not impoſſible but that other Miſmanagements may happen, thro' Negligence, Malice, or Favour.

The Caſe is the ſame in the Matter of the twentieth and hundredth Part, which ſucceeds very well in the Low-Countries; becauſe the Country being flat, the Differences in the Eſtimates may be reduc'd to three or four. But in a rugged and uneven Country, ſuch as the Frontier of *Morvand*, a rugged Country, being part of *Bretagne* and *Nivernois*, almoſt every where bad Ground, when I would have made a Proof, I found that in a ſmall parcel of Ground, not exceeding half a Square League, there was a neceſſity of dividing it into fourteen

teen or fifteen *Cantons*, to make ſo many different Eſtimates: And in each of thoſe *Cantons* there was almoſt ſo many different pieces of Ground of different kinds. By which we ſee, that beſides the Miſtakes to which the Tax is liable, as well as the Twentieth and the Hundredth, it would be a matter of endleſs Search and Enquiry, if it were extended over all *France*.

Nor does it fare better with the Buſineſs of Chimneys, and Chimney-Money, as in *Bretagne*, *Provence*, *Dauphiné*, where notwithſtanding all the Care that has been taken to preſerve Order and Equality, yet in time all Proportion and Rule have been loſt in that, as well as in other Matters.

There are ſome Countries where all the Impoſitions are laid on ſuch Goods as are conſumed there, even upon the Bread, Wine, and the Meat, but this makes what is Conſumed dearer, and conſequently more rare. In a word, This Method prejudices the Subſiſtence and Nouriſhment of the People, as well as their Commerce, and can never ſupply the extraordinary Neceſſities of the State, becauſe it cannot be carried very high. Some have been of Opinion that all ought to be laid on the Salt; but that would make it ſo dear, that nothing but abſolute Force could oblige the People to take it. Beſides, the Publick Incomes that way would never ſatisfie two thirds of the Publick Neceſſities, much leſs ſupply its extraordinary Occaſions. Here it is to be obſerved, that thoſe who have made ſuch Propoſals have been miſerably out in the number of the People, which they have rais'd to one half more than they really are.

All these Means being defective, we must try to find out others that may be free from all those Faults they charge them with, and that may have all the good and useful Qualities, and even those that are wanting in the other. These Means and Ways then are all found, and shall be no other than the ROYAL TYTHE, if the King shall think it meet, raised proportionably out of every thing that yields Yearly Income. This Scheme is no new thing: We find it mentioned above three thousand Years since in the Scriptures: And Profane History tells us, That the greatest States of the World used it to very good Purpose. Both *Grecian* and *Roman* Emperors took this way: Our Kings of the first and second Race did the same, and so do others at this time, in several parts of the World, to the great Advantage of their Countries. It is alledged that the King of *Spain* takes this way in *America*, and in the Isles under his Dominion; and that the *Great Mogul*, and the King of *China* do use it over all their vast Empires.

The Excellency of the ROYAL TYTHE.

In effect, The Establishment of a ROYAL TYTHE, laid upon all the Fruits of the Earth, on one Hand; and on all that produces Yearly Incomes on the other, seems to me to be the most equal and proportionable of all other; because the one goes always with the Land, which yields Increase according to its Fertility; and the other goes accoading to the evident and unquestionable Incomes. This Scheme is of all other the least liable to Corruption, because it is Subject only to its own Regulations, and does no way depend on the Will and Pleasure of any Man.

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The Church-Tythe, which we propose as a Model for the other, never occasions any Law Suit, nor raises Complaints; and from the time of its first Establishment, we do not find that it has run into Corruption; and therefore has given no occasion for reforming or correcting Abuses.

This Revenue of all other, employs the fewest hands in Collecting it, occasions the least Charge, and is gone about with the greatest Ease and Gentleness. In it there is the least Deficiency, or rather none at all. The Tythers pay themselves according to what they find on the Ground, and no Man must remove any thing before they have their Due. As for other Revenues, besides those that arise from the Product of the Ground, out of which we would have Tythe drawn, the King's Receivers may collect most part of them: And the rest being once regulated, and on a good Foot, will breed no great Difficulty.

This is the Plainest and most Convenient of all Impositions, because when its Regulations are once adjusted, there's no more to do but to have them Publish'd in all the Parish-Chutches, and fixt on all the Church Doors, that every one may know what he has to do and depend upon, and that none may have ground to Complain that his Neighbour has over-rated him.

This is the Mildest, and most Peaceable way, of Collecting the King's Money, and which will raise the least Noise and Hatred among the People; no Man having any pretence of Complaint concerning what he is to pay, because it is always in Proportion to his Income.

This will be so far from setting Bounds to the King's Authority, which will still be the same it was, that on the contrary, it will make

him intirely independent, not only of his Clergy, but even of all the ſeveral Countries within his Dominions, who have the Privilege of Taxing themſelves, on whom he will not hereafter be obliged to lay any Impoſitions, becauſe the ROYAL TYTHE will ſupply all his Occaſions, and all the King will have to do, will only be to raiſe or ſink the *Tarif* according to the Exigencies of State. It is further an incomparable Advantage of this Tythe, that it can either be rais'd or lower'd without any Trouble or Confuſion: For there is no more to do, but to make a new Regulation for the following or current Year, and to affix it as is ſaid before.

The King will no more be at the Mercy of the Farmers of his Revenves, nor have any more need of them, nor of Eſtabliſhing any extraordinary Impoſt, of any Sort whatſoever; neither will he have occaſion for any *Loan*, becauſe the ſettling of this Tythe, and the two other Funds that are to be ſubjoined, and which we ſhall ſpeak of afterwards, will afford him enough to ſupply all the Extraordinary Exigencies of State that can happen.

It will be no prejudice to ſuch as have purchaſed Offices, whether of Ancient or late Creation, whereof the Government will have no further occaſion, becauſe, the Revenues being increaſed and on a ſure foot, they may be reimburſed by degrees, with Intereſt allowed them out of the Finances; and ſo having their time at their diſpoſal, will have no ground to complain.

Add to all this, that the ROYAL TYTHE, together with the two other Funds, which we are to join with it, will be the moſt certain, as well as the moſt plentiful Means that can be imagin'd

imagin'd for Payment of the Debts of the Crown.

The Eſtabliſhment of the ROYAL TYTHE will fix the King's Revenues upon Real and ſure Funds that can never fail. It will be a ſufficient Cround-Rent upon all the Wealth of Kingdom, the beſt, the nobleſt, and the moſt certain that has ever been thought of.

There being nothing more Juſt than thoſe Excellent Properties we aſcribe of this ROYAL TYTHE, and nothing more certain than thoſe Defects we impute to the other Schemes; I ſee no Reaſon why his Majeſty ſhould not embrace this preferably to all others, ſince it infinitely exceeds them all, in reſpect of its Plenty, Plaineſs, and Strictneſs of Proportion, and by its being leaſt liable to Corruption and Bribery.

I will ſay nothing of the other two Funds, the *Salt* and the *Fix'd Revenue*, which conſiſts in the Demeſnes, and the Eſcheats, and Money ariſing from the Sale of Places, *&c.* becauſe I am perſwaded, that the Expedients I propoſe with regard to the firſt will be eaſily complied with; and becauſe the other comprehends ſuch Revenues as are already Eſtabliſh'd, and as good as fixt.

As to the Difficulties that may ariſe in Oppoſition to the Eſtabliſhment of this ROYAL TYTHE, they might perhaps ſeem formidable if one ſhould muſter them up all together, by reaſon of the Prejudice the People have againſt Innovation, which hitherto has always done them Evil, but never any good; their Clamours muſt needs be loud till ſuch time as they have weigh'd the Matter, and compared the good and the ill Effects of it together. Such Clamours are no new thing, and therefore not-

notwithſtanding -hoſe, a good Deſign ought not to be laid aſide, but carried on and brought to a Happy Iſſue. The ſureſt way is, to attempt but a little at a time, as I have propoſed towards the End of theſe Memoirs ; and by this means, thoſe that cry out will be but few, and their noiſe will be laid, ſo ſoon as they have a little conſider'd the Matter. It will not be the meaner ſort of People that will cry out moſt, but thoſe I have mention'd in the Chapter, concerning Objections and Oppoſitions; But ſince none of thoſe have any reaſon to do ſo, we muſt ſtop our Ears, arm our ſelves with Reſolution, and go on in our Deſign, not doubting but that in a little time every one will be ſenſible of the good Effects of it.

The Eſtabliſhing the *Royal Tythe* ſeems to me to be the only Means left whereby the Quiet of the Kingdom can be brought about, and what can add moſt to the Glory of the King, and increaſe his Revenues with the greateſt eaſe; becauſe it is plain, that the more that is ſettled and ſtrengthned, the more thoſe will increaſe daily, as well as the Subſtance of the People; for thoſe two muſt go hand in hand.

The more one examines this Syſtem, the more its Excellency will appear; for beſides all the good Qualities of it, I have already mention'd, one will always find new Beauties appearing. For inſtance, there is this incomparable one, and which is indeed peculiar to it, that it is equally profitable to Prince and People. But as this Scheme is founded upon Principles adapted only to it ſelf, tho' very juſt and natural; ſo as to its Execution it is incompatible with any other. Wherefore it would be undoing all, if we ſhould endeavour to mix part of one with part of another, as of the Tythe of

of the Fruits of the Earth with the Tax or Subſidies; becauſe that this Tythe being carried to the greateſt heighth, in theſe Memoirs, it cannot be incorporated with other Impoſitions of the Nature of thoſe that are raiſed at this time, without putting all in Confuſion, and rendring it inſupportable. Wherefore this Syſtem muſt be uſed intire, or quite laid aſide.

I would willingly put an End to this Preface, but that I find my ſelf under an Obligation to take the Liberty to repreſent to his Majeſty, that this Work being ſolely deſign'd for him and his Kingdom, without any other Conſideration; it is neceſſary, that in his Goodneſs he would pleaſe to refer the Examination of it to Men of true Worth and Honour, and ſuch as are abſolutely diſintereſted: For the general Fault of the Nation, is, to mind nothing leſs than the Exigencies of the State: and rarely ſhall we ſee one endeavour the Publick Good when it interferes with his own private Intereſt. Another Man's Miſery never troubles them, provided themſelves are ſafe: and I have often ſeen the Publick Affairs miſcarry, becauſe private Intereſt was mingled with it, and they always found Means to caſt the Ballance on their ſide. It would therefore be much for his Majeſty's Service, in this Caſe particularly, to take ſpecial Care in the Choice of the Perſons to whoſe Examination he ſhall pleaſe to commit this Work.

I am further oblig'd, in Honour and Conſcience, to repreſent to his Majeſty, that I have at all times, and upon all Occaſions obſerv'd, that here in *France* too little Regard has been had to the meaner Sort of People, and that they have been always deſpiſed; and therefore it is that they are the moſt undone and

and miſerable part of the Kingdom; notwithſtanding they are the moſt conſiderable, both for their Number, and the real and effectual Service they do the Publick: For it is They that bear the Charges, who have always ſuffer'd, and do ſtill ſuffer moſt; and it is upon Them that the great Decreaſe of Men in the Kingdom falls. Here is what I have diſcovered by the ſerious Application I have uſed, to know how far this Matter would go.

By meaſuring upon ſome of the beſt Maps of this Kingdom, I find, that *France* in its preſent Extent, contains about Thirty thouſand Square Leagues, of 25 to a Degree, the League 2282 *Toiſes*, 3 Feet. That each of theſe Leagues contains 4688 *Arpens*, 82 Perches and a half, of Ground of all Sorts; the *Arpen* of 100 Square Perches, and the Perch of 20 Foot long, and 400 Foot Square. Theſe 4688 *Arpens*, 82½ Perches, divided proportionally into waſte Ground, building Ground, Roads, Hedges, Ditches, Ponds, Rivers and Rivulets, into arable Land, Meadows, Gardens, Vineyards, Woods, and into all other Parts, of which a little Piece of a habitable Country of ſuch an Extent may be made up; ſuppoſing the Fertility of it ſomewhat below ordinary; this Land then being cultivated, ſow'd, and the Harveſt reapt and brought in, one Year with another, ought to produce enough to feed ſeven or eight hundred Perſons of all Ages and Sexes, allowing three *Septiers* of Corn, a Head, of *Paris* Meaſure, the *Septier* weighing 166 Pound *Neat*, the Weight of the Bag deducted.

So that if *France* had as many Inhabitants as it could maintain by its own Product, it would contain, upon the Foot of 700 Perſons to a Square League, One and twenty Millions, and allow-

allowing 800 to a Square League, Twenty four Millions. By the Rolls I have made of ſome Provinces of the Kingdom, and of ſeveral other little Parts of it, I have found, that the common Square League of thoſe Provinces does not contain but 627½ Perſons of all Ages and Sexes; but ſtill I have Reaſon to doubt whether this Liſt will hold over all the Kingdom, there being Abundance of ill Ground, of which I have no Roll. * In the firſt Caſe I find, that is, allowing 700 Perſons to a Square League, that there comes ſhort 72½ Perſons by the Square League, and in the ſecond of 800 to the ſame League, that there wants 172½; which in the firſt Caſe, comes up to Two Millions, a Hundred and ſeventy five thouſand Souls Difference through the whole Kingdom, and in the other

* *I have been told by ſome judicious Men, whoſe Buſineſs let them into the Knowledge of theſe Matters, that before the laſt War there were in* France *Fifteen Millions of Souls and above, and that at preſent there are not above thirteen, which comes to but* 433 *Perſons in a Square League; however it has been found, that there are above* 700 *in* Bretagne, Normandy, Picardy, Artois, *and the Generallity of* Tours, *but not ſo many in* Alſace, Dauphiné, *and the County of* Burgundy. *And having further Light into the Matter by the Liſts I have collected ſince, of all the Provinces of the Kingdom, whereof you will ſee a ſhort Account hereafter; I find, that after the laſt War there were in* France *Nineteen Million forty nine thouſand, which anſwers pretty near to the Eſtimate I have given in the preceding Page, which allows* 627½ *Perſons of all Ages and Sexes, to the Square League, which is ſtill much below what it could maintain, was the Ground improved.*

other, to Five Millions a hundred and ſeventy thouſand, which is near as many as there are in *England*, *Scotland* and *Ireland*.

It is the lower Sort of People, that by their Labour and Buſineſs, and by what they pay to the King, enrich both him and all his Kingdom. It is They that furniſh him all the Soldiers and Seamen that make up his Armies and Fleets, and a great Number of Officers; all the Merchants, and all the lower Officers in his Judicatures; it is They that exerciſe all Arts and Handicrafts; it is They that manage all the Trade and Manufactures of the Kingdom; that furniſh all the Husbandmen, Vine-Dreſſers, and Day-Labourers in the Country, who keep and feed the Cattle, who ſow the Corn, and gather it in, who dreſs the Vines, and make the Wine; and to ſum up all in one Word, it is they that do all the Work, of all Sorts, in Town and Country.

Herein conſiſts that Part of the People, which is the moſt uſeful, but the moſt deſpiſed, who have hitherto ſuffered ſo much, and do ſtill ſuffer, even at the very Time I am writing this. One might reaſonably hope, that the Eſtabliſhing the ROYAL TYTHE would in fifteen Years Time redreſs all this, and reſtore the Kingdom to a perfect Abundance both of Men and Riches. For were the People's Oppreſſions removed, they would marry more freely, they would cloath and feed themſelves better, their Children would be more robuſt, and better brought up, and they would mind their own Affairs much more. In ſhort, they would labour with more Vigour and Courage, knowing that the chief Part of their Gain was to be their own.

It

It is certain, that the Grandeur of Kings is meaſured by the Number of their Subjects; it is in theſe, that all the Wealth, the Happineſs, the Riches, the Power, and all they have that's Great and Glorious, in the Wrlod conſiſts. Princes therefore can do nothing, that's more for their Service and their Glory, than to have this Maxim before their Eyes; for ſince it is in this alone, that all their Honour and Happineſs conſiſts, they cannot be at too much Pains for the Preſervation and Increaſe of the People, who ought to be ſo dear them.

It is a long Time ſince I have been ſenſible, that this Preface has exceeded its juſt Bounds; but I cannot however prevail with my ſelf to put an End to it, before I have told my Thoughts concerning the Bounds that may be ſet to this ROYAL TYTHE, which I think, I have ſtudied ſo diligently, as to give my Opinion of that Matter.

It ſeems very reaſonable to me then, that it onght never to be carry'd higher than a Tenth Part, nor lower than a Twentith; the Exceſs of the firſt would be too burthenſome, and the Smallneſs of the other would not be ſufficient for the current Charges. The King may raiſe or ſink between the Two, as the Neceſſities of State require, and never otherwiſe; becauſe nothing is more certain, than that the more you take from the People, the leſs you leave for Trade and Buſineſs; and the beſt employ'd Money in the Kingdom, is that which remains in the People's Hands, where it is never uſeleſs nor idle.

The

The Fundamental Maxims of this SYSTEM.

I.

IT is a known and evident Truth in all the civiliz'd Parts of the World, That in every State or Government, the Subjects thereof do ſtand in need of its Protection, without which they cannot ſubſiſt.

II.

That the Prince, the Head and Soveraign of the State, cannot give the People this Protection, unleſs they furniſh him with the Means. From whence follows,

III.

That no State can ſupport it ſelf, unleſs the Subjects ſupport it. Now this Support implies all the Neceſſities of the State, to which conſequently all the Subjects are obliged to contribute.

From this Neceſſity does reſult,

First, A natural Obligation upon all the Subjects of all Ranks, to contribute in Proportion to their Rents, or the Product of their Induſtry, which no one of them can reaſonably avoid.

Secondly, It is ſufficient to authorize this Duty, that they rte Subjects of that State.

Thirdly, That all Privileges that tend to an Exemption from this Contribution, are unjuſt and abuſive, and neither can or ought to prevail to the Prejudice of the Publick.

A

PROJECT

Reducing the King's Revenues to a Geometrical Proportion, by eſtabliſhing a Royal Tythe, which, by producing a conſiderable Revenue, and ſufficient for all the Exigencies of the State, may give ground for ſuppreſſing the Tax, the Aids, the Provincial Cuſtoms, the Tenths of the Clergy, and all the other Impoſitions that are chargeable and burthenſome to the People of all ſorts, except the Gabelle, *which is reduced to the half or two thirds of what it is at preſent; and the Cuſtoms, which muſt be confined to the Frontiers, and be much diminiſhed; The Ancient Demeans of our Kings, and all the other fix'd Revenues; which ſhall be treated of in the Sequel of theſe Memoirs.*

WHEN I ſay that *France* is the fineſt Kingdom in the World, I tell no News, for that has been own'd a long time; but if I ſhould add, that it is the richeſt, no body will believe it by what they ſee. It is never-

theleſs

theleſs an evident Truth, and one may eaſily be convinced of it, if they will but conſider, that it is not great heaps of Gold and Silver that make Kingdoms great and rich; there being vaſt Countries in the World that abound in thoſe, and yet have neither Plenty nor Happineſs. Such as *Peru*, and ſeveral other Kingdoms of *America*, and of the *Eaſt* and *Weſt-Indies*, which abound in Gold and precious Stones, and yet want Bread. The true Riches of a Kingdom, conſiſt in the abundance of ſuch Goods, as are of neceſſary uſe for the Support of Men's Lives, and which they cannot be without.

One may ſafely ſay, that *France* enjoys this Abundance in the higheſt degree, ſince out of its ſuperfluity it can plentifully ſupply its Neighbours, who are forc'd to come there to purchaſe ſuch things as they want, with their Gold and Silver; or if it does receive any of their Goods, it is only to encourage Trade, and to gratifie the Luxury of its Inhabitants; otherwiſe it might very well be without them.

The Goods that *France* moſt commonly ſells to Strangers are; Wines, Brandy, Salt, Corn, and Linnen-cloath. It furniſhes them with the Faſhions, and a vaſt number of Stuffs, that are wrought in its Manufactures better than any where elſe in the World; which brings or might bring to it Immenſe Riches, above what the *Indies* could furniſh it with, if it was Miſtreſs of them.

France has moreover certain ſingular Properties that encourage an inland Trade, which is mighty uſeful to it. That is, that there is not a Province in it that does not ſtand in need of the

the Neighbouring, ſome way or other; which makes Money circulate, and that every thing is either conſumed at home, or ſold abroad, ſo that nothing lies on their hands.

If what I have been ſaying is not exactly and literally true, the blame muſt not be laid on the Inclemency of the Air, nor on the Sloth of the People, nor on the Barrenneſs of the Ground; becauſe the Climate is excellent, the Inhabitants laborious, skillful, and induſtrious, and very numerous; but on the Wars, which have plagued *France* for a long time, and on our failing in Oeconomy, which we do not ſufficiently underſtand, either in the choice of Impoſitions and Subſidies, neceſſary for ſupporting the State, or in the manner of raiſing them, or in the cultivating the Ground, with reſpect to its Fertility. For it is a Truth beyond all contradiction, That the beſt Soil differs in nothing from the worſt, if it is not cultivated. This Cultivating becomes not only uſeleſs, but deſtructive, both to the Maſter and Tenant, by reaſon of the charges he is obliged to be at upon it, if, for want of Conſumption, the Product of his Land lies on his hand for want of a Merchant.

We have been long ſenſible, and every body has complain'd of it, that the Product of the Country has fallen ſhort by one third, of what it yielded thirty or forty Years ago, eſpecially in thoſe Parts where the Poll-Tax is in uſe, but very few have given themſelves the trouble to enquire throughly into the cauſes of this decreaſe, which every day will become more and more ſenſible, if proper Remedies are not applied.

Whoever has but the least Knowledge of what passes in the Country will easily perceive, that those Taxes are one of the Causes of this Evil; not that they are always too great, but because they are laid on without any manner of proportion, not only in Gross, with respect of one Parish to another, but of one Person to another. In a word, they are become Arbitrary, there being no proportion observ'd, between the Substance of any Person and the Tax that's laid upon him. Not only so, but those Taxes are exacted with extream Rigour, and with so great Charges that those at least come to a fourth part of the Taxes. Nor is there any thing more ordinary than Distraining upon the poor People to that degree, as to carry away the very doors of their Houses, after they have sold every thing they could find within them: Nay, it has been seen, that even the Houses have been demolished to come at the Joysts, Rafters, and Boards, which they have sold for a fifth or sixth part of their true Value, deducting the Tax.

By the Arbitrary proceeding and Partiality of Men of Power and Authority, it often happens that one or more Parishes are Taxed much below their just proportion, and consequently their Neighbours much above; which is an inveterate Evil, and not easily to be remedied. Those Men in Power are in the end well paid for their Protection, either by an over-value of their Farms, or of those of their Friends and Relations, whose Farmers they protect, so as what Taxes are laid on them is more for Form than any thing else; for there is nothing more usual than to see a Farm of between three and four thousand Livres Rent, that shall not be Taxed

Taxed to above forty or fifty Livres; when another of between four and five hundred Livres shall pay a hundred, and often more: And therefore it is, that commonly the Land has not half the Tillage given it that it requires.

The Case is the same between Peasant and Peasant, and between one Husbandman and another, the stronger still Oppress the weaker; and to such a pass are Matters come with them, that he who otherwise would lay out his Talent upon some Trade or Business, whereby he might decently maintain himself and his Family, chooses rather to lay it up in a Napkin: And he who could well afford to keep a Cow or two, a few Sheep, more or less, with which he could improve his Farm or his Land, is obliged to be without them, for fear of being loaded with Taxes next Year; which he is sure to be, if it is observed that he gains any thing, or that his Crop has been better than ordinary. For this Reason therefore, he and his Family live wretchedly, half naked and starved: and not only that, but he lets the little Land he has run into decay, by bestowing but half labour upon it, for fear that if it should yield what it could, was it duly manured and improved, he should find his Tax doubled upon him. It is evident then, that the Decay of the Product of the Country is owing to the want of Culture, and that this want proceeds from the manner of Imposing Taxes, and the rigorous way of raising them.

Another Cause of this Decay is the want of Consumption; which arises chiefly from two Reasons; one of which is, the Greatness and Multiplicity of the Duties of the Aids, and

Provincial Tolls or Customs, which often exceed the Value of the Goods, such as Wine, Beer, and Cyder; and thence it is that so many have pluck'd up their Vines, and in time will do so with their Apple-trees; because there are too many in Comparison of the Consumtion that is at present in every Country; which still diminishes every day. The other is the unspeakable Oppressions of the Commissaries in raising those Aids; they having of late become Merchants of Wine and Cyder: For you must go through so many Offices, and Officers hands, in transporting your Goods, not only from one Province to another, or one Country to another, as from *Britany* to *Normandy*; which makes *Frenchmen* Strangers even to their own Fellow-Subjects and Countrymen, (the most impolitick Maxim in the World; the true Politick being to preserve Unity and Uniformity among the Subjects, to Unite them the more to their Prince) but even from one place to another in the same Province. And there have been so many Tricks invented to surprize the Owners of the Goods, to the end they might be confiscated, that both the Proprietor and the Peasants have chose rather to let their Goods perish at home, than to transport them with so much hazard and trouble, and so little Profit. Insomuch that there is a great deal of Goods, such as Wine, Cyder, and Oyl, and other such like things, that are very cheap upon the place, but would sell at a good Price, ten, twenty, or thirty Leagues off, where they are much wanted; which are suffer'd to perish, by Reason of the danger of transporting them.

It

It would be much for the Happiness of the State, and the Glory of the King, if some sure and certain way could be found out to furnish His Majesty with as much or more than arises to him from the Taxes, Aids, and Provincial Customs, that thereby his People might be delivered from the Miseries under which they groan by reason of those Subsidies. This I am fully perswaded is what I have found out, and what I am going to propose, after I have in a few Words laid open the Inconveniencies occasion'd by what they call the *Extraordinary Affairs*, and the Exemptions.

It was impossible, upon the foot things are at present, to supply the Charges of the last War, without the help of those extraordinary Projects and Funds, which furnish'd so large Supplies. But it cannot be denied, that excepting the Annuities upon the Town-house of *Paris*, the Annuities call'd *Tontines*, and other such like Mortgages, which may be of use to private Persons, and were Voluntary, the Excess of those Extraordinary Affairs has been the cause of great Evils, which the State must needs feel for a long time; not only by reason of the Annuities and Debts which it has contracted, which have mightily encreased its Charges, and in the mean time, by these means has freed a great many of the Subjects from the Tax, whose Exemptions cost them very little, and even some of that has stuck to the Fingers of the Farmers of the Revenues; But also by the absolute Ruin of a great many good Families, who, without due information whether they were able or not, have been forced to pay several hard Taxes. Moreover, these extraordinary Methods have quite

 drained

drain'd and exhausted the Substance of those that were in good Circumstances, and in a condition to supply the Necessities of the poor Country People; who at all times used to have recourse to them in their Necessity, both to have wherewithall to pay their Taxes, and their other pressing Debts, and to buy the necessaries of Life, reckoning always to repay that Loan with the sweat of their Brow; by which means both Master and Servant were able to live; whereas both being ruined at the same time, and by the same means, their condition is almost irrecoverable.

That I may be the better understood, I will take the liberty to give a Detail of the most Material Defects I have observed in Matters of this kind. Not that I mean to find fault with what has been done in Cases of pressing Necessity, but to show the unspeakable Service one might do the State, if there could be a way found out to supply such a Necessity, without being obliged to have recourse to such Means and Ways.

The first of all is, the Injustice in Taxing one Man high, who is no more liable to it than another who pays nothing, or much less than he, and for which there is no other reason given him but the Exigencies of the State; which always holds good with respect to the State, but the poor Man is much to be pitied, who, notwithstanding his having paid before on several other Accounts, and in other Places, finds himself distinguish'd by the Imposition of a new Tax, which he must necessarily pay, without having the Liberty to offer his Reasons why he ought not.

The

The second is, the Usury which the Farmers exact, both from the Private Person that pays, and from the King that receives; which amounts to no less than a fourth of the whole, and sometimes more.

The third is, the Charges of Constraining, which often rises higher than the Principal it self.

The fourth consists in the Annuities, Wages, and Pensions, by which the King has increased his Debts, by the Creation of so many Employments and Offices, by settling so many Annuties upon the *Town-House* of *Paris*, the Post-Offices, the *Tontines*, and the Augmentation of Sallaries, *&c.*

The fifth consists in freeing a great many People from the Tax, whose Exemption falls directly on the People, and indirectly on the King.

The sixth, by compleating the Ruin of those who had still something left, have cut of all manner of Relief from the Peasants, who always had recourse to those in their most urgent Necessities.

And the seventh, in that the *Extraordinary Affairs* having produced a Multitude of smaller Impositions upon all sorts of Goods, have interrupted Trade, by diminishing the Consumption. And Experience plainly shows, that such Impositions serve for no other Purpose than to enrich the Farmers of the Revenues, to vex the People, and to hinder the Sale of Goods, and after all bring little or no Money into the King's Coffers.

Thus all those *Extraordinary Affairs* (as they're call'd) whatever way you turn them, are always equally Prejudicial to Prince and People.

There

There remains one Remark more to be made, and it is this, that the Tax, the Salt, the Aids, the Customs, *&c.* might well be continued, provided the Abuses that have been introduced, were rectify'd; but this cannot be done with respect to the *Extraordinary Affairs*, which cannot be renewed from Year to Year, at least under the same Title; and therefore how many soever you make of them, one is sure to see an end put to them in a little time: And it is probable it is this Consideration has made our Enemies prolong the War; since it is not to be doubted but they are well informed of what passes among us.

I could enlarge upon the Inconveniencies that attend the Provincial Customs, both on the Account of the Offices being situated in the middle of the Provinces of *France*, and the excessive Taxes, and the Frauds of the Commissioners, but I choose to pass over those, and be as brief as I can. And therefore I will not enlarge any further on that Head, nor on the Capitation; which having been done all on a sudden, and in haste, hath run into inevitable Mistakes, which have considerably lessened what might have been expected from it, and occasioned infinite Confusion and Injustice.

What a mighty Blessing would it be to the Kingdom, if the King could supply his Necessities by easie and natural Methods, without being oblig'd to have recourse to Extraordinary Means, whose weight is ever insupportable, and Consequences dismal.

Since in every State every Individual Subject stands in need of its Protection for their Subsistance, and Maintainance in their several

ral Conditions and Circumstances; it is highly reasonable that all should Contribute according to their Incomes, towards the Charges and Support of it. This is the Design of the Maxim we have placed at the beginning of these Memoirs. There can nothing then be more Unjust, than to exempt from this Contribution those who are most able to pay it, and to lay the whole Burthen on those who are least in a Condition to do it, and who must necessarily sink under its Weight; which otherwise would be very light, were it bore by all in proportion to their Strength. From which it is evident, that all Exemptions in this respect, are Abuses which ought to be reformed.

It seems to me, after much Reflection, and long Experience, that the King has a sure and Effectual Remedy for all these Evils, whether Present or Future.

This consists in obliging every one, in proportion to their several Incomes, to contribute towards the Publick Charges; but still in a gentle and easie way, and in observing such a due Proportion that none might have Reason to Complain; for the Distribution should be so Just, that tho' every one, from the greatest to the smallest, should bear a part, yet the Burthen should not lie too heavy on any one; because every one's share should be in Proportion to his Income.

It will be a further Advantage of this Expedient, That in troublesome Times it will supply all the Publick Necessities, without having recourse to Extraordinary Means, by only augmenting the *Quota's*, in proportion to the Necessities of the State. For Example, if the ordinary

ordinary *Quota* be the Twentieth of the Income, it may be raised to the Fifteenth or the Tenth, only in Proportion, and according to the continuance of the Necessity; without any ones paying twice for the same Income, or being distressed for the Payment; because the Recovery of those Funds will always be in an easie and natural Way, and with little or no Charge, as shall be shewn hereafter.

I reduce this General Contribution to Four different Funds.

The

The First Fund.

Which comprehends the Tythe of all the Fruits of the Ground without exception.

THE first Fund is a real Receipt in kind of the Fruits of the Earth to a certain Proportion, in lieu of the Tax, the Aids, the Customs or Tolls from one Province to another, the Tenths, and the other Impositions. This Receipt I call a *Royal Tythe*, which is to be generally raised out of all the Fruits of the Earth, of what kind soever; that is, Corn, Wine, Woods, Meadows, Pasturage, *&c.*

I have at last fixt upon this Scheme, after having for a long time weigh'd and compar'd it with the Land-Tax, and the Twentieth Penny, all the other being full of Incertainties and insuperable Difficulties.

What has always been found fault with in the Imposition of Taxes, and what the repeated Ordinances of our Kings have never been able to remedy to this day, is, That the Impositions have never been Proportioned to the Incomes: both because this Proportion requires an exact knowledge of the Value of the Lands, in themselves, and with relation to the Neighbouring; which very few do understand, or endeavour to inform themselves of, because they think it would require too much Pains and Time to acquire it: And because those who

who are moſt concerned in the Impoſitions, have always been willing to preſerve to themſelves a liberty to ſhow Favour to whom they would, in thoſe parts where the Poll-Tax prevails. And as for thoſe parts where the Land-Tax is in Uſe, by long and certain Experience it is plain, That the ancient Eſtimates have no manner of Proportion to the preſent Product of the Land: and that there is a vaſt Diſproportion in the Impoſition, not only between one Pariſh and another, but even between Land and Land in the ſame Pariſh: which comes to paſs, either becauſe, as in Human Bodies, the Ground changes its Temper, and has not always the ſame degree of Fertility: or by the Uneavenneſs of its Surface, which makes a mighty difference; or by the Knavery of the Surveyors. As happened once in the Generality of *Montauban*, where the late Mr. *Pelot* was Intendant; who being deſirous to reform the Diſorders of the ancient Regulation, by a Commiſſion from the Council, had a new Eſtimate made by ſome Surveyors, who Cheated him, notwithſtanding all the Care and Application he uſed in chooſing them: inſomuch, that, as the moſt intelligent People of that Country told him, It had been much better for that Generality, if he had let things ſtand upon the ancient Foot they were on, becauſe the Inequalities of his Tarif were greater than they had been formerly.

The Eſtimate that was made in *Dauphiné*, in the Year 1639, had no better Effect. There was ſo little Proportion obſerv'd in it, and the Inequality was ſo great, that Mr. *Bouchu*, Intendant of that Province, has begun another, which

which he has carried on with the greateſt Exactneſs and Application theſe two or three Years paſt. And it is ſaid it will take him ſeveral Years more to finiſh it; and after he has beſtow'd all that Time and Pains upon it, he may be very ſure, that after all, there will be Complaints againſt it. From hence one may judge how hard a matter it is to make true and juſt Eſtimates of the intrinſick value of Lands, either as to themſelves, or with relation to thoſe that lie near them: or of one Pariſh, or of one Country in reſpect of another.

Beſides, in theſe Provinces, as well as in *Provence* and *Britany*, there is a diſtinction to be made between thoſe Lands that are properly Noble (as they call them) or Lordſhips, and Lands of Soccage, and of ſeveral ſorts of Exemptions; which unleſs every one pay, it is to no purpoſe to endeavour any Reformation.

One would think, that in thoſe Parts where the Land-Tax is in Uſe, thoſe that are liable to it ſhould be free from all thoſe Exactions and Extortions that are practiſed elſewhere in the raiſing of Taxes; but the Complaints there, are no leſs than in other Parts; for there the Receivers will have their *Paragouante*, or Preſent, and their Inferiour Officers are as great Harpies there as any where elſe; inſomuch that neither Mr. *Pelot*, notwithſtanding all his Severity and Exactneſs, nor any of his Succeſſors, Intendants of the Generality of *Montauban*, or even in *Bourdeaux* and other Parts, have ever been able effectually to remedy it. It is not altogether the ſame in *Languedoc*, and *Provence*, thoſe being what they call *Pais d'Etat*

d'Etat, or Countries that Tax themſelves, but the Abuſes are more or leſs every where.

All theſe Inconveniencies might be redreſs'd by gathering the Tythe of all the Fruits of the Ground in kind. Formerly that was the Revenue of our ancient Kings, and the moſt natural, and leaſt chargeable Duty upon the Husbandman. The Proportion obſerved in it is ſo Natural and ſo Preciſe to the preſent Value of the Land, that no Surveyor, however expert he may be, is able to make ſo juſt a Calculation and Eſtimate. If the Soil is good and well Cultivated, it will yield a great deal, but if neither, but very little, but in a Natural Proportion to its true Value. And as this way of raiſing the Tax, and the Aids together would free the Husbandman from the fear of having his Taxes heightned upon him next Year; in thoſe Parts where the Poll-Tax prevails, ſo it may reaſonably be expected, that the Product of the Ground will increaſe to near half, by reaſon of the Care and Improvement that will be beſtow'd on it, and conſequently the King's Revenues will riſe in Proportion.

You have ſeen then the firſt Defect in this Diſproportion happily removed, and in ſuch a manner, that it will not be in the Power of Man to change it.

The Second, which comprehends the Evils that attend Exactions, is likewiſe for ever baniſh'd by Eſtabliſhing this Syſtem. For the Husbandman having paid his Royal Tythe, as he does the Eccleſiaſtick, upon the ſpot, in the Harveſt time, has nothing to fear from the Collectors of the Taxes, nor the Receivers, nor any of their Officers; and all that Animoſity,

moſity, and inveterate Hatred that perpetually rages among the *Peaſants*, by reaſon of the Diſproportionable Impoſitions of Taxes, where each is over-rated in his turn, will ceaſe at once: and they will all become good Friends, and have no fault to find with one another, and every one will have a ſtock of Cattle according to his Subſtance. And all the Paſſages will be free and open from one Province to another, and from one Place to another, and all Cuſtoms confined to the Frontiers. An Inland Trade will quickly begin to flouriſh over all the Kingdom, by the great Conſumption that will be made; which will enable the Peaſant to pay his Maſter with Eaſe, and make himſelf live comfortably.

It remains now to enquire, what Revenue this Fund will produce, on what *Quota* this Tythe muſt be fix'd?

To that end, to ſureſt way, in my Opinion, will be to make the Experiment upon ſome one particular Province, *Normandy* for inſtance, in which there are all ſorts of Soils, good, bad, and indifferent: and I chooſe this the rather, becauſe I had a Friend of mine there, who was a Man of whoſe Exactneſs and Diligence in that Matter, I was perfectly well aſſured. Having Meaſured this Province upon the beſt Maps, it was found that the three Generalities of which it is made up, *viz. Roan, Caen*, and *Alenzon*, contain'd 1740 ſquare Leagues, after the Meaſure of the Chatelet, which makes the League 2282½ Toiſes long, and the ſquare League 5 Millions, 209 Thouſand 806¼ Toiſes; which being reduced to Arpens, of 100 ſquare Perches each, and the Perch of 20 ſquare Feet,

as is ſaid before, and the Foot of 12 Inches, makes 4688 Arpens, 82½ Perches.

The Acre is the common Meaſure in the Province of *Normandy*: and this Acre conſiſts of 160 ſquare Perches, and the Perch of 22 ſquare Feet; but the Feet being different, the moſt common Meaſure, and that which they have followed, is of Eleven Inches, and the Inch of Twelve Lines. Of this Meaſure there muſt go 679 Perches and a half in length to make a League, according to the Meaſure of the Chatelet, and conſequently the ſquare League will contain 2885½ Acres ſquare, and therefore thoſe 1740 ſquare Leagues muſt contain Five Millions, Twenty one Thouſand, Six Hundred and Forty Acres.

Subſtract from this a fifth part, for the Rivers and Rivulets, the High-ways, People of Quality's Houſes, Heaths and bad Soil, which amount to a Million, Four Thouſand, Three Hundred and Twenty Eight Acres, there will remain, Four Millions, Seventeen Thouſand, Three Hundred and Twelve Acres.

It has been further examined, what each Acre, through all the Province could yield, one Year with another, in Eleven Years: and tho' ſeveral very expert Perſons have maintained, that there was more Ground that yielded above 150 Sheaves in an Acre, than that yielded under 100; and ſo the Geometrical Proportion would have been 120 to an Acre, one Year with another; yet ſince this Fact has been diſputed by ſeveral very Intelligent Perſons, who think rather that 90 Sheaves to an Acre, wou'd be a much juſter Proportion, by reaſon of the bad Culture for the moſt part, we have taken up with this Eſtimate; becauſe that in a Scheme

Scheme of this Nature, nothing ought to be advanced, but what is commonly received for true.

It muſt in the next place be inquired into, how many Sheaves muſt commonly go to make up a Buſhel of Corn. But the Buſhel being a very unequal Meaſure in *Normandy*, we have reduced it to Weight; which is the ſame over all the Province, and it has been found by unanimous Conſent, that five Sheaves commonly will at leaſt make a Buſhel, weighing fifty Pound.

The Pound of Corn, at *Roan* and elſewhere, is commonly worth a *Sous*. So the Tythe of 90 Sheaves, is 90 *Sous*. But becauſe the Land is not ſowed every Year, and in ſome parts of this Province, bears Wheat but once in three Years, it has been thought reaſonable in this Computation, to reckon only two Years of the three, becauſe the Tythe of the leſſer Grain of the ſecond Year, together with the Graſs of the three Years, and that of the Pulſe, may be worth the Year of Wheat. Theſe two Years then will give nine *Livres*, which divided into three, will give three *Livres* a Year for each Acre; which is about Forty *Sous* the Arpen.

There being a great deal of Wood in *Normandy*, it would ſeem unreaſonable to put the Acre upon the Foot of Arable Ground; but conſidering that there is a great deal of Meadow and Paſture Ground, which yields much more than the Arable, the one may make amends for the other.

From which it follows, That theſe Four Millions, Seventeen Thouſand, Three Hundred and Twelve Tythable Acres, will give

Twelve Millions, Fifty one Thousand, Nine Hundred and Thirty Six *Livres*, counting upon the Foot of a Tenth part. 12051936 *Liv.*

Now the King does not raise out of the Province of *Normandy* but Four Millions for the Taxes, and about Two Millions, Seven Hundred Thousand *Livres* for the Aids and the Customs of Export and Import; without reckoning what it costs the People for raising these Duties, which amounts to the Fourth part of the Impositions at least, by reason of the great number of Officers, and others that are imployed by the Receivers of the Taxes and the Aids. Wherefore this Tythe will exceed all the Kinggets by the Tax and the Aids, by the Sum of Five Millions, Three Hundred and Fifty one Thousand, Nine Hundred and Thirty Six *Livres*.

Though I have found that this Calculation is pretty just, nevertheless since we cannot be too sure in a Matter of this Consequence, it is fit to see whether what we think to be true in the Speculation, is likewise so in the Practice. I have said, that we must Measure a League every way Square, in a spot of Ground that is neither good nor bad, and to see what it actually pays of Ecclesiastick Tythe. This was done on the 24th of *September*, 1698. four Leagues above *Roan*, by my Friend, accompanied by several Expert and Judicious Surveyors. They could not Measure a whole League every way Square, by reason of the Woods, but they did half a League with great Exactness; which enclos'd the two Villages and Parishes of *Reninville* and *Canteloup*; that is 721 Acres, Seven Eights, of the above-mentioned Measure, which makes 1172 Arpens, 14¼ Perches, at 20 Square

Square Feet to a Perch, as above; which is just the Fourth part of a square League.

They found that there was about a Fourth part very bad Ground, and besides that, in Woods and Commons, fifty Acres, which were not Tythed, no more than the two Gentlemens Seats, with their Parks and Inclosures. Notwithstanding which, the great Tythe of these two Parishes, which belongs to the *Chartreux* of *Gaillon*, as Abbies of St. *Catherine*, is actually form'd at Six Hundred *Livres*: and the Tythe of the Parson is valu'd at Eight Hundred *Livres*, which makes Fourteen Hundred *Livres*. From whence we may reason in this manner.

If the Fourth part of a Square League, in indifferent Soil, including two Mannors and their Appurtenances, which pay nothing, give Fourteen Hundred *Livres*, of Ecclesiastical Tythe, the square League will give Five Thousand, Six Hundred. Consequently the Seventeen Hundred and Forty Leagues, which make the Extent of the Three Generalities, of which the Province of *Normandy* is made up, will give Nine Millions, Seven Hundred Forty Four Thousand *Livres*. 9744000 *Livres*.

Which is short of the above mentioned Calculation, by Two Millions, Three Hundred and Seven Thousand, Nine Hundred and Thirty Six *Livres*: and this ought to be so. For the Ecclesiastical Tythe, the Model upon which we have made this Estimate, tythes neither Woods nor Meadows, nor Pasture Ground, and takes no more than the Eleventh Sheaf; whereas the Royal Tythe extends to Woods, Meadows, Pasturage, and even Pulse, as high as the Tenth part: and consequently this Tythe must

 exceed

exceed the Eccleſiaſtick, at leaſt a Fourth part, and above a Third in thoſe parts where the Eccleſiaſtick Tythe comes only to the Thirteenth Sheaf, and much more ſtill, where the Fifteenth or Twentieth only is exacted, as in *Provence* and *Dauphiné*, and ſeveral other Parts: For the *Quota* of the Eccleſiaſtical Tythe is very different. It is not that I would have the Royal Tythe raiſed to the Tenth part; for I will hereafter give the Reaſons why I think it ought not to be carried ſo high; but what I mean is, to ſhow the Proportion between the Taxes, the Eccleſiaſtical, and the Royal Tythe.

Tho' this Experiment is ſufficient to convince any one, yet I think it neceſſary to bring it up to a Demonſtration: And to that end, I ordered a Compariſon to be made between the Product of the Tax, and the Eccleſiaſtical Tythe, in Fifty Pariſhes taken one after another, in the ſame part of the Country; which was done upon Fifty Three, including the two above-mentioned: and it was found that the Eccleſiaſtical Tythe exceeded the Tax, in all thoſe Pariſhes taken together, one Third and above. For the Tax of thoſe Fifty Three Pariſhes, amounts to but Forty Six Thouſand, Three Hundred and Seventy *Livres*, and the Eccleſiaſtical Tythe to Seventy Three Thouſand and Eighty *Livres*. Thus the Tythes exceed the Tax by the Summ of Twenty Six Thouſand, Seven Hundred and Ten *Livres*; which is above one Third. And if the Royal Tythe was raiſed at the Tenth part, and the Eccleſiaſtical but at the Eleventh, and if the Woods, Meadows, and Paſture Ground were Tythed, it is evident, that theſe Fifty Three Pariſhes, would yield the Double of the Taxes.

By

By which it appears, that if the Royal Tythe was but at the Twentieth part, it would, together with the other additional Funds, ſupply all the Neceſſities of the State.

Here is then a Demonſtration, not only that this Royal Tythe is ſufficient to ſupply the Funds of the Taxes and Aids, but likewiſe of ſeveral other Impoſitions, which are much more hurtful than profitable to the State, and ſerve to no other purpoſe but to enrich ſome Farmers of the Revenues, and to maintain a multitude of Rogues and Vagabonds, who might be very uſefully employ'd ſomewhere elſe.

Some perhaps will ſay, That this Royal Tythe, or this gathering of the Fruits in kind, is not a preſent and ready Fund, as that of the Taxes and Aids: and that the King, for the Support and Neceſſities of the Government, would need to have ſure and certain Funds on which he might ſafely rely, as he does on thoſe of the Aids, the Taxes, and of the Cuſtoms, from one Province to another.

I do own that the King ought to have a certain and ſure Fund to provide for the Neceſſities of the State; but I do averr, that the Fund of the Royal Tythe is at leaſt as ready as that of the Tax, and that it will always be very ſure. Which I prove thus.

The Tax uſually is not paid in leſs than Sixteen Months, and beſides there are always Inſolvencies. The Experience of what happens between the great Tythers, ſuch as the Biſhops, Abbots and Chapters, and their General Farmers, is a manifeſt Proof, that the King could bring this Fund into his Coffers in Twelve or Fourteen Months, without any Deficiency at all. For commonly the firſt Term of Payment

 of

of these Farms is at *Christmas*, the second at *Whitsuntide*, or at fartheſt at St. *John*'s day. Nay there are ſome that are paid Monthly before hand. As the late Archbiſhop of *Paris*'s Farmers did, who paid him regularly a Thouſand Piſtoles every firſt day of the Month. Several other Prelates do the ſame, or near the matter, with thoſe who Farm their Tythes. We cannot ſuppoſe the King in a worſe Condition than thoſe who have the great Tythes in his Kingdom, and therefore we may reaſonably expect that he will be paid in Ten Months, as well as they, or at fartheſt in Twelve or Fourteen. It is reaſonable to believe he will be better paid, becauſe Frauds are daily committed in the Eccleſiaſtical Tythes, and it can hardly be ſuppoſed that the King can be cheated in his, if his Officers are Careful and Diligent.

I take for granted, that this Royal Tythe will be farm'd as the Eccleſiaſtick, for Three, Six, or Nine Years; which is no leſs than neceſſary; to the end the Farmers may not demand any Abatement for any Accidents that may happen, ſuch as Froſt, Hail, and the like, and that the Revenues may be certain, and as much to be rely'd on as the Tythes of the Church.

Of all Revenues this Royal Tythe is the eaſieſt; for the Tyther is not obliged to advance any Money, except for the raiſing it, and that is very ſmall in Compariſon to the Revenue. Three or Four Men, and Two Horſes, in an indifferent good and plain Country, will take up Two Thouſand Sheaves of Corn, in Six Weeks time at moſt. This Corn may be threſh'd out at their own Convenience in the Winter time, and thoſe whoſe Occaſions are not very preſſing, will ſtay till a convenient time for Sale comes. It

It will therefore not only be eaſie for the King to find General Farmers for theſe Funds, but even many Sub-Farmers will readily offer themſelves; becauſe the Husbandmen and Peaſants having no ground to fear being overcharged by the Tax for their Farms, will undertake this Employment the more willingly, that it does not require their Pains and Attendance; but at the time when the Culture of Ground does not want them. And if the King would be pleaſed to allow Gentlemen to Farm theſe Tythes, without derogating from their Honour, there's no Reaſon to doubt but that the Office would be mightily ſought after, and inſtead of One, you might have Ten that would offer their Service.

Even the Parſons themſelves would willingly embrace the Employment, both becauſe that by this means they would be freed from the Charges that attend the receiving of the Tythe they pay themſelves, and that they would have a clear Profit beſides, by reaſon that almoſt the ſame Charges they muſt be at to raiſe their own Tythes, would with the Addition of one Man and one Horſe more, according to the Extent of the Pariſh, raiſe the King's Tythe likewiſe.

And tho' it ſhould be neceſſary to have a Barn for holding the Tythe, in every Pariſh in thoſe Provinces that lie on this ſide the *Loire*, for there's no occaſion for them on the other ſide, yet the Charges would be inconſiderable; ſince that for a thouſand or twelve hundred *Livres*, one may build a Barn capable to hold a Tythe worth two thouſand *Livres* at leaſt. And the great Advantage the People would receive by this way of levying the Tax, which

which ſhould always have a natural Proportion to the Produce of the Ground, and which ſhould never be in any danger to be altered, neither by the Malice or Paſſions of Men, nor by the various Junctures of time; and which would deliver the People at once from all the Oppreſſion and Villany of the Collectors, the Receivers of the Taxes, and their Agents, and in ſhort free them from all thoſe Miſeries to which they are reduced by the preſent way of raiſing the Subſidies. I ſay, All theſe Advantages would more than Ballance the Charges of this Barn; which the Farmers might advance, and recover it of the Pariſhes during the ſix or nine Years of their Leaſe.

Moreover, the putting this Scheme in Execution would ſurprize People the leſs that they have already the Experience of the Eccleſiaſtical Tythe: And the dulleſt Peaſant would eaſily ſee that it is a Bleſſing which he cannot value too much: Conſidering, with himſelf, that after he has once paid this Royal Tythe, as he has that of the Clergy, his Heart will be at eaſe all the reſt of the Year, and free from the leaſt apprehenſion, that what he has left ſhall be taken from him under pretence of Royal Subſidies. Nor will he have ground to fear, let the Produce of his Labour or Induſtry be what it will, that his Taxes will be heightned next Year. This will not only encourage him to cultivate his Ground, and to put it in a condition to yield all that can be expected from the greateſt Improvement, but likewiſe to live decently and comfortably upon the Fruits of his Labour and Induſtry, and to give his Children ſuitable Education.

It

It will not be improper in this place to inſert a faithful Relation I had of what happened in the Buſineſs of the Juriſdiction of *Roan*; becauſe thoſe who were moſt concerned in it are ſtill alive, and ready to give the King a true Account of the Matter, if His Majeſty would pleaſe to be inform'd; there being nothing more capable to give a lively Conception of the great Evils that are occaſion'd by the Poll-Tax.

What they call the *Banlieüe*, or Juriſdiction of *Roan*, conſiſts of five or ſix and thirty Pariſhes, which are in the Neighbourhood of this City; ſome of them about a League and a half, others two ſmall Leagues diſtant from it.

As many and as much of theſe Pariſhes as lie within the Bounds of this Juriſdiction, are exempted from the Tax. But ſome parts of ſome of theſe Pariſhes, and almoſt the whole of thoſe that are moſt diſtant from the Town, lie without thoſe Bounds; which are diſtinguiſh'd by Lines drawn from one ſide to the other: And ſince they have the ſame Exemptions the Town has, they pay the ſame Duties of Import which it does, for all the Meat and Drink they conſume.

Though this Exemption is but imaginary, as will preſently appear, yet it has made theſe Pariſhes be look'd upon with an Eye of Jealouſie, not only by their Neighbours, but even by the Intendants, who could not endure to ſee them in quiet, and ſeeming Plenty, while others were in Trouble and Confuſion, by reaſon of the Difficulties there were in the laying on and gathering of the Taxes.

And

And becauſe it is one of the greateſt of thoſe Difficulties, and which happens very often when the King raiſes the Taxes, to know where Taxes ought to be increaſed, and where to be diminiſh'd, there has hardly been a time when that Matter came under Conſideration, that the Exemptions of the Pariſhes within this Juriſdiction have not been narrowly examin'd: And no Man has done that with more Application than Mr. *de Marillac*. He thought he could do nothing more Juſt, and more Advantagious for the Election of *Roan*, which was over-rated, than to make theſe Pariſhes bear a part of the Burthen. But ſince there is no removing this Exemption, without putting thoſe Pariſhes upon the ſame foot with thoſe that pay Taxes, that is diſcharging them from the foreſaid Duty of Conſumption, they don't inſiſt ſo much on this Matter, as on the Diminution that ought to be made in favour of the Farmer of the Aids. And it being evident upon the ſtricteſt Examination, that thoſe Pariſhes, had they been Tax'd, would have paid, at moſt, but five and twenty thouſand *Livres*, do now actually pay above forty five thouſand *Livres* of Duty on Conſumption, of which there muſt have been a Diminution made to the Farmer of the Aids, it has been thought adviſeable to let the Buſineſs of the Exemption alone, and to let them live in the ſame Condition they have been before.

From hence it appears, that there was Reaſon for ſaying, that this Privilege or Exemption had nothing real in it, and exiſted no where but in the Imagination of thoſe who fanſied they enjoyed it; becauſe it freed them from

from thoſe Vexations which they ſee are inſeparable from the Impoſition and levying of Taxes.

The Inhabitants of the Pariſhes within this Juriſdiction make no Account of the Overcharge of thoſe Duties, nor of the Roguery and Tricks that are put upon them by the Commiſſioners of the Aids, who every day invent new ways to get Confiſcations to themſelves, which is almoſt impoſſible to avoid. Nevertheleſs, it being in the Power of thoſe Inhabitants to fix that Impoſition according to their manner of Living, and that they pay nothing if they can live on Bread and Water, they will be content with their Conditions, and be envited by their Neighbours.

Every one complains, and not without Reaſon, of the Frauds and Tricks that are daily practiſed by the Commiſſioners of the Aids. Every Man's Door muſt flie open to them as often as they deſire it: And if it happens that a poor Man, for the Suſtenance of his Family, ſhould out of one Hodſhead of Cyder or Perry make three, by adding two of Water, as is frequently done, he not only hazards loſing all, but alſo paying a ſwinging Fine: And he comes off well if he is Acquitted for paying for the Water he drinks.

But this is nothing in compariſon of the Miſery of thoſe Pariſhes that are liable to the Tax; for there it is neither their living plentifully nor poorly, nor their good or bad Circumſtances which regulates the Proportion of their Impoſitions; but Envy and Malice, Protection, Favour, and Animoſity; and Poverty, whether real or pretended, is ſure to be Oppreſs'd. And if there is one whoſe Circumſtances

ces are easie, he must by all means take care that his Neighbours know nothing of it. He must carry his Precaution to that degree, as to deprive himself even of Necessaries, for fear of being thought Rich: For the Miserable Person that's lyable to Taxes, must, without weighing the Matter, prefer Poverty to a Competency; which after it has cost him much Uneasiness, serves to no other purpose but to make him the more deeply sensible of the Loss of his Ease, according to the Humour or Jealousie of his envious Neighbours.

In short, the Inhabitants of the Parishes of the foresaid Jurisdiction provide themselves with Cloaths sufficient to guard themselves against the Inclemencies of the Air, without fear that from that precaution any one should draw Consequences prejudicial to their Interest: Whereas, if they go but a quarter of a League from home, they shall see some of their Neighbours, who have much more Land than they, all in Tatters, expos'd to the Injuries of Wind and Rain; and all because a whole Coat would infallibly bring an Overcharge of Tax upon them the next Year.

Here I cannot forbear telling what I observed at *Honfleur*, which is; That the Inhabitants, to be rid of the Misery and Oppression which attended the Tax, not only compounded for the Sum they us'd to pay every Year, which was seven and twenty thousand *Livres*; but also to obtain this Composition, charged themselves with the Sum of a hundred thousand *Livres*, which they borrow'd at Interest, to be employ'd upon the Reparations of their Harbour. So insupportable were their Taxes, and

and so rigorous the manner of levying them.

Now, to apply all I have been saying concerning this *Royal Tythe*, upon the Experiment made in *Normandy*, to the whole Kingdom in general, I reason thus:

France in its present Extent, exactly survey'd, contains thirty thousand square Leagues, of the measure of the *Chatelet* of *Paris*. Let us then Substract a * fifth part for the Rivers, Highways, Hedges, People of Quality's Houses, Moors and Heaths, and other Ground which yield little or nothing, there will remain four and twenty thousand Leagues able to pay Tythe; which, upon the foot of the foresaid Essay, which is 5600 *Livres* on the Square League, of Church Tythes, allowing, only the eleventh Sheaf, it will amount to a hundred and thirty four Millions, four hundred thousand *Livres*, and much more were, the Woods, Meadows and Pasture Ground Tyth'd.

I

* *This Substraction of a fifth part was not made in the Essay above-mention'd of the Sqnare League, and regard was had only to the Effective Produce of the Church Tythes, without taking in the bad Ground; the Woods and Commons within that space of Ground, and the two Mannors, with their Parks and Enclosures, which Method is to be observed all along. From whence it is evident, that it was not absolutely necessary to make any Deduction. We dave done it however to render this Scheme as little liable to Censure as was possible; and to make its usefulness appear evidently to every one.*

* I will reduce this Sum to a hundred and twenty Million, and instead of the full Tythe, or tenth part, will allow only a twentieth, or half Tythe, for this Fund; reserving still a Liberty to raise the *Quota* according to the Exigencies of the State, as has been said, and as shall be more fully treated on hereafter. So this Article shall go for sixty Million of Livres, for the *First Fund.* 60000000 *Liv.*

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* *By the following Second Tables you will see this Fund reduced to Fifty Million, and the other in Proportion, and yet sufficient.*

The

The Second Fund,

Comprehending the Tythe of the Revenues arising from the Houses in all the Cities and great Towns in the Kingdom, Mills of all sorts; of Industry, Annuities upon the King; Sallaries, Pensions, and Wages, and all other Incomes not included in the First Fund.

THE Taxes and Aids, under which I comprehend the Provincial Customs, being converted into a Tythe of the twentieth part of the Fruits of the Earth, to be received in kind, it will be found that above the half of the Rents and Incomes of the People of *France* pay nothing; which must needs be a manifest Injury to others; because they being all equally Subjects, and under the Protection of the Government, every one of them lies under a particular Obligation to contribute to its Support and Necessities, in proportion to their Incomes; which is the Foundation of this System. For the higher any one is rais'd above others, either by his Birth, Dignity, or Riches, the more does he need the Protection of the Government, and the more it concerns him to support its Honour and Authority; which cannot be done without great Charges. There remains nothing then but to find out what every Man's true Yearly Incomes are, to the end he may be justly and Proportionally Taxed.

To this Effect, there must be an exact List of all the Inhabitants of the Kingdom; which would be no hard Matter to do, since it is as good as done already, if the Curees as they are order'd in all the Rituals, have Rolls of all the Souls in their respective Parishes. But in Case they should not have them, I will subjoyn to these Memoirs a Model for taking such a List, which may very easily be put in practice.

All the People of this Kingdom are either those of the Sword, those of the long or short Robe, or *Plebeians*.

Those of the Sword are, the Princes, the Dukes and Peers, the Marshals of *France*, and the Great Officers of the Crown; the Governours and Lieutenant-Generals of Provinces; the Governours and Great Officers of Towns and Fortifi'd Places; all Officers and Soldiers, both by Sea and Land, and all the Gentlemen of the Kingdom.

Those of the Robe are, either Clergymen, or the Officers of Justice, of the Revenues, or of the Magistracy.

The *Plebeians* are, either *Burgers* who live upon their Estates or Employments, or Merchants, Tradesmen, Husbandmen, Journeymen, and Day-Labourers.

All these in their several Ranks and Conditions, have Rents or Incomes, by which they and their Families are maintain'd: And those consist either in Lands, or Patrimony, in Houses, Mills, Fisheries, Ships or Boats: Or in Sallaries, Pensions, Gifts or Gratifications from the King, or from those to whom they give Personal or other Service: Or in Profits arising from their Offices and Imployment:

ployments: Or in their Commerce and Trade: Or in the Labour of their Hands, if they are Tradesmen, Journey-men, or Day-Labourers.

It only remains then to find out what those Rents and Incomes are, for the just Regulation and fixing of the *Royal Tythe*, and the Methods of receiving it. Nor do I think there will be any great Difficulty in the Matter, if due Diligence and Application be used: And if the King would please to issue out his express Orders, which should be rigidly put in Execution, importing Confiscation of all such Rents and Incomes as should be hid and concealed, and a Penalty of paying double for not having made a faithful Report of them. By this means, and by the exemplary Punishment of such as did presume to elude the Orders, and not conform themselves in all things to them, all might be brought about. There would be no more to do but to name Men of Worth and sufficient Abilities; who should be well inform'd of the King's Intentions, well paid, and sufficiently Authoriz'd to enquire into all those different Rents and Incomes, and to remove themselves from place to place as there should be occasion.

The following Detail will be of great use for the clearing of this Proposition.

In the first place. There is no necessity for making a separate Article for the Clergy; because what they possess and enjoy consists either in Tythes, Lands, Houses, Mills; in Offices, or in Pensions.

If it be Tythes, the Royal Tythe, which is the first Fund, having been receiv'd out of the Ecclesiastical, they will thereby have satisfi'd

the Contribution to which their Tythes are liable to the State. And the Case is the same if it be in Lands.

If they consist in other things, which are to be mention'd afterwards, they are on the same Foot as other Subjects are, who have the like Effects, and they must contribute as those do to the Charges of the Government, in the manner hereafter specifi'd.

Secondly, There being Lists and Registers of all those that have Pensions, Sallaries, and Grants from the King, by what Name or Title soever they are call'd, and of what Nature soever they are: As also, of what Rank and Condition the Persons are who enjoy them, it will be no difficult Matter to know the Sum of them every Year.

Thirdly, The Houses of Cities and Towns throughout the Kingdom, the Mills, Fisheries, Rivers, and Ponds, are things which cannot be concealed. And by the Method I am to propose, it will not be impossible to know the Produce of all Trades and Handy-crafts.

Fourthly, The Wages of all the Domestick Servants of both Sexes within the Kingdom, are easily discovered.

It will not be improper in this place to speak a little about Rents, to show how much of those will come into this Fund. Those are of two sorts, *viz.* Lordships and Real Estates, or Mortgages and Annuities; of the first, some are certain and fix'd, and are paid in Money, Corn, Fowl, *&c.* and this is what is properly call'd Lordships. The other is receiv'd in kind, in Harvest time, to a certain Proportion, according to the number of Sheaves the

the Ground yields, and this is what we commonly call *Champart* or *Agrier*, Field-Rent.

Supposing then, that the *Royal Tythe* has the preference of all other, and is rais'd first, and that it affects all the Earth produces; it follows, that it would Tythe those Seignieurial Rents, which are not due, especially in *France*, where, in the sense of the *Feudal Law*, they are no Villains, but because of the Fruits of the Earth; which was given to the Vassals upon this condition. This is plain with regard to the Rents of the first kind, and an Example will make the Fact evident with respect to the other.

Let us suppose, that the Lord or Proprietor of any Lands has a Right of Field-Rent to the fifth Sheaf, of six score he takes twenty four. But the *Royal Tythe* having been first gather'd, and having, according to our Scheme, taken six out of six score, it is plain there remain but a hundred and fourteen; out of which the Field-Rent will get but Two and Twenty, and four fifth parts; which shows that it has paid the twentieth part. So that it being one of the Principal Maxims upon which this Scheme is Founded, That the same Rent should not pay twice, it follows, that this Rent having satisfi'd in the *First Fund*, it ought not to pay in the *Second*.

The Case is almost the same with regard to Annuities and Mortgages purchased with Money, or by Grants or Legacies, which ought not to come into the *Second Fund*, but in so far as some of them ought to return to the King, out of those he has charged himself with: Whether those settled upon the Town-House of *Paris*, the *Tontines*, and the *Post-Office*, upon the Salt, and other the like Funds. For all these Annuities being Mortgages upon those Funds,

or upon things that are of the Nature of Funds, ſuch as Employment and Offices in the Judicatures and Finances; and that all thoſe Funds are liable to the *Royal Tythe*; it follows, that having been paid upon the General Fund, nothing can be demanded out of theſe particular Annuitses.

One Example will ſet this Matter in a very clear Light. Mr. *Dubois* poſſeſſes Lands worth Six Thouſand *Livres* a Year; let us ſuppoſe that the Regulation of the *Royal Tythe* for this Year is at the Fifteenth Sheaf, and the reſt in proportion: This Land muſt pay to the King, or his Farmer, Four Hundred *Livres*; which is the Fifteenth part of the whole Rent, and which is to be rais'd out of the Fruits of the Ground, without regarding whether this Eſtate is incumber'd or not. Nevertheleſs Mr. *Dubois* owes to Mr. *Dejardins* Thirty Thouſand *Livres*, for which he pays him Yearly Fifteen Hundred *Livres*; which is the Fourth part of the Yearly-Rent of this Land. It is evident then, that this Annuity of Fifteen Hundred *Livres* having paid the *Royal Tythe*, when the whole Tythe of all this Eſtate, which was Mortgaged to him, was raiſed out of the Fruits of the Ground, no further Tythe can in Reaſon be demanded of Mr. *Dejardins* for thoſe Fifteen Hundred *Livres*.

It is the ſame in all Annuities by Donation or Legacy, as alſo in all thoſe upon Offices in the Judicature and Finances, and upon all Funds which are Real and Patrimonial.

But thoſe Annuities being a conſiderable and neat Income to thoſe who have them, who receive them without any Trouble or Charge; and the Contributions they were obliged to pay

pay the Government, having been paid by the Proprietor of thoſe Lands which were Mortgaged to them; it is juſt and reaſonable that the King by his Declaration ſhould give Relief to the Proprietors of Eſtates againſt thoſe who have Mortgages or Annuities upon them, for the *Royal Tythe* which they have advanced. This will breed no Difficulty nor Quarrel betwixt them, becauſe the Proprietor of the Land has no more to do but to retain in his own hand what he has advanced for the *Royal Tythe* of this Annuity. Thus Mr. *Dubois* will have Right to retain out of Mr. *Dejardin*'s Annuity, what he has paid the Publick for him, and ſo reimburſe himſelf; which will prevent all Partiality, and ſiding with particular Families.

I come next to make an Eſtimate of the ſeveral parts of this *Second Fund*, and to know as near as may be, what each will yield. And this is the Method I take.

I will begin with the Houſes of the Cities and great Towns of the Kingdom. Whether they are inhabited by thoſe to whom they belong, or are let to others, it is reaſonable they ſhould pay the *Royal Tythe*, or the Twentieth of the Rent, or of the Intereſt taken upon the Foot of their Value, the Fifth part of that Intereſt or Rent, being deducted for Reparations.

A Landlord, for Example, lets a Houſe for Four Hundred *Livres*; the Fifth part, which is Fourſcore *Livres*, ſhall remain to him for keeping his Houſe in Repair: So he is accountable only for Three Hundred and Twenty *Livres* to the Tythe, at one Twentieth Part; which conſequently will yield Sixteen *Livres*.

If the Proprietor lives in his own Houſe, it will

will be easie to know the Value; either by what it has been let for formerly, or by the Contract made with the Person he bought it of, or by the Estimate that may be made of it, according to its Situation, the number of Stories, the Solidity of the Building, or by the Value of the Neighbouring Houses, which look to the same Street. This Estimate once made, we may presently know what the Interest will be; a Fifth of which being deducted for the Reparations, the rest will be liable to the Tythe.

To learn easily what Tythe may arise out of all the Houses of the Cities and considerable Towns of the Kingdom; I suppose that we may reckon at least Eight Hundred Cities and large Towns, where the Houses may be valued: And may very safely suppose also, that in every one of those Towns, taking one with another, there are no less than Four Hundred Houses; which make in all, Three Hundred and Twenty Thousand Houses.

* Comprehending *Paris* in the number of these Great Towns, we may confidently suppose that they are let at a Hundred *Livres* each, one with another, deducting still a Fifth Part for the

* *If it be true, as some Affirm, that there are in* Paris *alone Four and Twenty Thousand Houses that face the Street, not reckoning those that are backwards; and that of the former, there are at least Four Thousand that have great Gates,* porte Cochere; *which, reckoning one with another, cannot be let under Two Thousand* Livres *each, making Deduction of the Fifth Part for Reparations,* &c. *and the other Twenty Thousand at Six Hundred* Livres; *it follows, that the Houses in* Paris *alone, at the Twentieth Penny, will furnish to the* Royal Tythe, *a Million of* Livres *at least.*

the Reparations. Wherefore this Article will amount to the Sum of Two and Thirty Millions; the Tythe of which, at the Twentieth part, will come to Sixteen Hundred Thousand *Livres*; which is certainly the lowest Calculation can be made of the Tythe of all the Houses, of all the Cities and large Towns in the Kingdom. 1600000 *Liv.*

The Surface of the whole Kingdom of *France* containing, as has been said already, Thirty Thousand square Leagues, and each League 550 Persons at least; one can allow no less than two Mills to each square League; each of which will yield to Master and Servants together Three Hundred and Thirty *Livres*. But because such Possessions do often want repairing; and that they are not usually valued at above Ten or Twelve Years Purchase, we may reasonably deduct a Fourth Part for Reparations; and so the Sixty Thousand Mills will be rated Yearly at Fourteen Million, Eight Hundred and Fifty Thousand *Livres*: The Tythe of which, at the Twentieth Penny, will amount to Seven Hundred and Forty Two Thousand, Five Hundred *Livres*. 742500 *Liv.*

It is to be observed, that the preceding Article is founded only on Corn-Mills; and that besides these, there are others, *viz.* for Forges, Finaries, Oyl-Mills, for beating Hemp and Bark, Paper-Mills, Powder-Mills, and for Milling of Cloath, and other such like; which ought to pay the ROYAL TYTHE, as well as the Corn-Mills, and which will yield a very considerable Sum; which however we are willing should be thrown in as a Compliment to the foregoing Article.

It

It is reasonable likewise, that all Ships, Barks, and Boats of what Burthen and sort soever, should be liable to this Royal Tythe; which being impos'd at five *Sous* the Tun, might amount to Three Hundred Thousand *Livres.* 300000 *Liv.*

By a modest Computation it may be reckon'd that the Fisheries and Ponds of the Kingdom, will amount to Fifty Thousand *Livres,* 50000 *Liv.*

It is one of the chief Principles upon which this Scheme is founded, That all Rents and Incomes ought to contribute proportionally to the Necessities of the State. No body doubts but the Annuities are an excellent Income, since those they belong to may have them for taking. And therefore there is all the reason in the World they should contribute to the Support and Charges of the Government.

And this is the Reason why, after having said before, That these Rents having paid their Royal Tythe, at the same time the Funds they were upon did so, we have advanced the Justice of giving Relief to the Proprietors of those Funds upon which this Annuity or Mortgage was, against those for whom the Proprietor had advanced the Tythe of their Annuities, out of the Fruits of the Ground. * In this

* *Some Judicious Persons are afraid, that if this Tythe were impos'd upon the Annuities of the Town-House of* Paris, *and others of that kind, it would discredit and be prejudicial to them; but this is a Mistake, considering that these Annuities being paid in ready Money, punctually, and at a prefixt Term, make an Income much more Sure and Convenient, than what arises from Land-Rent: which must be gathered upon a much worse Foot, and more liable to accidents, and abundance of Reparations; which render it every way less advantageous to the Possessor. So that instead of ruining them, I can't tell whether there is not more reason to fear, that the great Abundance and Advantage of these Annuities will not much prejudice and diminish the Value of Land much below what it is.*

It is supposed, and not without Reason, That all Annuities are settled upon certain Funds; but I know, that there are a great many Ecclesiastical and Religious Societies, that borrow Money at Interest, without having any other Fund than that of their Ingenuity and their Vestry.

In this respect the King ought to be in no worse Condition than his Subjects; and since the Necessity of Affairs do Oblige him to Constitute several Annuities upon the Town-House of *Paris,* upon the Post-Office, the *Tontoines,* the Salt, and other Fonds which are punctually paid; as likewise a great many Augmentations of Salaries to the Officers of the Judicatures of the Kingdom; which are much of the same Nature with Annuities; it is reasonable he should have the same Privilege as his Subjects have, to retain in his own Hand the Royal Tythe; and even of the perpetual Pensions which his Majesty has charged himself with to the Knights of his Orders.

Notwithstanding the great Number of those, this Fund will be very considerable. And since it is computed that those Annuities and Augmentations may amount Yearly to Twenty Millions, we will allow here for the Royal Tythe, at the Twentieth Penny, one Million, which will make for the second part of this Fund, 1000000 *Liv.*

The

The third part of this Fund is to arise from the Tythe, at the Twentieth Penny of all Pensions, Salaries, Gifts, and Gratuities, and generally out of all the King pays to his Subjects, of whatever Degree, Quality or Condition they be, Laick or Ecclesiastick, Noble or Plebeian, all having the same Obligation, as they are Subjects to the King and the Government; and therefore all ought to Contribute to their Support and Preservation, out of all they receive, especially out of this which comes neat and ready into their Purses.

So this Article comprehends the Princes of the Blood and the Strangers: The Dukes and Peers, and all the Great Officers of the Crown, the Ministers and Secretaries of State, the Intendant of the Finances, the Governours and Lieutenant-Generals of the Provinces, the Governours and Lieutenants of the King, the Officers of Cities and Strong Places, called *Etats Majors*, the Counsellors of State, the Masters of Requests, the Intendants and Commissaries in the Provinces, all those of whom the Higher and Lower Judicatures in the Kingdom are made up, and in short, all the Magistracy, Officers of the long and short Robe, whether of Justice, or of the Revenues, Nobles or Plebeians, Great or Small, who receive Salaries, Pensions, or any Donative from the King. All these ought to think it their Honour and Happiness to contribute to the Necessities of the State, to endeavour its Preservation and Grandeur, and to do every thing for its Honour and Support.

I reckon that what the King pays Yearly, under the above-mentioned Title of Pensions, Salaries, *&c.* amounts to no less than Forty Millions.

Million. This is what may be easily known, and supposing the Tythe to be at the Twentieth-Penny, will amount to Two Millions.

2000000 *Liv.*

* The fourth Branch of this Fund shall consist of the Wages of the Men-Servants and Maid-Servants within the Kingdom, from the Meanest of them all, to the Stewards or Comptrolers of great Families, even of those of the Princes of the Blood, and the King's Children. All which Servants partaking of the Protection of the Government, ought to contribute, in Proportion, as well as their Masters; as the Custom is in our Neighbour Nations. And I think it reasonable, that those who give their Servants no Wages, ought to pay for them, in proportion to what they ought to give them.

Now I suppose that there are in the Kingdom Fifteen Hundred Thousand Domesticks of both Sexes, whose Wages may be reckoned at Twenty *Livres* each, one with another, and none can be under. This amounts to Thirty Millions of *Livres*; the Twentieth of which will be

* *There are some who show great Dislike to this Article, but without Reason, in my Opinion; for, properly speaking, this of the Servants, tho' one of the Ranks of the mean People, yet the happiest. They take no care about what they Eat, or what they Drink, what they Wear, or how they Lye, it is their Masters that provide all those: and therefore you shall see more Gayety and Cheerfulness in the Footman's Face, than in his Lords'.*

In Holland, *not only the Servants of both sexes pay, but even their Dogs; for every one of which the Master paid, in the Year* 1679. *after the Treaty of* Nimeguen, *a* Dutch Skilling *a Year, which is above six* Sous *of our Money.*

be a Million, and Five Hundred Thousand *Livres.* 1500000 *Liv.*

As it is known what Wages and Salaries the Officers of Justice give to those who are under them, * so it is no hard matter to know the Emoluments that accrue to themselves; especially in all the Higher and Subaltern Judicatures of the Kingdom, where there are Receivers of the Judge's Fees, and where all that the Judges or their Commissioners exact from the Clients is, or ought to be, registred. This would afford a very considerable Tythe, upon the Foot of the Twentieth Penny.

But it would be much harder to discover what is got by the Industry of the Pen, by those whose Emoluments are not liable to be Registred; such as the Attorneys, Counsellors of the Parliaments, and of the other Superiour Courts, and of all the Inferiour Courts and Judicatures, who get considerably. † In this Case we must make the Estimate upon the proportion of Business each one has, and Compound with them after that is known. 'Tis true, many of them will be very untractable, and not deal fairly; but the best way for that will be, to

* *Emoluments of the Judges and their Agents.*

† *Might not the Taxes on these Gentlemen be regulated by the quantity of Stamp-Paper they use. This to me seems a very sure way to know their Practice, and of the Affairs which go thro' their Hands: Or in any other way the first President of every Superiour Court, together with two or three Counsellors deputed out of that Body, and the Intendant with the President of Inferiour Courts should think fit; according to what is now practised for the Capitation in* 1701.

to impose a Fine double their Gains, and besides Prohibition of Practice, upon those who shall not make a fair Declaration: And by this means it might be brought to pass.

As for the Attorneys * of the Superiour and Inferiour Courts, who are a Society, it were better to Estimate the true Product of their Practice in Gross, upon a moderate and reasonable Foot, and to have the Distribution made by themselves, according to the Knowledge they have of one another's Practice.

For Example, There may be in one Parliament a Hundred Attorneys, each of whose Practice, one with another, must be very inconsiderable if not worth a Hundred Crowns. The Royal Tythe, at the Twentieth, will be Fifteen Livers for each: and consequently for all of them Fifteen Hundred *Livres*, and so of the rest.

The Notaries may be rated in the same manner as the Attorneys, every one in Proportion to what his Business brings him. This Estimate must be made with Judgment and a Spirit of Charity, and be brought as low as reasonably it can; because there is always a great Inequality in the Ingenuity and Skill of Men. This is the General Rule which ought to be observ'd in all these and such like Estimates, with regard to all the Gentlemen of the Robe and Pen, but particularly to Advocates or Counsellors, whose

* *I believe this Article would be the most difficult of all; but after all, they could not avoid Compounding; and this would not be so hard a Matter as one would think, if a little Authority were Interposed, and the Method used in the Capitation put in practice.*

whose Talents, God knows, are very different.

From all that has been said on this Head, I think we may reckon, That the Fees received by and for the Officers of Justice, the Magistrates and Managers of the Revenues, the Advocates, Attorneys, Notaries, and all that the rest that live by their Pen and Practice, get by their Employments throughout the Kingdom, may amount to Ten Millions; the Tythe of which, at the Twentieth Penny, will be Five Hundred Thousand *Livres*. 500000 *Liv.*

I supersede the Article of Trade, because I am of Opinion there ought to be very little laid on it, and that only to encourage that part of it which is Profitable to us, and to exclude what is otherwise, and brings nothing but Loss. The first is desireable every where, and at all times, both within and without the Kingdom: And the other is Prejudicial and Ruinous wherever it is carried on. The one must be Encouraged and Promoted, by giving it due Protection; and the other must be Discouraged and Prohibited, as far as is consistent with a good Correspondence with our Neighbours.

Wherefore I will Propose nothing Positive upon the matter of Trade; for the Conservation of which, it were to be wish'd, That his Majesty would please to Constitute a Court consisting of some old Counsellors of State * and

* *Since this was written, there have been Councils of Trade Establish'd in some of the greatest Towns of the Kingdom; and a Royal Council at* Paris, *in which there is one Deputy from each of these Towns. But to the end those Councils might produce a desired Effect, it were to be wish'd that there might be no considerable Alteration made, either in Trade or the Manufactures, without their Advice.*

This is of such Importance, both to the King and Government, that by former Experience it has been found, that the Farmers of the Revenues, for their own Private Interest, have often Propos'd the laying on of certain Duties; which however inconsiderable they may seem at first, have afterwards, and still do great hurt both to the People and to the Government, and after all bring little into the King's Coffers. The Impositions on Hats and Cards, are plain Instances of this; for both those Manufactures are almost lost, and drove out of France *into Foreign Parts, together with those who wrought them, to the Number of Ten Thousand out of the Province of* Normandy *alone; by which means those Nations who use to come here for such Goods, are plentifully furnisht with them at Home, to the great detriment of this Kingdom. Nor are these the only Instances.*

and of twice as many Masters of Requests, with all their Necessary Inferiour Officers; who should have a Correspondence Establish'd in all the Provinces and great Towns of the Kingdom, with the Chief Merchants, and the most Understanding: and even with Foreign Countries, according as there was Occasion, to Enquire and be Informed from time to time of the State of Trade, to the end they might inform his Majesty, and propose to him what they thought most proper to be done for the Maintenance, Increase and Flourishing of it.

This Council ought to be well acquainted with the Worth and Importance of Trade, that recourse

recourse might be had to it in all Impositions upon Merchants and Trading People, or rather their Goods, as far as were consistent with the Safety of Trade, without injuring or spoiling it: And it were well if there were Laws made to prevent the Prejudice of it. The *English* and *Dutch* have such Councils, and are sensible of the good Effects of them.

The Intercourse of Bills to be abolish'd.

But here I cannot forbear observing, That the Circulating of Bills is very Prejudicial to Trade, and therefore ought to be abolish'd. There are *two* Sorts of them, *one* bearing the Name of both *Debtor* and *Creditor*, the *other* only that of the *Creditor*.

The first are Obligations or Promises with bare signing, in which the Interest is paid *per* Advance, or Discounted with the Principal; and are renewed from time to time; which is a way of dealing contrary both to the Laws of the Gospel, and those of the Kingdom. This Trade however is drove by a great many, both to avoid the Hazards that attend Merchandizing, and to have their Money always at hand.

The other Sort are Bills payable to the Bearer, and which commonly include the Interest already paid, as in the former. These are become very common among us; but the Course of them ought to be stopt, because they are pernicious both to the King, and indeed to Civil Society. These Sort in Bills were first brought in Vogue, by the Dealers in the Publick Monies, during the last War, the better to conceal their Effects from any Enquiry that might be made into them.

A certain subtle Man, by his Dexterity and cunning Management, gets himself Credit and Reputation, and heaps himself up vast Riches, at his King and Countries Expences, and dies worth Two Millions in such Bills. His Heirs, after having made themselves Masters of them, renounce his Succession. If he has malversed in the Management of the Publick's Money, or if he has taken that of Private Persons into Hands, their is no Relief against him or his Heirs, because these Bills do not discover their true Owner, and so the Money given must be lost.

The use of Bills of the *first* Sort, ought only to be allow'd among Merchants, and only with respect to Merchandise, and ought to be forbid among all other Persons whatsoever; which would be no hard matter, if a Declaration was made, that they should only pass, and be good between Merchant and Merchant, according to the Laws of Commerce, and that otherwise no Execution could follow upon them.

But I am of Opinion, that the use of the Bills of the *second* Sort, ought to be entirely abolish'd. The shortest, and most easie way to bring this about, would be, not only to deprive them of all Execution, but also to Punish those who signed them, by a considerable Fine. By this means few would accept such Bills, considering they could not force the Payment of them; and as few would venture to sign them, for fear of a swinging Fine.

Let us now return to Commerce. I am perswaded, that the Composition, which might be made in this matter, throughout the Kingdom, in such way and manner as should be

thought most Reasonable and Convenient, without reckoning the Customs upon the Frontiers, which come into the Fourth Fund, might yield a Fund of Two Millions. For we must undervalue the Commerce of the Kingdom, if we do not Rate it at Forty Millions a Year; and therefore the ROYAL TYTHE will amount to 2000000 *Livres.*

Arts and Handycrafts.

There remains still one half of the People, who follow Arts and Handycrafts, and get their Livelihood by the Labour of their Hands.

We have supposed that the Square League contains above Five Hundred and Fifty Persons; but we would not have their Number carried higher at present, because of the Mortality and great Desertions that have happened in the Kingdom, especially since the beginning of the late Wars, which have mightily diminished the People. Upon this Supposition, I reckon that this half will amount to Eight Millions, Two Hundred and Fifty Thousand Souls.

Two Thirds of these must be deducted for the Old Men, Women and Young Children, who work little or none at all.

There will remain then but Two Millions, Seven Hundred and Fifty Thousand Persons; from whom we must further substract the Seven Hundred and Fifty Thousand for the Husband-men, Vine-dressers, and such like, who pay the Tythe out of their Husbandry. There remains to be reckon'd upon Two Millions of Men, whom I suppose to be Artisans or Workmen,

men, in all the Cities, Towns and Villages of the Kingdom.

What I am going to say about these Tradesmen and Workmen, Generally, or in Particular, deserves serious Attention. For altho' this part of the People consists in those we improperly call the Dregs of the People, it is however very considerable, both for their Number and the great Service they do the State. It is They that do all the Course Work both in Town and Country, without which neither could live. It is They who furnish all the Soldiers and Seamen, and all the Servants of both Sexes, and, in short, without Them the State could not Subsist. And therefore care ought to be taken of Them in all Impositions, that They be not Rated above what they are able to afford.

Artisans.

We shall begin with the Tradesmen in the Cities and Towns: And the *first* thing we ought to do, is, to enquire into, and know what a Tradesman may reasonably be suppos'd to Gain, and for this Effect to Examine what his Trade is, and whether it be constant, that is, whether he can occupy it all the Year round, or only for a part of it.

Secondly, What their daily Gains may be when they Work, and the Charges they are obliged to be at, if they are Masters.

Thirdly, How many Journey-men and Prentices the Masters have at Work.

Fourthly, The time they ordinarily lose with relation to their Trade, and the Work they are Employ'd about; and in fine, the

neat Produce of their Labour at the Year's end.

To make this the more intelligible, I will, for instance, take a *Weaver*. He, we will suppose, may Work six *Paris* Ells of Linnen Cloath a day, when the Weather will permit him to Work; and for his Work he hath two *Sous* an Ell; that is twelve *Sous* a day. Here we must take Notice, that he does not Work on *Sundays*, nor Holydays, nor in Frosty Weather, nor on those days he carries home his Cloath to the Owners, nor on those days he is obliged to go to Fairs and Markets to buy such things as are necessary for his Trade, or for his Subsistence: during all which days he gains nothing; and we may reasonably add to all these, some days of Illness, when his Distempers or Diseases hinder him from Working. Here an Allowance must be made, and a Deduction of all those days; in which strict Justice must be observ'd. Wherefore, I allow for the *Sundays* in the Year two and Fifty days, for the *Holydays* eight and Thirty, for their Number is thereabouts, Fifty for the Frosty Weather, Twenty for the Markets and Fairs, and other Occasions, which may oblige him to go from Home, and Twenty for days he is Warping his Cloath, and the days he may happen to be unfit for Working by reason of Illness.

* Thus the whole Year will be reduced to a Hundred and Eighty Working days; which being

* *Though the most part of the Artisans in the great Towns, as* Paris, Lyon, Roan, *&c. gain more than Twelve* Sous *a day, such as the Cloath-Workers, Shearers, Hatters, Hatters, Lock-Smiths, &c. who earn, perhaps, from Fifteen, to Thirty* Sous; *yet considering there are a great many who do not get so much as Twelve, or not above, as the Weaver, for Example, and other of the Meaner sort of Tradesmen, this seems to be a good middle Proportion.*

ing rated at $7\frac{1}{2}$ *Deniers* a day, because we suppose him to gain Twelve *Sous*, his Tythe will come to Five *Livres*, Twelve *Sous*, and Six *Deniers* a Year; which I think is too much for a Poor Tradesman, who has nothing else to live by, by reason of the Augmentations that may happen, which perhaps may raise his *Quota* to double, in the great Necessities of the State. And therefore I am of the Mind, that they ought to regulate the ROYAL TYTHE of Arts and Handycrafts, upon the Foot of a Thirtieth part.

So this *Weaver* shall pay for the Thirtieth part of his Gain by his Trade, Three *Livres*, Fifteen *Sous*, and when it is doubled, which may happen sometimes, Seven *Livres* Ten *Sous*: And adding Eight *Livres* for his Salt, when it is dearest, and when the Minot is sold for Thirty *Livres*; supposing him likewise to be Four in Family, all he is obliged to pay to the King in his most pressing Occasions will amount to Sixteen *Livres*, Six *Sous*; which, in my Opinion, is a great Charge upon a Poor Tradesman, who has nothing but the labour of his two Hands to live by, and has a House-Rent to pay, and himself, his Wife and Children to Cloath and Feed; the two last seldom being able to earn any thing.

Care ought to be taken to diſtinguiſh between ſuch Tradeſmen as have more Cuſtom than others, and are ſtronger to Work, and more Skilful, and who conſequently gain more, and thoſe who are not ſo good Workmen, and gain leſs, but whoſe Condition in other Reſpects, is the ſame. Theſe Conſiderations are very neceſſary in this matter, which ought to be managed with great Circumſpection, and with regard to Circumſtances, and never without a Spirit of Charity.

Wherefore, in every City and Town in the Kingdom, where there are Corporations and Freedom, there being Liſts made of all the Artiſans * of the ſame Profeſſions, and if it could be computed as near as might be, what, one with another, they could pay towards the Support and Neceſſities of the State, the Diſtribution might be left to the Wardens and Livery-Men of the ſeveral Trades, to be made by them, according to the juſt Proportion of every Man's Buſineſs and Gain. For what has been ſaid of the *Weaver* may be applied to *Shoemakers*, *Merchants*, *Hatters*, *Goldſmiths*, &c. and in general to all Artiſans, in Town or Country, of what Sort or Condition ſoever, exerciſing any Art or Handycraft, which to them is in place of Rents or Annuities.

In this Liſt ought to be comprehended likewiſe all Journeymen and Prentices, who work under the Maſters, and their Work to be eſtimated, to the end the Tythe may be ſettled, as has been ſaid. Among

* *If a Tradeſman, beſides his Proper Occupation, ſhould follow Husbandry, he muſt pay the Tythe for that as others do: or if he Exerciſe any other Trade or Employment.*

Among the pooreſt ſort there are a great Number, eſpecially in the Country, who having no particular Calling, yet are abſolutely neceſſary. Theſe are they we call Labouring Men; the moſt part of whom, having little or nothing but their two Hands to get their Living by, hire themſelves, either by the Day, or for a longer time, or to do ſuch a piece of Service, for any that will employ them. It is they that do all the courſe and hard Work; ſuch as Mowing, Reaping, Threſhing, Felling, and cutting of Timber, Tilling the Ground, Dreſſing the Vines, Hedging, Ditching, Grubbing, ſerving Maſons, and many other ſuch Drudgeries. Theſe People may find ſuch like Work to do moſt part of the Year: And it is certain that in the Haytime, the Harveſt, and the Vintage, they gain conſiderably; but it is not ſo with them the reſt of the Year. This ought to be enquired into with great Care and Temper, and diſtinction ought to be made between the ſtrong and the weak; preſerving always that Spirit of Juſtice and Tenderneſs, which is ſo neceſſary in ſuch Caſes, that the utter Ruine of ſo many poor People, which is well nigh finiſh'd already, may not be compleated, by loading them with Impoſitions, which they muſt neceſſarily ſink under.

Labourers.

Theſe Peoples Taxes might as eaſily be regulated as that of the *Weaver*, provided a little pains were taken, and due care uſed, not to raiſe them above the Thirtieth; both for the Reaſons already given in the Caſe of the *Weaver*, which are the ſame in this; and becauſe

because these poor Labourers are liable to the frequent idleness of Holy-days, and to insupportable Toil and Hardship. Care ought to be taken by all means of the meaner sort of People, that their number may increase, and that the Labour of their Hands may be sufficient for the Necessities, at least, of Life, and furnish wherewithal to cloath themselves with some sort of Decency. They being much diminished of late, by the last War, by Sickness, and by the Miseries that attended the dear Years; when great numbers were carried off by meer Famine, and many reduced to Beggary; all possible means ought to be used for their Recovery: And the rather, that many of them being much weakned by the Badness of their Food, the least Illness, or Accident that befalls them, exposes them to Starving, if the Charity of the Gentlemen and Clergy of the Place does not relieve them.

Now having given the Detail of what a Weaver may be supposed to gain, and what he may pay to the ROYAL TYTHE, and for his Salt, it will not be amiss to do as much for the Labouring Man in the Country.

I suppose, that of the Three Hundred and Sixty Five Days in the Year, he may work a Hundred and Eighty, and earn nine *Sous* a day. This is indeed as much as we can well suppose it; for unless it be in the Harvest and Vintage time, most of them do not get above Eight *Sous*, one day with another. But let us make it nine *Sous*, and then it will be Eighty Five *Livres* Ten *Sous*. Let it be then Ninety *Livres*; and from that let us take what he ought to pay the Government, according to the greatest Augmentation, in its greatest Necessi-

Necessities, that is, the Thirtieth of his Gain, which is Three *Livres*, or if doubled Six; and for his Salt, supposing him Four in Family, at the Rate of Thirty *Livres* the *Minot*, Eight *Livres* Sixteen *Sous*; these two Sums together will be Fourteen *Livres* Sixteen *Sous*; which being substracted from Ninety *Livres*, there will remain Seventy Five *Livres* Four *Sous*.

Now having supposed that he is Four in Family, as I did the *Weaver*, he can have no less than Ten *Septiers* of Corn, *Paris* Measure, for their Sustenance. This Corn, half Wheat, half Rye; the Wheat at Seven *Livres*, the Rye at Five, one Year with another, will come to, at middle Price, Six *Livres* the *Septier*, the Mixture being equal of both Grains; which multiplied by Ten, gives Sixty *Livres*; which being substracted from Seventy Five, there remains Fifteen *Livres* Four *Sous*; out of which the poor Labourer must pay his House-Rent, or the Reparations of his House, or buy some House-hold Furniture, if it was but an Earthen Porringer or two; Cloaths and Linnen, and all the other Necessaries of a Family for a whole Year.

But these Fifteen *Livres* will not go very far, unless either he or his Wife do something to help. He by his Industry, and some little Dealing he may have; and she by her Distaff, by Sewing, working of Lace, or knitting of Stock-

There are above Thirty Holidays in the Year besides Sundays; *the half of which might well be suppresst in favour of the* Artisans *and* Peasants, *who by their Labour and Gain of those Fifteen or Twenty Days might pay their Proportion of the Tythe and more, and might be of great Advantage to them if they knew how to use it.*

Stockens, contribute ſomething towards the Expences of the Family: Or by the improving a little Garden, by breeding a few Fowls, or by keeping perhaps a Cow, or a Hog, or a Goat; by the Milk and other Produce of which they may be able to buy a little Bacon, or a little Butter or Oyl, to make them Pottage. And if we do not add to all theſe the Cultivating of a little bit of Land, it will be hard for them to ſubſiſt, or at leaſt he and his Family muſt fair very meanly. And if inſtead of two Children he has four, it will be ſtill worſe, till they are old enough to work for their Livelyhood. So, take the Matter as you will, it is certain, he will find it hard to make both Ends meet. From whence it manifeſtly follows, that if he is over-charged never ſo little, he muſt ſink under it, and therefore it is of great Importance to uſe him well.

To return then to what the Tythe of Arts and Handycrafts will yield, without Oppreſſion or Violence. We have obſerved, that more than Two Millions of Men could not be reckoned upon; whoſe Tythe, one with another, ought not to be carried higher than three *Livres* a head, including the Women's Spinning, and any other thing worth Noticing. Thus the Sum Total of this Article will be Six Millions.

6000000 *Liv.*

The ſeveral Articles of this *Second Fund* put all together, will amount to the Sum of Fifteen Millions, Four Hundred and Twenty Two Thouſand, and Five Hundred *Livres*.

15422500 *Liv.*

The

The Third Fund.

The SALT.

THE *Third Fund* ſhall conſiſt in the Duty upon *Salt*; which in my Judgment ought to be moderated, but at the ſame time made Univerſal, by degrees; ſo that all *Frenchmen* ought to be on the ſame foot, as to this Matter, as well as in others; and that there ſhould be no ſuch diſtinction as *a Païs de Franc Salé*, or a Country exempted from the *Salt* Duty, and thoſe that were not.

The Countries in *France* that have this Name of *Franc Salé*, that is, who are not liable to the *Groſſe Gabelle*, or Great Duty; are, moſt of the Sea-Coaſt of *Normandy*, *Britany*, *Poitou*, *Auvergne*, the Country of *Aunix*, *Xantoigne*, *Angoumois*, *Perigord*, the Higher and the Lower *Limoſin*, the Higher and Lower *Marche*, the Dominions of the Crown of *Navarre*, *Rouſillon*, the *Païs Conquis*, *Artois* and *Chmbreſis*, the *French Flanders*, the *French Hainault* and *Luxembourg*; the three Biſhopricks, the Counties of *Clermont*, *Un*, *Stenay* and *Jamets*: The Soveraignty of *Sedan* and *Raucourt*, of *Arch* and *Chateaurenault*, the Dutchies of *Bouillon* and *Retelois*; the County of *Burgundy* and *Alſace*: the Provoſtſhip of *Longwy*; and the Government of *Sarre-Louis*.

It

It is not that the King receives nothing out of all the *Salt* that's consumed in those Countries; but only that he receives no more than according to the foot they were upon when they fell into his hands; which is far below that of the *Gabelle*. However, the other Impositions being higher in those exempted Countries than elsewhere, whatever the Inhabitants of them think they catch with one hand, they let go as much out of the other.

The *Salt* is a *Manna*, which GOD has given as a Blessing to Mankind; and therefore it would seem that no Imposition ought to be laid upon it. But there being a necessity for Levying Money upon the People, for supplying the pressing Occasions of the State, there has been no better Expedient thought on for doing it, with a just Proportion, than by laying an Imposition on the *Salt*; because every Family must make a Consumption of it, less or more, according to their Number and Circumstances. And therefore there are few States where there is not an Imposition on *Salt*, but much less than in *France*, where that Matter is very ill regulated.

The most remarkable Defects and Errors I have observed are:

First, That the *Salt-Pits* do not belong to the King.

Secondly, That they are all open, without any Wall or Inclosure, and consequently expos'd to Thieves, and false Sellers of *Salt*.

Thirdly, that there are a great many private Persons, who have Annuities and Mortgages upon the *Salt*, which mightily diminishes that Revenue.

Fourthly,

Fourthly, That there are a great many Communities and private Persons who have their *Franc-Salé*, or Exemption from *Salt-Tax*, which still occasions a further Diminution of this Branch of the Revenues; besides, that having a great deal more than they are able to consume, they sell the rest.

Fifthly, That those Countries which are exempted, cost the King a great deal of Money for keeping Guards on their Frontiers, which might be employ'd to better purpose elsewhere.

* *Sixthly*, That the Cheapness of *Salt* in one Province, and excessive Dearness of it in others, occasions two great Inconveniencies: The one is; the sending great numbers of People to the Gallies for selling *Salt* without Licence: the other, the forcing poor People to take a certain Quantity of *Salt*, very often, above what they can afford to buy, or have occasion for; insomuch that sometimes what is left at the end of the Year would be sufficient for the next; which exposes them to all the Villanous Tricks and Oppressions of the Officers concerned in the *Salt*, who search into every hole and corner of their Houses; and sometimes when they can find no *Salt*, drop some themselves, that they may have a pretext to Harass and Fine the poor People, especially those to whom they owe spite.

These

* *The best way in my Opinion, to prevent this False Selling of Salt would be, to oblige every Twelve or Fourteen Persons to take a Minot: And if they wanted more, it were but going and buying it at the Granaries, at the same Price.*

These are the Evils which attend the Disposition and Management of the *Gabelle* in general: Upon which a great many things more might be said, were they necessary to my present Design. And therefore I will confine my self to a few and plain Remarks upon the Tricks and Cheats which are practised in the Carriage, and Distribution of the *Salt*, whether in Wholesale or Retale.

First, Those, who carry it unwarrantably, sell some Part of it as they go along, and fill up the Voids with Land or Dirt.

Secondly, When it is sold out in Wholesale at the Magazines, there is always Tricks play'd in measuring it, by the Sliding of the *Salt*, and by a Sort of grated Hoppers they have, by which Means they cheat the Buyer of several Pounds in the Minot.

Thirdly, When it is sold in small Quantities, the *Salt* is over-rated, and often has the Addidition of some Sand to it, and then measured a-new.

Fourthly, What remains in the Magazines at the End of the Year, is divided among the Farmers and Officers; but so, as that the First's Share is very small, and sometimes none at all.

It is very plain, that as all these Defects and Mismanagements make the Manner of selling the Salt burthensome to the People, so consider'd in it self, it is a thing of great Trouble, and of vast Charge to the King. And therefore our Kings, that they might make the best of it, and secure the Sale of the Salt, have been obliged to erect such a vast Number of Magazines of Salt, to establish that Multitude of Officers and Guards, we see spread over the Face of all those Provinces of the Kingdom, which

which are liable to the *Gabelle*; which still raises the Price, and is the Reason why a great many poor People in those Parts, where they are not forced to take Salt, consume very little themselves, and give none at all to their Cattle. From whence it is, that both are weak and unwholesome: Nor is it so beneficial to the King as it would be, if the Price was lower, for then more would be sold. And though this seems to be an Evil past all Remedy, because that by long Continuance it is fix'd and rooted, yet to me it does not seem impossible, if the King would please to interpose his Authority; which nothing can withstand when it is attended with Justice.

That which to me seems absolutely necessary is, first of all to remove all Distinction of Countries and Provinces with Regard to the Salt. And I am perswaded, were the ROYAL TYTHE established, in the Manner I have proposed in these Memoirs, within the eighteen Generallities that liable to the great *Gabelle*, and all other Impositions suppress'd, the Way to it would be open and easie. For we may take it for an undeniable Truth, that the happy Condition those Generallities would find themselves in, in a little Time, would excite a Desire in the Neighbouring Parts to be put on the same Foot with them; and other Provinces would follow their Example, and at last the whole Kingdom. As for those Countries where the *Gabelle* is not established, they might be brought into the same Method with the rest, allowing them the same Treatment, and recompencing some way or other the Loss of their Exemption, either by freeing them from some old and burthensome Duties they use to pay, or

by

by clearing their Debts, or by bringing over the chief Men of the Country, or by using Authority, where Reason proved ineffectual. The King is abler to bring this about, than any of his Predecessors ever were: And it is not reasonable that a whole Body should suffer, and the whole Oeconomy be put in Disorder, meerly that one of the Members may be at more Ease than the rest.

The next Thing to be done is, That the King would purchase all the Salt-pits in the Kingdom. This being done, the Quantity of the Salt-pits might be reduced, as near as might be, to just as many as were necessary to supply the Consumption at home, or what was wanted by foreign Countries, and the rest might be suppress'd. It would be necessary likewise to build Walls, or raise Ramparts of Earth, and draw large and deep Ditches, about the Salt-pits, and place a certain Number of Men for a Guard, as if they were Forts, and a small Garrison would serve.

In the third Place, To build Granaries and Magazines by the Pits, where there should be Offices established, at which the *Salt* should be sold at Eighteen *Livres* the Minot, to all such as were willing to buy, in order to retail it all over the Kingdom, as other Goods and Commodities are. Or perhaps it might be thought more advisable, to remove all Ground of Monopoly, to have it carried to all the Principal Towns of each Province, or to two, if the Extent of the Country required it, and there to be sold out of the Offices the King has there already, at the same Price as at the Pits, the *Salt* it self paying the Carriage, which would not amount to above a Twentieth Part of the Value.

This would not only make the Sale more easie and beneficial to the People, but also more advantageous to the King.

It may be supposed, that the Sale of the *Salt* to Strangers would amply recompence all the Charges of making it, all the Carriage and Porterage that must be about the Grannaries and Magazines, and all the Expence of the Sale at the Offices; and the Maintenance of the Garrisons which guard it.

Continuing still, the Computation I made of the Square League, which I lay down as the Base of this Scheme; I suppose, as I have already said, that there is in every Square League, * Five Hundred and Fifty Persons of all Ages and both Sexes: And that Fourteen Persons consume Yearly a *Minot* of *Salt*, which is the quantity they are obliged to take. They must have then, for the Kitchin and the Table only, Fourty *Minots* of *Salt* a Year, which at Eighteen *Livres* the *Minot*, comes to Seven Hundred and Twenty *Livres*. There being then Thirty Thousand Square Leagues in the Kingdom, the quantity of *Salt* for the whole, according to the Computation, must be Yearly Twelve Hundred Thousand *Minots* of *Salt*. One may confidently add to this a Hundred Thousand *Minots* more for Salting their Butter, and their Meat, and for giving their Cattle; which comes to Thirteen Hundred Thousand *Minots*.

* *To put it upon the Foot of just Forty* Minots, *we must allow Five Hundred and Sixty Persons to the League, instead of Five Hundred and Fifty, but we thought it better to make a round number, not doubting but in a little time the number of Persons will be the justest.*

I will suppose then that the King has out of every *Minot* these Eighteen *Livres* clear, all Charges paid, for the abovesaid Reasons. These Thirteen Hundred Thousand *Minots* then will yield to the King Yearly, in Neat-Money, the Sum of Three and Twenty Millions, and Four Hundred Thousand *Livres*, at least.

In the time of War, and when the Necessities of the State are pressing, the price of the *Minot* may be raised Twenty, or Forty *Sous*, or Four *Livres* at a time, but never so high as to exceed Thirty *Livres*; * because if it be rais'd higher, the Peasants will not give their Cattle any, and a great many will go without it themselves. Besides, particular regard must be had to the ROYAL TYTHE of the two First Funds; which altering on their side as well as the *Salt* on is, if they are carried very high, will quickly make the Weight insupportable.

There is one thing of grea Importance, which ought to be observed relating to this Article; and that is, that there being a great quantity of *Salt* consumed upon the Curing of *Cod*, *Herrings*, and other Fish at *Dieppe*, and other Sea-Port-Towns; if those who drive this Trade must buy their Salt at Eight *Livres* the *Minot*, the Salt-Fish-Trade of the Kingdom will be quite lost, and all of it fall into the Hands of the *English* and *Dutch*, who generally use the Saint *Hube*'s Salt, which they have for a small Matter. Where-

See the following Table, in which the Augmentation of the Price of Salt *is made with Proportion to the Augmentation of the* ROYAL TYTHE.

Wherefore it will be much for the benefit of the Kingdom to continue the old Price of the Salt to *Dieppe*, and other Maritime Towns who drive the *Salting Trade*: Still taking the usual and necessary precautions to prevent Abuses from those Towns and Places, or to find out new Expedients for that End, that may prove more effectual.

Suppose then, that the Salt through the whole Kingdom could by degrees be brought to the same Price; I would put the *Third Fund* upon the lowest foot, at the Sum above mention'd of Three and twenty Millions Four hundred thousand *Livres*; which will encrease rather than diminish, by reason of the great Consumption there will be. And one may safely reckon that the People will be double Gainers, both by the lowering the Price of the Salt, and by being freed from all those Tricks and Roguery which are practised at the Sale of it.

There is one Consideration of great moment, and which ought never to be forgot, and that is that the Salt being a thing so necessary for the Sustenance of Man and Beast, great Care ought to be taken to make it as easie as can be, and to do nothing to its prejudice, upon any Account whosoever.

The Total of this *Third Fund*, is Twenty Three Millions Four Hundred Thousand *Liv.*

23400000 *Liv.*

The

The Fourth Fund.

The FIX'D REVENUE.

I Will make the Fourth Fund to consist in a certain *REVENUE*, which I call *FIX'D*; because the several Parts, of which it is compos'd, are, or ought to be, almost always on the same Foot.

The first Part comprehends the Demenes, the *Parties-Casuelles*, the Monies arising from the Sale of Places, or yearly Fees paid the King, where they are Hereditary: The Duties on Frankfiefs, Freeholds, Amortisements, and Licences of Mortmains, Fines, Strayes, Confiscations; the Customs of *Bourdeaux* and *Bayonne*; the Duties on Salt and Iron, the yearly Sale of the Woods belonging to the King, Stamp't Paper, the Duty on Registers of all Contracts; which would be of great Use, were they register'd intire; whereas only Miuntes are put down, which in time become useless. The Duty on this Register ought to be moderated, being now too high, because of the Necessity and Advantage of such Records to Civil Society. The Register of Summons in Law-Suits; * the Post-Office, the Postage being brought

* *It would be necessary to affix on the Doors of the Post-Houses the Regulations of the Postage of Letters, within and*

brought to a Third less than it is, and settled in such a Manner, that it should not be Arbitrary for the Commissioners to over-charge the Letters, as they usually do; for which a little Experience of the Gallies would be a very proper Punishment.

The Customs.

The Second comprehends the Customs and Tolls on the Frontiers, by Sea and Land; for Payment of the Duties on Export and Import on all Sorts of Merchandize, put upon so equitable a Foot by the Council of Trade, that Strangers may not be fear'd from coming to buy from us those Goods with which we are over-stock'd, and that all possible Encouragement may be given to Commerce within the Kingdom.

Voluntary Impositions.

The Third shall consist of such Impositions, as shall be paid by none but those who have a Mind; and which are, properly speaking, the Punishment of their Luxury, Pride, and Intemperance. Such are the Duties on Tobacco, Strong-Watets, Tea, Coffee, and Chocolate; and one may reasonably add the excessive Richnes of Apparel, which often exceeds both the Quality and Substance of the Fool that wears them: A Duty likewise on those who croud the Streets so with Coaches, that there is no Room left for Walking. Those, neither deserving, nor being in a Condition to keep such

and without the Kingdom, to prevent over-charging. This is what the Merchants of Roan *and other Places desir'd in the Beginning of the last Farm, and which was promised them, but, tho' nothing is more just, they have not yet obtained it.*

Equipages ought to pay dear for a Permiſſion; as well as thoſe who preſume to wear Swords, tho' they are neither Gentlemen nor Soldiers. Upon the Prodigious Magnificence of Houſehold Furniture: Upon Gilt Coaches: Upon the huge and ridiculous Periwigs; and all other Duties of this Nature; which being diſcreetly impoſed as a Puniſhment of the Exceſs and Diſorders occaſion'd by the Folly and ill Conduct of very many, would be of mighty Advantage to the Kingdom in General, and do little or no harm to any body.

There is another which I do not reckon upon, but which might be put in Practice to very good purpoſe. There is in the Kingdom about Thirty Six Thouſand Pariſhes; and in theſe there are no leſs than Forty Thouſand Publick Houſes: in each of which, one Year with another, there may be ſold Fifteen Hogsheads of Wine, Cyder and Beer, according to the Country, and the uumber of thoſe that go to drink there, which is various, according as the times are. Suppoſing then the Aids were ſuppreſt, it would be no harm done the People to lay Three *Livres*, Ten *Sous* on every Hogshead of Wine drank in thoſe Houſes, and not otherwiſe: and on the Cyder and the Beer in Proportion. This would not be above a *Liard* on the Pint, and might yield a Revenue of Two Millions. It would be a ſort of a Reſtraint upon the Peaſants, who uſually croud thoſe Houſes on *Sundays* and *Holidays*, and oblige the Wiſer ſort to ſtay at Home. But Diſtinction ought to be made between what is drank in thoſe Houſes, and what they Sell out of Doors in Pots and Pints, which ought to be exempted from this Impoſition.

I rec-

I reckon that, theſe above-mentioned, three Parts of this Fund, if Care and Diligence were uſed in Manageing them right, would altogether produce Yearly, at leaſt Eighteen Millions of *Livres*; which I conſider as a fixt and certain Revenue, which ſhould always ſtand on the ſame Foot, for fear of occaſioning Confuſion and Diſorder in Trade, or Prejudice to the Publick; which of all things ought to be moſt regarded. 1800000 *Liv.*

Thus theſe Four General Funds put together will yield, one Year with another, the Sum of a Hundred and Sixteen Millions, Eight Hundred and Twenty Two Thouſand, and Five Hundred *Livres*; which might be Augmented according to the Exigencies of the State, by degrees, in a juſt Proportion, ſtill Uniform, and without Confuſion, as ſhall be ſhewn in the ſecond Part of theſe Memoirs. But here it muſt be obſerved, that the three firſt Funds being capable of Augmentation, may be Augmented Proportionably, but not the Fourth; becauſe the Parts, of which it conſiſts, having relation to Trade, might breed Confuſion, and be a hindrance to Conſumption; which muſt be avoided. Wherefore, in the following Tables we ſhall propoſe the ſeveral Augmentations of the Tythe of the firſt three Funds, the Fourth remaining ſtill the ſame, for the above ſaid Reaſons.

The

The Second Part of these MEMOIRS,

Containing several Proofs of the Goodness of this Scheme of a ROYAL TYTHE, *and the Method of putting it in Practice.*

HAving Establish'd the several Funds which make up that of the ROYAL TYTHE, I have thought it requisite to place at the beginning of this *Second Part*, a Table as I promised, which serves to fix the *Quota* of this Tythe, from the Twentieth part, up to the Tenth, according as the Necessities of the State shall require. It being of great Advantage in the Levying the Publick Money, to know precisely what each Fund will produce.

Three things are to be observed with relation to this Table.

First, That we call the *First Fund*, the *Great Tythe*; the *Second*, The *Industry*; the *Third Fund*, The *Salt*; and the *Fourth*, The *Fixt Revenue*.

Secondly, That the Simple Revenue being once set forth, all the Funds shall be reduced into one, to which shall be added the first Tenth of the first three Funds, in the Ten following Articles.

Thirdly, That if instead of a Tenth part, they were only Augmented by a Twentieth, or a Thirtieth, it might be done with the same Facility, the same Method being observed. The

The First

TABLE,

Comprehending the Revenues of the Four General Funds *separately, then all together, and Augmented up to the Tenth Part of each of three the first Funds, in the Ten following Articles: The Total being added to the* Fixt Revenue; *which never rises nor falls. To shew how high the Augmentations may be raised without oppressing the People.*

The Simple Addition of the Four Funds.

The *Great Tythe* at the Twentieth.	60000000 *l.*	The first three Funds amount to 98822500 *L.* the 10th part of which is 9882250 *Livres*, which shall hereafter be joyn'd to all the following Augmentations.	The Sale of Salt is reduced to one Million, a Hundred and Eleven Thousand, a Hundred and Eleven Minots $\frac{1}{3}$. The Ten Augmentation of which, rising from 18 to 30 *l.* will be at 24 *Sous* each.
The Industry at the Twentieth.	15422500 *l.*		
The Salt at 18 *Livres* the Minot.	23400000 *l.*		
The fixt Revenue.	18000000 *l.*		
Total of the Simple Revenue.	116822500 *l.*		

The

The First
AUGMENTATION.

Of the Tenth Part of the Three first Funds, the Fixt Revenue *remaining still the same.*

The Preceding Total.	116822500 *l.*	The Great Tythe and the Industry at the 19th. The Salt at 19 *Liv.* 4 *S.* the Minot. And the fixt Revenue still the same.
One Tenth of the three First Funds.	9882250 *l.*	
Total of the First Augmentation.	126704750 *l.*	

Good.

The Second
AUGMENTATION.

Of the Tenth Part, as in the Preceding.

The Preceding Total.	126704750 *l.*	The Great Tythe and the Industry at the 18th. The Salt at 20 *Liv.* 8 *Sous* the Minot. The fixt Revenue still the same.
The Tenth of the three First Funds.	9882250 *l.*	
Total of the Second Augmentation.	136587000 *l.*	

Very good.

The

The Third
AUGMENTATION.

Of the Tenth Part as before, the Fix'd Revenue still the same.

The Preceding Total.	136587000 *l.*	The Great Tythe and Industry at the 17th, the Salt at 21 *Liv.* 12 *Sous*, the Minot. And the Fixt Revenue still the same.
The Tenth of the three First Funds.	9882250 *l.*	
The Total of the third Augmentation.	146469250 *l.*	

High.

The Fourth
AVGMENTATION

The Tenth, the Fix'd Revenue the same.

The Preceding Total.	146469250 *l.*	The Great Tythe, and the Industry at the 16th. the Salt at 22 *Liv.* 16 *Sous* the Minot, the Fixt Revenue always same.
The Tenth of the first Three Funds.	9882250 *l.*	
Total of the Fourth Augmentation.	15631500 *l.*	

Too much.

The

The Fifth
AUGMENTATION.

The Tenth, as above.

The Preceding Total.	156351500 *l.*	The Great Tythe, and the Induſtry at the 15th. the Salt at 24 *Liv.* the Minot. The fixt Revenue ſtill the ſame.
The Tenth of the three Firſt Funds.	9882250 *l.*	
Total of the Fifth Augmentation.	166233750 *l.*	

Too high.

The Sixth
AUGMENTATION.

The Tenth Part, as before.

The Preceding Total.	166233750 *l.*	The Great Tythe, and the Induſtry at the 14th P. The Salt at 25 *Liv.* 8 *S.* The Fixt Revenue remaining ſtill the ſame.
The Tenth of the firſt three Funds.	9882250 *l.*	
Total of the Sixth Augmentation.	176116000 *l.*	

Idem.

The

The Seventh
AUGMENTATION.

The Tenth Part, as before.

The Preceding Total.	176116000 *l.*	The Great Tythe and the Induſtry at the 13th part. The Salt at 26 *L.* 8 *S.* the Minot. The fixt Rev. ſtill the ſame.
The Tenth of the three firſt Funds.	9882250 *l.*	
Total of the Seventh Augmentation.	185998250 *l.*	

Idem.

The Eighth
AUGMENTATION

The Tenth the ſame.

The Preceding Total.	185998250 *l.*	The Great Tythe and the Induſtry at the 12th Part, the Salt at 27 *Liv.* 12 *S.* the Minot. The fixt Rev. ſtill the ſame.
The Tenth of the three firſt Funds.	9882250 *l.*	
Total of the Eighth Augmentation.	195880500 *l.*	

Idem.

The

The Ninth
AUGMENTATION

The Tenth the same.

The Preceding Total.	195880500 *l.*	The Great Tythe and Industry at the 11th Part, the Salt at 28 *L.* 16 *S.* the Minot; the fixt Revenue still the same.
The Tenth of the three first Funds.	9882250 *l.*	
Idem. Total of the Ninth Augmentation.	205762750 *l.*	

The Tenth
AUGMENTATION

The Tenth the same.

The Preceding Total.	205762705 *l.*	The Great Tythe and Industry at the 10th part, the Salt at 30 *L.* the Minot. And the Fixt Revenue still the same.
The Tenth of the First three Funds.	9882250 *l.*	
Idem. Total of the Tenth Augmentation.	215645000 *l.*	

The

CHAP. I.

Consequences that may be drawn from this Table: And Reasons for not carrying these Augmentations higher.

THough the Estimate of the Revenues of the Kingdom, such as we have been computing them, according to this Scheme, be either too high or too low, by several Millions, yet it is of no Manner of Consequence; because, that all the Calculations, I have made, are no more, properly speaking, than Models and Essays which serve to the full Understanding of this System in its self; and that the *Quota* of this ROYAL TYTHE may be raised or lower'd according to the Exigencies of the State.

Further, It would be needless to carry these Augmentations anyhigher, for three Reasons. *First*, Because, all the King's Revenues, together with all the extraordinary Impositions that were laid on during the late War, never did rise above a Hundred and Sixty Millions of *Livres*; which was a Fund sufficient for the prodigious Expence the King was forced to be at for the Defence of his Dominions, against the united Force of all *Europe*, if it could have been continued.

The War which ended by the Treaty of Ryswick.

Secondly, That this Sum is almost one Third all the Money in the Kingdom; and consequently that it is impossible it should go several Years successively into the King's Coffers, without ruining Trade; which cannot subsist if Money does not circulate incessantly.

Thirdly, That it is evident, by all I have been saying, that this *Quota* of Subsidies, tho' laid on with the most exact Proportion, cannot be raised higher, without entirely ruining the People: especially those who have no other Income but what arises out of their Industry, and the Labour of their Hands; who must be inevitably ruin'd, and reduc'd to Beggary; the greatest Mischief that can befall any State. For Beggary is a Mortal Disease, from which there is no Recovery.

Wherefore, I think my self obliged once more to say, That in case this Scheme should take place, great Care must be taken never to raise the TYTHE above a Tenth part, and even to keep at as great a distance from that as possibly can be. Because the ROYAL TYTHE, levy'd at the Tenth part, takes away two *Sous* in the *Livre*, at the same time that the Church, and the Lord of the Mannor take as much, and the Salt two *Sous* more. All which put together, make six *Sous* in the *Livre*; four of which going to the King for the ROYAL TYTHE and the Salt, and the other two to the Clergy, and the Lord of the Mannor, there will remain but Foutteen *Sous* to the Proprietor and his Farmer, out of which all the Charges of the Husbandry must be deducted. So that the Tythe being screwed up to the Tenth part of all the Fruits of the Ground, we cannot allow the Proprietor above a Third part of the Rent, his Farmer

Farmer another Third, and the King, the Church, and the Lord of the Mannor the rest; which would be a Yoak too heavy to bear, and therefore the Imposition of it ought to be avoided as much as possible: and care ought to be taken, that the ROYAL TYTHE be kept as near the Twentieth as possibly can be: being persuaded, that if once the State was rid of all its needless Charges, which are a mighty Burthen to it, and free from its Debt, that the Tythe of the Fruits of the Ground, at the Twentieth part, together with the the three other Funds, would be more than sufficient for all the necessary Charges of the Government, so long as there were Peace.

CHAP. II.

The Usefulness of the ROYAL TYTHE, *That it will furnish enough to supply the greatest Necessities of the Government, without having Recourse to any Tax, or any Extraordinary Means. That it will afford wherewithal to pay the Publick Debts. That by its Means the Land will be restored to its true Value, and will afford the Means of improving it.*

IF we will with but moderate Application and Care examin this Scheme, we shall soon be satisfied, that it is the best, the most exactly proportion'd, and the least liable to Corruption and Abuse that has ever been Practised.

It is a sure and certain way to supply all the Exigencies of the Government, be they never so great; without the King's heing obliged to charge himself with Annuities: or to impose Taxes, Aids, or Provincial Customs, or using any Extraordinary Means, of any kind whatever: or without interfering with the Privileges and Concessions of the Towns of the Kingdom; whose Walls, as well as their Gates and Publick Buildings, have fallen down and gone to ruine, since they have been dispoyled of the means of keeping them up.

This

This is moreover a certain way for clearing the King's Debts; for redeeming all Mortgages on the Crown, and for reimbursing the Charges of the Government, even the Annuities of the *Town-House* of *Paris*, which ought to be diminished as much as possible.

Besides, it will restore the Land to its just Value, which is now at a very low Rate: and if it is rightly put in Execution, there is no reason to doubt, but it will bring back Plenty into this Kingdom; because all fear of burthensome Taxes and Capitations being removed, the People will emulously strive who shall improve his Land or Stock to the best Advantage.

From whence it will follow necessarily, that both the King's Revenues, and the Estates and Incomes of his Subjects will mightily increase, as well as the Number of the People; which is now greatly diminish'd. Marriages will be more frequent; the Children will be better fed and brought up, and the Peasant will at last be decently habited: And even Strangers will come and settle among us, when they see the happy Condition we are in, and that things are put upon a reasonable and unalterable Foot. Poverty shall be banish'd the Kingdom; and Plenty recall'd: the Streets and Highways shall no more be crowded with Beggars; but every Parish shall be in a condition either to maintain or employ their Poor. There will be a Mutual and Flourishing Intercourse of Trade and Commerce between one Province and another, and between one Town and another; when all Aids and Customs within the Kingdom shall for ever be abolish'd: and the Consumption will be greater, because it is freed from Vexatious Tolls and Duties. All manner of Com-

 modities

modities will abound throughout the Kingdom, and ſpreading themſelves as far as the Sea-Coaſt, will be diſperſed into Foreign Parts, to the great Encouragement of Trade and Commerce. The People being extricated out of the miſerable and ſtarving Condition, in which they have long been, and finding themſelves eaſie and in Heart, they will the more readily and cheerfully help to carry any Work or Enterprize, that may be for the Strength, Conveniency or Improvement of the Kingdom. They will lend a Hand to the Fortifications on the Frontiers, and to the Sea-Ports and Harbours, to the making Rivers Navigable, to the great Benefit of thoſe Countries they paſs thro'; to the draining Mariſhes and Fenns; to planting of Trees, where they are wanting; and to grubbing and clearing the Ground where there is occaſion; and to the mending the High-ways. All which are very neceſſary, in as much as they mightily contribute to the Fertility of the Ground, and the Safety and Conveniency of the Nation, and to the Advancement of Trade and Commerce.

There is nothing proves the Excellency of this Scheme more than the Eccleſiaſtical Tythe does, which tho' it is ordinarily higher, or at leaſt as high as the Tax, yet it is every where raiſed without Complaint, without Expence or Noiſe, and without ruining any one: whereas the Collecting of the Taxes, Aids, the Cuſtoms, and the other Impoſitions, which are all to be ſuppreſs'd by this Scheme, have the quite contrary Effect. Let us then implore the Divine Bleſſing on this Work, and that God would be pleaſed to incline the King to put it to Proof, that he might thereby be aſſur'd what

what a mighty Bleſſing it would be both to him and his People.

Further, this Project may ſerve for the beſt and moſt proportionable Rule of a general Capitation, that can be imagin'd; by which the Payments might be made with the greateſt Eaſe and Conveniency, and with the leaſt Violence or Conſtraint. This, in my Judgment, is the ſole and only way for levying the Publick Revenues, and preventing the Ruine of the People; which is the chief End I have propos'd in theſe Memoirs.

Chap. III.

CHAP. III.

How to put this SCHEME *in Practice by degrees, and what ought to be observ'd for that Effect.*

THough the Usefulness of this *Scheme* may be as evidently proved as any Proposition in *Geometry*, and tho' there is no Reason to doubt the Probibility of putting it in Practice; yet I am perswaded, that if we should attempt to establish it at once, and in all those Parts where the Poll-Tax prevails, it would certainly meet with great Difficulty and Opposition. Wherefore, it is my Opinion, that it ought to be introduc'd and carry'd on leisurely and by degrees, till such time as its Usefulness is evident to every one, and is acknowledged by the Publick in such a manner as may plainly shew their Sense of its Excellency. Then it will be so far from being opposed, that all will earnestly desire it. But first it is necessary to shew wherein its Use and Excellency lies.

To that end, it's my Opinion, that an Experiment should be made on any two or three Elections in the Kingdom, to try whether or not the People, two or three Years after their Taxes and other Subsidies, had been reduc'd to the ROYAL TYTHE, would not be easie and contented; or if this new Scheme, upon Tryal should prove less beneficial to the King, than the

the former Methods, to lay it aside, and put all the Taxes, and the other Subsidies upon their Ancient Foot.

This being once agreed, and the King having named the Intendants, as being the most proper Persons for putting it in Execution, and they being throughly instructed of His Majesty's Intentions; the first thing these Gentlemen are to do, is to meet and concert among themselves the most proper Method for Establishing this Tythe, with all the Regularity and Uniformity that the Nature of the thing requires: And after they have all agreed and resolved what course to take, that all of them repair to their respective Intendancies, and there put their Resolution in Executions.

But since this Essay cannot put the whole Scheme in Practice in its full Extent; because we suppose it restricted to certaiu Electins, separated from and surrounded by Countries where this Tythes is not as yet Establish'd; and because care must necessarily be taken that the King lose nothing of what he used to receive out of them; the first thing to be enquired into is, how much the King used to receive in order to convert it into the ROYAL TYTHE; and to settle the Distribution of the Salt by Imposition: And the rest in the mauner hereafter specifi'd in the Chapter concerning the Electi-

on

* *Though this Scheme, by Reason of the Union and Connexion there is between its parts, cannot shew it self plainly, but in its general Execution over all the Kingdom, yet this Essay will sufficiently shew the great Advantage that may be had by it.*

on of *Vezelay*. By which means it will come to paſs, that the *Quota* of the Tythe in thoſe Elections will be higher by a third than it would have been if this Scheme had been put in Practice over all the Kingdom at once.

In the ſecond Place, thoſe Gentlemen ought to apply themſelves diligently to theſe things following. *First*, to examine carefully what Perſons there are in thoſe Elections who receive Penſions, Sallaries, or Allowances from the King; or who have Annuities upon the Town-Houſe of *Paris*, the *Tontines*, the Salt, the Poſt-Office, or any other Publick Fund: What are the Emoluments of the Officers of Juſtice, the Counſellors, Attorneys, *&c.* what are the Gains of the Merchants, Artiſans and Craftsmen, *&c.* and what number there is of of Servants; to the end all may contribute proportionally; becauſe this Contribution muſt regulate the *Quota* of all the Fruits of the Ground in theſe Elections, as well as that of the other Incomes.

Secondly, To enquire narrowly, what arable Ground there is, What Vineyards, Meadows, Paſtures, Woods, Ponds, Fiſheries, Houſes, and Mills, and all other Poſſeſſions liable to te ROYAL TYTHE, within theſe Elections, as is above ſpecified: And what all theſe Lands, Vineyards, Meadows, Paſtures, *&c.* may yield, one Year with another, to the end they may fix, the more Proportionally, the *Quota* of the ROYAL TYTHE, of the Fruits of the Ground, according to what they think they may be farmed at; the Sum of the preceding Article being deducted, with Relation to what theſe Elections uſe to pay the King, by Taxes, Aids, or any other way whatſoever; to which purpoſe

purpoſe the Eccleſiaſtical Tythe will be of great uſe.

But there is one thing very neceſſary to be obſerved, and it is that the Vineyards and Meadows may be Tythed in kind, or compounded for. But there muſt be difficulty in Tything the Woods; which are not cut but once in Nine, Ten, Fifteen, or Twenty Years, as in my Country: And more trouble ſtill in Foreſts, where there is no regular Felling or Cutting, and ſome Trees at a good diſtance from others; it will be impoſſible to take the Tythe in kind without the greateſt Trouble and Confuſion: And therefore Compoſition muſt neceſſarily be made; which may be by the way of Tax, at ſo much an Acre of Wood, according to the Price of Wood in each Country; which is very different. The Age of the Wood and the Price being known, it will be no hard matter to regulate the Tythe. For ſuppoſe the common Price of Wood of twenty Year old to be Forty *Livres*, this will come to Forty *Sous* a Year: And allowing the fourt Part for the Intereſt of the Money advanced, the expence of keeping it, the hazards of Fire and Theft, during thoſe twenty Years, there will remain but thirty *Sous*; the Tythe of which, at the Twentieth Part, will be Eighteen *Deniers*; which for ten Acres will come to Fifteen *Sous*: for Fifty Acres, Three *Livres*, Fifteen *Sous*: for a Hundred, Seven *Livres*, Ten *Sous*: and for a thouſand Acres, the Tythe will come to Seventy five *Livres*: And ſo of others of the ſame Price and Quality. Which Obſervation may be apply'd to all other things, that have relation to this.

For

For the better and more distinctly understanding this Matter, I will give you a Model of Converting the Tax, the Aids, *&c.* into the ROYAL TYTHE, according to the Manner I think it may be done; not doubting but that those whom the King will employ to make the Experiment of this Scheme, knowing the Importance of the Matter, will do it with all the necessary Justness and Exactness, according to the Situation of the Places, by the great Application they will give, and by the constant Correspondence they will have with one another, to preserve an intire Uniformity; which is absolutely necessary in an Establishment of this Nature and Importance.

Further, Since the *Quota* of the ROYAL TYTHE, both with respect to the Produce of the Ground, and the Rents of Houses, and all other things to which it extends, ought to be certainly known to all those who contribute to it; it is necessary that it be declared, by a Publick *Tarif* or Regulation; which ought to be renewed every Year, by Reason of the Augmentations or Diminutions which may happen in it, according as the King's Occasions shall require; and that it should be affix'd to the Door of every Parish Church, to the end every one may clearly and distinctly know what he is obliged to pay.

There are yet three things to be observed with respect to the Tythe of Fruits of the Ground, of which the Intendants, who are appointed to make the Essay, ought to be Advertised. The First is, That they expressly forbid, under pain of Confiscation, the removing any of the Tythable Produce of the Ground, or put it into Heaps or Stacks, before the King's

King's Tyther has come and taken the Tythe. This is practised in the Ecclesiastical Tythe in many Countries. It would be necessary also to oblige the Owner to give Notice to the King's Tyther before he binds his Corn, to the end it might be raised in concert, and that the Fruits of the Ground might receive no Damage by the delay of the Tyther: And that there might be no just cause of Complaint given the People, by their being at the Mercy of the Tyther. The Second thing is, to regulate what the Tyther ought to do, when after he has counted the Sheaves of one Field, there remains Four, Five, Six, Seaven, or Eight above the round Number. The Third, to forbid under a severe Penalty the Defrauding the King of his Tythe, whether by Theft, or by Havock made by the Cattle, by Gleaning, or by any Trick or unwarrantable way whatsoever. In this Matter there must be great Severity used.

As to the Salt, the Distribution of it must be in Proportion to the Number of Inhabitants within the Bounds of the several Elections, alloting a Minot to every twelve or thirteen Persons, young and old, according to the Degree; at 18, 22, 26, or 30 *Livres* the Minot, as the King's Affairs shall require. This being the least quantity fourteen Persons can use in a Year, ther's no Reason to think they'll abuse it. It will be necessary for preventing of Frauds, to distribute the Salt according to the number of Mouths in each Family, by a particular *Tarif*, which should name the precise quantity of Pounds, Ounces, *&c.* which each Family ought to have. The Farmer of the ROYAL TYTHE may have the Charge of this Distri-

Diſtribution, and receive the Money, unleſs the Licenſed Salters chooſe rather to do it themſelves.

Here I cannot forbear remarking one thing more, and that is, That the King is obliged in Juſtice and Conſcience not to ſuffer the Abuſe that is committed in Meaſuring the Salt; which is by letting it run through a ſort of a grated Hopper of three or fout Stories into the Meaſure. This way of meaſuring is a trick, no older than this Reign, invented for the Benefit of the Officers of the Salt, who ſhare the Remainder with the Farmers of the *Gabelle*; an Action worthy of ſevere Puniſhment; for by paſſing it through this grated Hopper, the Buyer loſes about ten Pound weight in the Minot. I know they are Authoriſed to do this by an Act of Council; but I have Reaſon to think that the Council has been impoſed upon by falſe Pretences and Miſinformation. If the Inhabitants of theſe Elections want Salt forSalting their rawMeat or Fiſh,or any other uſe they may have it at the Granaries: And having regulated the Proportion of Salt for each Family in the manner above ſpecified, there is no Ground to think they will miſapply it.

There is no doubt but this Eſtaliſhment will cauſe ſome Trouble,and coſt ſome Pains for the firſt Year; but the ſecond will remove that,and will rectifie and bring all to that juſt and reaſonable Proportion, ſo much long'd for, and ſo neceſſary for the Wellfare of the Kingdom. This ROYAL TYTHE being ordered and diſpoſed in this manner, the good Effects of it will ſoon appear, not only in theſe three Elections, but alſo their Neighbours, being ſenſible

ſible of its Excellency, will ardently deſire to be put on the ſame foot: And they ought to be complied with; for the firſt Difficulty being removed by the Experiment on thoſe three Elections, the reſt will be eaſie. There cannot be too much Application uſed in perfecting theſe Beginnings of this Eſtabliſhment, nor ought any one to grow weary in correcting what may be amiſs in it, till it is reduced to its greateſt Plainneſs and Simplicity; in which its greateſt Perfection ought to conſiſt.

CHAP.

CHAP. IV.

Two Comparisons made between the Ecclesiastical Tythe and the Tax; the one in Normandy, *in the Election of* Roan; *the other, in the Election of* Vezelay *in* Burgundy; *To serve for a Proof of the Excellency of this Scheme.*

The First COMPARISON,

Between the Ecclesiastical Tythe and the Tax, (whereof mention was made in the First Part of these Memoirs) *in the 53 Parishes following; which were taken one after another, in the same District, situated above* Roan, *the Soil being indifferent: To show, that the* Royal Tythe, *at the Twentieth Part, is more than equal to the whole of the Tax.*

Quota of the Tythe.	*Parishes.*	*Taxes.*	*Tythes.*
Tythe at 11 Sheaf.	*Boos.*	1800 *l.*	2500 *l.*
Idem.	*Franquevillette.*	800 *l.*	1000 *l.*
Idem.	*Fresne.*	1400 *l.*	2000 *l.*
Idem.	*Mesnilraoult.*	1500 *l.*	1800 *l.*
Idem.	*Periel.*	800 *l.*	1000 *l.*
Idem.	*Radepont.*	810 *l.*	1200 *l.*
Idem.	*Vandrimare.*	200 *l.*	800 *l.*

Quota of the Tythe.	*Parishes.*	*Taxes.*	*Tythes.*
Tythe at a 11*th* Sheaf.			
Idem.	*Peries.*	1800 *l.*	2000 *l.*
Idem.	*La Nouville.*	2500 *l.*	2600 *l.*
Idem.	*le Bourg Beadouin.*	910 *l.*	1000 *l.*
Idem.	*Transiere.*	150 *l.*	600 *l.*
Idem.	*Grainville.*	800 *l.*	1300 *l.*
Idem.	*Fleury.*	420 *l.*	700 *l.*
Idem.	*Charleval.*	1100 *l.*	900 *l.*
Idem.	*Andé.*	710 *l.*	800 *l.*
Idem.	*Herqueville.*	130 *l.*	700 *l.*
Idem.	*Conelles.*	460 *l.*	800 *l.*
Idem.	*Watteville.*	460 *l.*	1000 *l.*
Idem.	*Daubeuf.*	1300 *l.*	2000 *l.*
Idem.	*Muidz.*	1230 *l.*	1500 *l.*
Idem.	*La Roquette.*	850 *l.*	1500 *l.*
Idem.	*Le Thuit.*	430 *l.*	800 *l.*
Idem.	*Heuqueville.*	1140 *l.*	2000 *l.*
Idem.	*Anfreville.*	900 *l.*	1500 *l.*
Idem.	*Douville.*	300 *l.*	800 *l.*
Idem.	*Houville.*	820 *l.*	1600 *l.*
Idem.	*Caudouville.*	1040 *l.*	1500 *l.*
Idem.	*Marcouville.*	230 *l.*	800 *l.*
Idem.	*Baqueville.*	1400 *l.*	1600 *l.*
Idem.	*Villerest.*	600 *l.*	1200 *l.*
Idem.	*Fresne l'Archeveque*	1980 *l.*	3800 *l.*
Idem.	*Musse-Gros.*	440 *l.*	1200 *l.*
Idem.	*Corny.*	710 *l.*	1500 *l.*
Idem.	*Ecouy.*	1100 *l.*	2500 *l.*
Idem.	*Grainville.*	600 *l.*	1200 *l.*
Idem.	*Crescéville.*	450 *l.*	480 *l.*
Idem.	*Gaillarbois.*	640 *l.*	1000 *l.*
Idem.	*Arquensy.*	580 *l.*	1600 *l.*
Idem.	*Le Mesnil.*	1290 *l.*	1600 *l.*

Quota of the Tythe.	*Parishes.*	*Taxes.*	*Tythes.*
Tythe at a 11*th* Sheaf.	*Boisemont.*	2300 *l.*	4000 *l.*
Idem.	*Suzé.*	760 *l.*	1200 *l.*
Idem.	*Neuville.*	400 *l.*	1000 *l.*
Idem.	*Lalonde.*	410 *l.*	1000 *l.*
Idem.	*Trouffeville.*	730 *l.*	2000 *l.*
Idem.	*Honessies.*	2000 *l.*	2000 *l.*
Idem.	*Quisiniers.*	2000 *l.*	2500 *l.*
Idem.	*Flamesnil.*	270 *l.*	600 *l.*
Idem.	*Orgeville.*	310 *l.*	400 *l.*
Idem.	*Philippou.*	260 *l.*	800 *l.*
Idem.	*Vezillon.*	560 *l.*	800 *l.*
Idem.	*Bonaffe.*	680 *l.*	1000 *l.*
Idem.	*Reninville* and *Cantelope.*	900 *l.*	1400 *l.*
	Parishes 53.	46370 *l.*	73080 *l.*
The Total of the Tythe is			73080 *l.*
The Total of the Tax is			46370 *l.*
Therefore the Tythe exceeds that Tax by the Sum of			26710 *l.*

From whence it is plain, that the Ecclesiastical Tythe at the Eleventh Sheaf, as it is usually raised, exceeds the Tax, in these Fifty three Parishes, by the Sum of 26710 *Livres.*

And if the Woods, Pastures. and Meadows were Tythed, it would exceed the Tax by one half; that is, these Fifty three Parishes would contribute to the ROYAL TYTHE at least Ninety, or a Hundred Thousand *Livres.*

Note. *That the Tythe here is higher than in* Vezelay.

The

The Second COMPARISON.

Of the Tax and Ecclesiastical Tythe, as they were raised in the Year, 1699, *in the Election of* Vezelay *in* Burgundy, *which is one of the worst Countries in all the Kingdom. This Comparison plainly shews, That the* ROYAL TYTHE *of the Produce of the Ground is still equal to the Sum of the* TAX.

Quota of the Tythe.	*Parishes.*	*Tythes.*	*Taxes.*
		Livres.	*Livres.*
The 16th Sheaf on all that is levied, even on Wine.	*Vezelay.*	526	1338
The 20th Sheaf No Vineyards.	*Ampury.*	300	327
The 13th Sheaf The Wine in Proportion.	*Anrien.*	*l. s.* 1845. 10	1740
The 13th Sheaf Nothing on Wine	*Armes.*	365	350
Idem.	*Asnan.*	320	1443
The 21th Sheaf The Wine in Proportion.	*Asnierre.*	542	509
The 16th Sheaf on all that's rais'd, the same of the Wine.	*Aquin.*	1285	1310
The 20th Sheaf The same on the Wine.	*Blanay.*	316	229

Quota of the Tythe.	Parishes.	Tythes.	Taxes.
		Livres.	Livres.
The 22th Sheaf Wine nothing.	Baroches.	603	511
The 13th Sheaf The Wine in Proportion.	Bonnesson.	359	350
The Tythe at the 21st. No Vines.	Brassy.	78	548
The Tythe at 22d.	Brosses.	560	603
The 16th Sheaf The Wine the same.	Bussy Lapelle.	288	250
The 15th Sheaf The Wine in Proportion.	Cervon.	1957	2440
The Tythe at the 20th. No Wine.	Chalaux.	74	343
The 21st Sheaf Wine nothing.	Charency.	1050	610
The 13th Sheaf The 28th on Wine.	Corbigny.	1527	4779
The 13th Sheaf The Wine in Proportion.	Cherry la Mine.	646	1092
The 21st Sheaf No Vines.	Chors and Domecy.	377	477
The 16th Sheaf The Wine in Proportion.	Ciury.	680	384
The 16th Sheaf The Wine in Proportion.	Disongy.	388	508

Quota

Quota of the Tythe.	Parishes.	Tythes.	Taxes.
		Livres.	Livres.
The 13th Sheaf. The Wine in Proportion.	Fles-Cusy	375	317
The 16th Sheaf. The Wine in Proportion. The 21st Sheaf.	Fontenay Pouille & Pierrepertuis.	992	827
No Wine.	Gacogne.	301	200
The 13th Sheaf. The Wine alike.	Givry.	390	404
The 13th Sheaf. Nothing on Wine	Grenois.	672	878
Idem.	Huban.	480	836
The 15th Sheaf. The Wine alike.	Joux.	576	1822
The 16th Sheaf. The 20th on the Wine.	Lisle Sous Monreal.	968	1547
The 16th Sheaf. No Wines.	Lorme.	1174	2400
The 16th Sheaf. The Wine in Proportion.	Lucy-le-Bois.	1088	784
The 16th Sheaf. Nothing on Wine	Lucy Lichere.	375	956
The 20th Sheaf. Wine nothing.	Marigny.	600	1218
The 20th Sheaf. Nothing on Wine	Massangy	695	813
The 20th Sheaf. Nothing on Wine	Le Buisson	400	320
The 20th Sheaf. No Wine.	Mehere.	400	477

Quota

Quota of the Tythe.	Parishes.	Tythes.	Taxes.
The 13th Sheaf.	*Moissy.*	*Livres.*	*Livres.*
Nothing on Wine	*Molinot.*	269	393
Idem.	*Monteliot*	696	385
Idem.	*Neufontaine.*	800	1094
Idem.	*Nuarre.*	521	148
Idem.	*Pouques.*	1260	930
The 13th Sheaf. The Wine in Proportion.	*Percy-le-Sec.*	1213	878
The 20th Sheaf. The Wine alike.	*Provency.*	666	425
The 13th Sheaf. The Wine alike.	*Rouages.*	778	630
The 13th Sheaf. Wine nothing.	*Saisy.*	976	600
The 20th Sheaf. No Vineyards.	*S. André*	570	231
The 20th Sheaf. The Wine alike.	*S Columbe*	734	990
The 21st Sheaf. No Vineyards.	*S. Martin Dupuis.*	549	715
The 13th Sheaf. Wine the same.	*S. Pere.*	2535	1784
Idem.	*Teigny.*	972	209
The 21st Sheaf. Wine nothing.	*Vauclois.*	276	385
The 13th Sheaf. Wine nothing.	*Veniol.*	280	281
Idem.	*Voutenay.*	554	426
Idem.	*Monceaux*	287	435
Total	54 *Parish.*	37458 *l.* 10 *Sous.*	45025

And

* And therefore the Tax, in this Comparison, exceeds the Ecclesiastical Tythe, by 7566 *Livres*, 10 *Sous*; which might prove an Objection against this System of the ROYAL TYTHE, if there was not something more to be said for it. But it must be observed, *First*, That there are many Parishes in this Election, that pay no Church Tythe out of the Wines. *Secondly*, That the Pound of Corn, in this part of the Country, is not valued at above Eight *Deniers*; the Rye, Barley and Oats in Proportion; and the Wine at Eighteen *Livres* the Hogshead. Whereas, in the Parishes in the former Comparison, in *Normandy*, tho' the Fertility of the Ground be but indifferent, yet it is much above that of the Election of *Vezelay*. The Corn being at a *Sous* the Pound, and the Tythe rais'd at the Eleventh part. It ought to be observed further, That the Year 1699, which we go by in this Comparison, produced but little Corn, and consequently not much Tythe; which appears by the Dearness of it, Wheat being sold at Twelve *Deniers* the Pound. It is further to be considered, That in the Election of *Vezelay*, there is less arable Ground than in any Country of its Extent in all the Kingdom; for almost two Thirds of it are nothing but Wood, or waste Ground; and that the arable Land, being even below indifferent yields nothing but Rye, Barley, or Oats, or at most not above a third of Wheat; and that the Year 1699, being that immediately after the last Peace, the King's Revenues were levy'd to

* *Note, that the mean Proportional of all these different Quota's of the Tythe, is* $16\frac{1}{2}$ *Sheaves, &c.*

an intollerable Excess. An Error not to be continued in, without reducing the People to an absolute Impossibility of paying any more. Whereas the ROYAL TYTHE being duly Proportioned, with regard to the several Countries, it might hold for ever, and never fail to Augment the King's Revenues, as his Occasions should require. The Country being Re-peopled, the Ground would be the better manured, Husdry, would improve, and a great deal of Land that has been abandon'd, by reason of the Inability of those who would have manur'd it, will again be brought into Order and Cultivated; and Cattle will increase as well as Men; and the ROYAL TYTHE will consequently be Augmented, without being Burthensome to the People. Moreover, since nothing escapes this ROYAL TYTHE, but every thing being subject to it which yields any Income, it will far exceed the Ecclesiastical; because that does not affect the Vineyards in many Places, no more than it does the Woods, Meadows and the Cattle; to say nothing of a great many Private Mens Estates that are exempted from it.

Every one knows that all the several Countries in this Kingdom have their different Properties and Qualities; and so produce different Incomes. One abounds in Corn, but yields little Wine, or but of an indifferent sort. Another produces plenty of Wine, but very little Corn. Some want Wood, others Pasture, and others Cattle. Others again want all these, but have Plenty and Variety of Fruit; Manufacture and Trade. And others have no great store of any of those, but a little of each. But be it as it will, were

were the ROYAL TYTHE once Established, every thing must be liable to it, and nothing will escape Paying that yields Income; but still in a just Proportion: which is the sole and only way to raise much Revenue out of a Country, without ruining it. This is so clear and evident, that not to agree to it, must be the effect of Stupidity or Malice.

CHAP.

CHAP. V.

A Computation of what the Royal Tythe *would have produced in the Election of* Verelay, *if it had been levy'd there in the Year* 1699, *according to this Scheme.*

THere isnothing can more evidently prove, of how great Advantage this Scheme of a Royal Tythe wouldbe both to the King and the People, if it were eſtabliſh'd throughout the Kingdom, than to ſhew how beneficial it would have been to the Inhabitants of the Election of *Vezelay*; which, as has been ſaid, is one of the worſt Countries in all the Kingdom, if the publick Money had been tais'd in the Year 1699, according to this Scheme. We have taken this Year for an Example, as being one of thoſe that was moſt loaded with Taxes and other Subſidies.

	Liv.
We have found before, that the Poll-Tax of the Election of *Vezelay* that Year came to	45075
The Sale of the *Salt*, at 45 *Livres* the *Minot*. The Charges of the Adminiſtration deducted, to	61000
The Aids at	9671
Gauging and Broccage	2244
The Octroys at	1540
Total	119530

Brought

		Liv.
Brought over		119530
The Tenth of the Clergy about		6000
The Total of all the Levies that were made in the foreſaid Election in the Year 1699, not including the Demeſnes, comes to		125530
Suppoſe then, that inſtead of impoſing the Poll-Tax, as is commonly practiſed, it had been converted into a Royal-Tythe, comprehending the Aids, and the other Funds above-mention'd, on the Foot of the 12th Sous in a Livre of Incomes, or the 12th Sheaf. The great Tythe, in proportion to what the Eccleſiaſtical Tythe yielded, would have produced the Sum of		46822
The green Tythe, comprehending the Woods, part of the Vineyards, and the Meadows, 13008 *Livres* 17 *Sous*; that is, the Woods containing 37383 *Arpens*, rated at two *Livres* Income per Acre, making 74766 *Livres*. The Tythe of which at the 12th, is		6230 10 s.
That part of the Vineyard which pays no Church-Tythe by Eſtimation		2000
Total		55052 10 s.

Brought

	Liv.	Sous.
Brought over	55052	10
The Meadows containing 5734 *Arpens*, rated at two Cartloads of Hay the *Arpen*, at 5 *Livres* the Load, 57340 *Livres*: The Tythe of which at the 12th comes to	4778	07

The Commons and waste Ground, making a considerable part of this Country, and furnishing a great part of the Pasture for Cattle, in which this Election deals, ought to be taken into consideration, and be made liable to a certain Contingent. But since it is impossible to know the Rent of such sort of Ground, and consequently to settle the Tythe of it, otherwise than by the Cattle it feeds, I think that without drawing this into Consequence for other Countries, it ought to be assess'd in a moderate Duty upon the several sorts of Cattle abovesaid, equivalent to the Tythe of the Nourishment they receive, instead of the Tythe of such waste Ground and Commons.

A little before the Year 1699, there were reckoned to be in this Election 1794 Beasts of Horse-kind, the Yearly Tythe of which, at 20 *Sous* each, would be	1794	00
7815 Cows and Calves at 10 *Sous*	3907	10
480 He and She Asses, at 7 *Sous*	168	10
400 Goats at 5 *Sous*	100	10
Total	65801	17

Brought

	Liv.	Sous.
Brought over	65801	17
15870 Sheep, at 5 *Sous*	3967	10
1467 Hogs, at 7 *Sous*	513	14

Beasts of Labour nothing, because they yield no Profit.

If the *Salt* had been reduced to 30 *Livres* the *Minot*, the 1440 *Minots* that were sold would have produced the Summ of	43200	00
The four little Towns in the Election of *Vezelay* containing 964 Houses, rated at the 12th Penny of their Rent, deduction being made for Reparations	1600	00
The 12th Penny of the Gains of the Attorneys, Proctors, *&c.* in that Election, at	1200	00
The Artisans and Handycrafts of that Election, divided into three Classes: The first consisting of a thousand honest Families, might well pay each 4 *Livres*, is	4000	00
The second Class, of a Thousand Families at three *Livres* each, is	3000	00
The third containing a Thousand Families at two *Livres* each, is	2000	00
Total	125282	11

Brought

	Liv.	S.	D.
Brought over	125282	11	00
There are in this Election 80 Mills, and 133 Ponds, the 12th of whose Produce would amount to	1800	00	00
1148 Domestick Servants, at one *Livre*, one with another, is	1148	00	00
Officers receiving Salaries and Allowances from the King to 4000 *Livres*, the Tythe of which at the 12th Penny, is	333	03	04
The Total of the ROYAL TYTHE at the 12th Part, is a Hundred and twenty eight Thousand, five hundred and sixty three *Livres*, fourteen *Sous*, four *Deniers*	128563	14	04
The ordinary Tax, the *Salt*, the *Aids*, *Tenths*, *&c.* in 1699, came to but the Sum of	125530	00	00
And therefore the ROYAL TYTHE at the 12th Part, would have exceeded it, by	3033	14	04

What mightily recommends this Scheme, is, That if you'll suppose this Establishment once settled, and a Peace of any considerable Duration, the King's Revennes will encrease every Year, without the least Force or Violence used upon any one. A Blessing we can never enenjoy but by the Means of the ROYAL TYTHE; which would give every one good Ground to say after he has paid his Quota, *This is my own:* and would encourage them to employ what they had to the best advantage. It

It follows from this Enquiry, That if the Publick Money had been levied in this Election, in the Year 1699, by a ROYAL TYTHE, it would have been a mighty Comfort to the People; on these following Accounts. *First*, because the People would have saved a third Part on the Salt; which would have been of great Advantage to them, without any Loss to the King.

Secondly, Those who are Exempted or Privileged, or pretend to be so; and all those who are half exempted, or secretly Priviledg'd or Exempted, would have bore their share, and paid as others did, to the great Ease of the Poor, and those who have no Protection from that Tax; which Impartiality is always of Great Advantage to the State.

Thirdly, Because there would have been no Execution: For the Tythe being received in kind, and upon the spot, by the King's Tyther, there would have been no room for shifting or delaying the Payment: And consequently there would have been no Charges nor occasion for tacit Contributions under the the Name of Presents, for to gain a little time; which being once expired the Distresses begin afresh more cruelly than before. And the Case would be the same in Relation to Cattle, leaving it to the Proprietors Choice to pay in kind, or to Compound.

Fourthly, because this Method of receiving the Tythe would have prevented Insolvencies as well as Distraining.

Fifthly, Because by this Method, all Disproportion in Impositions, with respect to every one's Incomes, as well as Recommendations to

to eaſe and favour ſome Perſons, would have been prevented.

From the Uſe of this Method would have follow'd the Aboliſhing of all Favour and Partiality, and all the Injuſtice that's practis'd in theſe Pariſhes, in impoſing and collecting the Publick Monies. And tho' the Tythe at a 12*th* Part is a heavy Duty, yet the People of this Election would have been eaſie under it, nor would the King's Revenues been one Piſtole leſs than they uſe to be: Whereas, as the Rate-Impoſitions are ordinarily levied, tho' the Tax and the Salt were lower'd a third Part, yet the People would ſenſibly find the Weight of the Burthen. To conclude, this Tax, according to which the other Impoſitions are uſually regulated, ruins and lays waſte this Country, having reduced three fourths of the Inhabitanis of it to Barley and Oat Bread, and to beggarly Apparel, not worth a Crown a Suit. And therefore it is, that the beſt of them have left the Country, Death has carried off many, and others are reduced to abſolute Beggary, to the great Diminution of the Inhabitants; which is the greateſt Evil can befall a Kingdom. It is Six or Seven Years ago that this Obſervation was made, and ſince that time the Evil is much increaſed: To ſay nothing of the Houſes, the Seventh Part of which have tumbled down, the Sixth Part of the Land lies waſte, and the reſt is but indifferently cultivated. Above half of this Election is cover'd with Wood, Hedges, or Bryars. A Fifth Part of the Vineyards are neglected, and the reſt not half dreſſed. Add to all this, that the Country is dry, and produces nothing to Trade with, but

but Float-wood and a few Cattle: And moſt part of the Land is ſowed but once in four or five Years, and bears nothing but Rye and Oats, and ſome Wheat, and but little of any; this Country being Naturally the worſt and leaſt fertile in all the Kingdom.

Moreover, what I have been ſaying, is not from Fabulous Reports or a ſlight View of the Country, but founded upon the diligent Search and exact Accounts, which I cauſed to be made and taken, for two or three Years ſucceſſively; and therefore I may vouch it for certainty.

Notwithſtanding that what we have ſaid already about thoſe Pariſhes in *Normandy*, and the Election of *Vezelay* is ſufficient to prove the great Advantage that would accrue to the King and his People, by a right uſe of this ROYAL TYTHE; yet I find my ſelf obliged to obſerve and own, that conſidering the Diverſity of Soil in all the ſeveral Provinces of the Kingdom, (there being none of them exactly like another) it is impoſſible that the Eſtimations above inſerted ſhould perfectly ſuit all of them, tho' they be made with the greateſt Exactneſs imaginable. But if this Project is approv'd of, whatever Faults or Eſcapes there may be in it, will be eaſily corrected and ſupplied by the Care and Diſcretion of thoſe, to whom the Eſtabliſhing of it will be committed, in the manner they in their Judgments ſhall think moſt reaſonable: Regard being always had to the Integrity and Sincerity of this Scheme, the only Aim and Deſign of it being the Service of the King, and the Happineſs of his People, no good Man can diſapprove of it.

Before I conclude, I muſt moſt humbly ſupplicate His Majeſty, for whoſe ſake alone theſe Memoirs are Compoſed, that he would pleaſe to conſider, that ſo long as his Revenues are levied by Arbitrary ways, it is impoſſible but that His People will be expoſed to Rapine and Pillage over all the Kingdom: Conſidering, that of all thoſe who are employ'd in this Matter, there is not perhaps one of a Hundred who does not, by all Means and Ways, make the beſt of his Employment, by indirect Practices, and Oppreſſing the People. This is ſo true, that if, now while I am Writing this, His Majeſty would be pleas'd to ſend a certain number of truſty and diſcreet Men into the Provinces, to make a ſtrict Enquiry and narrow Search, even into the moſt retir'd and leaſt frequented Corners of the Kingdom, with expreſs Order, to give him a full and impartial Account of the Matter, His Majeſty would be ſurpriz'd to underſtand, that, excepting Fire and Sword, which GOD be thank'd have not yet been uſed in conſtraining his People, there is no Violence left untried; and that all the Countries within the Kingdom are Univerſally ruin'd.

CHAP.

CHAP. VI.

Two new Tables, which ſuperabundantly prove the Excellency of this Scheme of a ROYAL TYTHE.

The Second TABLE.

If any one doubts the Goodneſs of this Scheme, becauſe the preceding Eſtimates are too high, it will be no hard Matter to prove the Worth of it, even ſuppoſing that I was out in the Calculation by Twenty Millions, Eight Hundred and Twenty Two Thouſand, Five Hundred Livres, *in the firſt Eſtimate, which is certainly not ſo: And which will appear evidently, by appear by the fellowing TABLE.*

Let us ſuppoſe then that the Four Funds are only thus:

The Great Tythe at ----	52000000 *l.*	The Great Tythe and the Induſtry at the 20*th*. The Salt at 18 *Livres* the Minot. The Sale of it reduced to to 9444444$\frac{4}{9}$ Minots. The Ten Augmentations of which, from Eighteen to Thirty *Livres* will be Twenty Four *Livres*. each.
The Induſtry at -------	11000000 *l.*	
The Salt at ----------	18000000 l.	
The Fixt Revenue at -	15000000 *l.*	
The Total ----	96000000 *l.*	

The First
AUGMENTATION.

Of the Tenth of the first Three Funds,

Total of the Simple Funds.	96000000 *l.*	The Great Tythe and the Induſtry at the 19th. The Salt at 19 *Liv.* 4 *S.* the Minot. And the Fixt Revenue ſtill the ſame.
The Tenth of the three Firſt Funds.	8100000 *l.*	
Total of the Firſt Augmentation.	104100000 *l.*	

The Second
AUGMENTATION.

Of the first Tenth of the three Firſt Funds.

The Foregoing Total.	104100000 *l.*	The Great Tythe and the Induſtry at the 18th. The Salt at 20 *Liv.* 8 *Sous* the Minot. The Fixt Revenue ſtill the ſame.
The Tenth of the three Firſt Funds.	8100000 *l.*	
Total of the Second Augmentation.	112200000 *l.*	

The

The Third
AUGMENTATION.

Of the Firſt Tenth of the three firſt Funds.

The Preceding Total.	112200000 *l.*	The Great Tythe and Induſtry at the 17th, the Salt at 21 *Liv.* 12 *Sous*, the Minot. And the Fixt Revenue ſtill the ſame. *Good.*
The Tenth of the three Firſt Funds.	8100000 *l.*	
The Total of the third Augmentation.	120300000 *l.*	

The Fourth
AUGMENTATION

The Firſt Tenth, as above.

The Preceding Total.	120300000 *l.*	The Great Tythe, and the Induſtry at the 16th. the Salt at 22 *Liv.* 16 *Sous* the Minot, the Fixt Revenue ſtill the ſame. *Very Good*
The Tenth of the firſt Three Funds.	8100000 *l.*	
Total of the Fourth Augmentation.	128400000 *l.*	

The

The Fifth
AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total.	128400000 *l.*	The Great Tythe, and the Industry at the 15th. the Salt at 24 *Liv.* the Minot. The Fixt Revenue still the same.
The Tenth of the three First Funds.	8100000 *l.*	
Total of the Fifth Augmentation.	136500000 *l.*	

The Sixth
AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total.	136500000 *l.*	The Great Tythe, and the Industry at the 14th. The Salt at 25 *Liv.* 8 *S.* the Minot. The Fixt Revenue still the same.
The Tenth of the first three Funds.	8100000 *l.*	
Total of the Sixth Augmentation.	144600000 *l.*	

The

The Seventh
AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total.	144600000 *l.*	The Great Tythe and the Industry at the 13th part. The Salt at 26 *L.* 8 *S.* the Minot. The Fixt Rev. still the same.
The Tenth of the three first Funds.	8100000 *l.*	
Total of the Seventh Augmentation.	152700000 *l.*	

Idem.

The Eighth
AUGMENTATION.

Of the first Tenth, as above.

The Preceding Total.	152700000 *l.*	The Great Tythe and the Industry at the 12th Part, the Salt at 27 *Liv.* 12 *S.* the Minot. The Fixt Rev. still the same.
The Tenth of the three first Funds.	8100000 *l.*	
Total of the Eighth Augmentation.	160800000 *l.*	

The

The Ninth
AUGMENTATION

Of the first Tenth, as above.

The Preceding Total.	160800000 *l.*	The Great Tythe and Induſtry at the 11th Part, the Salt at 28 *L.* 16 *S.* the Minot; the fixt Revenue ſtill the ſame.
The Tenth of the three firſt Funds.	8100000 *l.*	
Total of the Ninth Augmentation.	168900000 *l.*	

The Tenth
AUGMENTATION.

Of the first Tenth, as before.

The Preceding Total.	168900000 *l.*	The Great Tythe and Induſtry at the 10th part, the Salt at 30 *L.* the Minot. And the Fixt Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	8100000 *l.*	
Total of the Tenth Augmentation.	177000000 *l.*	

By

By the Contents of this *Table* it is plain, that ſuppoſing the Eſtimate of the Firſt to be too high, by Twenty Millions, Eight Hundred and Twenty Two Thouſand, and Five Hundred *Livres*, yet this will be an excellent Scheme, becauſe, that reckoning from the *Third* and *Fourth Augmentations*, the Revenue will be ſufficient.

But let us carry this further ſtill, and for the full ſatisfaction of the moſt Incredulous, we will make a *Third Table*; which ſhall ſuppoſe the Firſt Eſtimate to be made too high by Thirty Millions, and more: and yet this Scheme will hold good. For this Effect, let us put the Great Tythe at Forty Eight Millions only, the Induſtry at Ten, the Salt at Sixteen, and the Fixt Revenue at Twelve; the Total will be Eighty Six Millions: And for the firſt Three Funds, Seventy Four Millions of *Livres*; the Tenth of which is Seven Millions, and Four Hundred Thouſand *Livres*; which ſhall be repeated in every *Angmentation*; and all of them in the following Order.

The Third TABLE.

The Great Tythe at ----	48000000 *l.*	The Great Tythe and the Induſtry at the 20th. The Salt at 18 *Livres* the Minot; the Sale of which is reduced to 833333 $\frac{2}{3}$ Minots. The Ten Augmentations of which, from 18 to 30 *Livres*, will be at 24 *Sous* each. The Fixt Revenue remaining ſtill the ſame.
The Induſtry at -------	10000000 *l.*	
The Salt at ----------	16000000 *l.*	
The Fixt Revenue at -	12000000 *l.*	
The Total ----	86000000 *l.*	

The

The First
AUGMENTATION.

Of the Tenth of the first Three Funds, which shall be repeated in all the following Articles.

The foregoing Total.	86000000 *l.*	The Great Tythe and the Induſtry at the 19th. The Salt at 19 *Livres*, 4 *Sous*, Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Firſt Augmentation.	93400000 *l.*	

The Second
AUGMENTATION.

Of the Tenth.

The Preceding Total.	93400000 *l.*	The Great Tythe and the Induſtry at the 18th. The Salt at 20 *Livres*, 8 *Sous*, Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Firſt Augmentation.	100800000 *l.*	

The

The Third
AUGMENTATION.

Of the Tenth.

The Preceding Total.	100800000 *l.*	The Great Tythe and the Induſtry at the 17th. The Salt at 21 *Livres*, 12 *Sous*, Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Third Augmentation.	108200000 *l.*	

The Fourth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	108200000 *l.*	The Great Tythe and the Induſtry at the 16th. The Salt at 22 *Livres*, 16 *Sous*, Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Fourth Augmentation.	115600000 *l.*	

The

The Fifth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	115600000 *l.*	The Great Tythe and the Induſtry at the 15th. The Salt at 24 *Livres*, the Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Fifth Augmentation.	12300000 *l.*	

Good.

The Sixth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	123000000 *l.*	The Great Tythe and the Induſtry at the 14th. The Salt at 25 *Livres*, 4 *Sous*, Minot. The Fix'd Revenue ſtill the ſame.
The Tenth of the Firſt three Funds.	7400000 *l.*	
Total of the Sixth Augmentation.	130400000 *l.*	

Good.

The

The Seventh
AUGMENTATION.

Of the Tenth.

The Preceding Total.	130400000 *l.*	The Great Tythe and the Induſtry at the 13th. The Salt at 26 *Livres*, 8 *Sous* the Minot. The Fixt Revenue ſtill the ſame.
The Tenth of the three firſt Funds.	7400000 *l.*	
Total of the Eighth Augmentation.	137800000 *l.*	

High.

The Eighth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	137800000 *l.*	The Great Tythe and the Induſtry at the 12th. The Salt at 27 *Livres*, 12 *Sous*, the Minot. The Fixt Revenue ſtill the ſame.
The Tenth of the three firſt Funds.	7400000 *l.*	
Total of the Eighth Augmentation.	145200000 *l.*	

Very High.

The

The Ninth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	145200000 *l.*	The Great Tythe and the Induſtry at the 11th. The Salt at 28 *Livres* 16. *Sous* the Minot. The Fixt Revenue ſtill the ſame.
The Tenth of the three firſt Funds.	7400000 *l.*	
Total of the Ninth Augmentation.	152600000 *l.*	

The Tenth
AUGMENTATION.

Of the Tenth.

The Preceding Total.	152600000 *l.*	The Great Tythe and the Induſtry at the 10th. The Salt at thirty *Liv.* the Minot; and the Fixt Revenue ſtill the ſame.
The Tenth of the firſt three Funds.	7400000 *l.*	
Total of the Tenth Augmentation.	160000000 *l.*	

By

By this third Table it is plain, that reckoning from the fifth Augmentation there will be a very good Revenue; and that the following Augmentations carry it to a hundred and ſixty Millions, without exceeding the Tenth; which is a greater Sum than ever there will be occaſion for in any Exigency, ſuppoſing the State free from Debt; which proves the Excellency and Infallibility of this Scheme to a Demonſtration.

It may further be obſerv'd, That the Sale of the Salt in the ſecond Table is reduced to nine Hundred and forty four Thouſand, four hundred and forty four Minots only: and in the Third, to eight Hundred and thirty three thouſand, three hundred and thirty three Minots; which is certainly a third part leſs than is really ſold, at fourteen Perſons to a Minot, as has already been mention'd; which diminiſhes the Product of this Fund by a third part, which more and more ſhews the Excellency of this Syſteme.

But ſuppoſe there does happen a War, as expenſive as this we are now engag'd in, for the maintaining of which there 1704. muſt be Fnnds greater than that of the ROYAL TYTHE, upon the Foot of the third Table, which is a hundred and ſixty Millions; it is certain, That if the ſame Integrity and Honeſty be obſerv'd in the Management of the Funds of the Town-houſe of *Paris*, that there has been hitherto, there will be enough found there to ſupply, for ſeveral Years, whatever the ROYAL TYTHE may fall ſhort in; which might be reimburs'd after the Peace, without being oblig'd to have recourſe to burthenſome Impoſitions or extraordinary Means; which are always prejudicial both to the Publick, and to private Perſons, of what Nature or Quality ſoever they are.

CHAP.

CHAP. VII.

The third Proof of the Usefulness and Excellency of the ROYAL TYTHE, *brought from the Estimate of the Fruits of the Ground in one square League; and of the Number of Persons it can feed upon its own Growth.*

WE have yet a third Proof, of no less force than the former, of the Excellency of this System; and it is that which results from the Estimate we are going to make of the Produce of a Square League. But since this Estimate is applicable to the whole Kingdom, it will not be improper to place before it a Scheme of the whole Extent of *France*, in square Leagues, and a List of the People it contains; which take as follows.

Paragraph I.

PARAGRAPH I.

The Extent of France *in* Square Leagues, *of which five and twenty to a Degree, Measur'd according to the best and latest* MAPS, *in* 1704.

Names of the Provinces.	*Maps of the Gentlemen of the Academy.*	*Of the* Sieur de Lisle.	*Of the* Sieur Nolin.	*Of the* Sieur de Fer.	*Of the* Sieur Sanson.
	Squ. Leagues.				
Brittany	1690	1789	2069	2282	2387
Normandy	1491	1422	1524	1913	1825
Picardy	633	633	703	714	720
French Flanders	210	226	217	282	246
Part of the County of Hainault	161	186	172	192	193
Artois	241	235	208	259	289
Cambresis	28	47	41	46	50
Champaigne *and* la Brie Champenoise	1674	1910	1846	2004	2192
The three Bishopricks, Metz, Toul *and* Verdun	173	160	284	284	212
The Isle of France *and* la Brie Francoise	932	857	1066	1150	1001
The Orleanois, Blaisois, *and part of* Gatinois	893	847	888	1067	1064
La Perche	170	188	150	223	233
Le Maine	551	568	642	730	700
L' Anjou	529	409	485	495	497
Le Poitou	910	1045	1041	1137	1029
Touraine *and* Saumarois	397	313	491	513	482
Berry	577	598	624	614	642
Nivernois	363	336	339	406	403
Bourbonois	336	337	319	455	440
Dutchy *of* Burgundy	941	885	1084	1268	1240
The County of Burgundy	759	898	837	1081	936
Alsace	417	404	406	463	457
La Bresse, le Bugey, *the Principality of* Dombes	310	317	356	292	383
Dauphiny	1009	1019	1241	1411	1375
Provence *and* Avignon, *and the Principality of* Orange	1173	1178	946	1055	1577
Lionis, Forest *and* Beaujolois	463	372	446	623	587
The Sevennes, *comprehending* Givaudan, Vivaretz *and* Velay	589	623	769	834	831
Auvergne	883	874	1054	956	1040
Limosin	347	372	401	393	389
La Marche	435	463	368	557	481

PARAGRAPH II.

An ABSTRACT of the List of the People of the Kingdom, in the State they were in, the End of the last Century. This List comprehends the Men, Women and Children of both Sexes and all Ages.

Names of those who have made the particular List.	*Generalities.*	*Number of People.*	*The Years.*
Out of the List made in the Year 1694.	*PARIS.*	720000	1694
Out of Mr. Phelypeaux *Intendant.*	*Generality of* Paris.	856938	1700
Mr. de Bouville	*Generality of* Orleans	607165	1699
Mr. de Miromesnil	*Generality of* Tours	1069616	1698
Mr. de Nointel	Bretagne	1655000	1698
Messieurs de Foucault *de* Vaubourg *& de* Pomereu.	Normandy *divided into three Generalities*	1540000	1698
Mr. Bignon.	Picardy Artois	519500 211867	1698
Messieurs Desmadris *& de* Barentin	Flemish Flanders	158836	
Mr. de Bagnols	Walloon Flanders	337955	1698
Mr. de Bernieres	Haynault	85449	1698
Mr. de Contest	*The three Bishopricks*	156559	
Mr. Larcher *began it, and Mr. de* Pomereu *finish'd it*	Champagne, *comprehending the Sovereignty of* Sedan, *of* Raucourt, Chateaurenault; the *Dutchy of* Bouillon, *what the* French *have in* Luxembourg; *the* Provosties *of* Stenay, Jamets, Dun, *and the County of* Clermont.	693244	1698
Mr. Sanson	*The Generality of* Soisson.	611004	1698
Mr. Ferrand	Burgundy, *comprehending* Bresse, Bugey, *and the Country of* Geix.	1266359	1700
	Lyonois	363000	
Mr. de la Fond *& de* Harouis	*The County of* Burgundy	340720	
Mr. de la Grange	Alsace	245000	1697
Mr. le Bouchu	Dauphiny	543585	1698
Mr. le Bret	Provence	639895	1700
Mr. de Basville	Languedoc	1441000	1698

The Orleanois, Blaisois, *and part of* Gatinois	893	847	888	[illegible]	[illegible]
La Perche	170	188	150	[illegible]	[illegible]
Le Maine	551	568	642	730	700
L' Anjou	529	409	485	495	497
Le Poitou	910	1045	1041	1137	1029
Touraine *and* Saumarois	397	313	491	513	482
Berry	577	598	624	614	642
Nivernois	363	336	339	406	403
Bourbonois	336	337	319	455	440
Dutchy *of* Burgundy	941	885	1084	1268	1240
The County of Burgundy	759	898	837	1081	936
Alsace	417	404	406	463	457
La Bresse, le Bugey, *the Principality of* Dombes	310	317	356	292	383
Dauphiny	1009	1019	1241	1411	1375
Provence *and* Avignon, *and the Principality of* Orange	1173	1178	946	1055	1577
Lionis, Forest *and* Beaujolois	463	372	446	623	587
The Sevennes, *comprehending* Givaudan, Vivaretz *and* Velay	589	623	769	834	831
Auvergne	883	874	1054	956	1040
Limosin	347	372	401	393	389
La Marche	425	463	358	557	481
Xantoigne, Augoumois, *and* Aunix	692	631	681	676	780
Guienne, Perigord, Bazadois	1147	1079	950	1223	1117
Gascogne, *comprehending the Desarts* de Bordeaux *and* Condomois	643	512	647	602	637
Agenois, Quercy, *and* Rovergne	1103	1012	936	1178	1147
Languedoc	1590	1444	1835	2097	2060
Roussilon	270	243	206	206	271
The Comte de Foix, Couserans, Armagnac, *and* Cominge	1031	797	987	948	974
Bigorre, Bearn, Soule, Navarre *and* Basques	636	610	805	683	740
Total	26386	25839	28054	31278	31657

The mean Proportional of which is, 28642⅘ Leagues.

	Haynault	85449	1698
	The three Bishopricks	156559	
and Mr. de Pomereu *finish'd it*	Champagne, *comprehending the Sovereignty of* Sedan, *of* Raucourt, Chateaurenault; the *Dutchy of* Bouillon, *what the* French *have in* Luxembourg; *the* Provosties *of* Stenay, Jamets, Dun, *and the County of* Clermont.	693244	1698
Mr. Sanson	*The Generality of* Soisson.	611004	1698
Mr. Ferrand	Burgundy, *comprehending* Bresse, Bugey, *and the Country of* Geix.	1266359	1700
	Lyonois	363000	
Mr. de la Fond *&* de Harouis	*The County of* Burgundy	340720	
Mr. de la Grange	Alsace	245000	1697
Mr. le Bouchu	Dauphiny	543585	1698
Mr. le Bret	Provence	639895	1700
Mr. de Basville	Languedoc	1441000	1698
Out of the late Roussellot, *Director of the Fortifications, and of the* Grand Vicaire *of the Bishoprick of* Elne, *at* Perpignan	Roussillon	80369	
*Mr. d'*Ormesson	Auvergne	557068	1697
Mr. de Besons	*The Generality of* Bourdeaux, *comprehending the County of* Bigore, Mont Marsan, *the* Pais de Labour, *and* de Soule	1482304	1698
Mr. Guyet	Bearn *and* Low Navarre	241094	1698
Mr. le Gendre	*The Generality of* Montauban	788600	1699
Mr. de la Bourdonaye	*Generality of* Limoges	585000	1698
Mr. Begon	*Generality of* Rochelle	360000	1698
Mr. de Maupeou	*The Generality of* Poiteres	612621	1698
*Mr. d'*Argougés	*The Generality of* Moulins	324332	1693
Total - - - - - -		19094146	

The General Total of all Ages and Sexes, is Nineteen Millions, Ninety Four Thousand, a Hundred and Forty Six; which divided by Thirty Thousand, gives Six Hundred and Thirty Six Persons for each square League of the whole Extent of *France*.

Here is Matter of Astonishment to those who believe that *France* is so depoulated; and which would mightily surprize the famous *Vossius*, were he alive, for having written that there were not above five Million of Souls in it. The oldest of all these Rolls or Lists, are those of *Burgundy* and *Alsace*; and it is not above twelve or fourteen Years since they were taken. That of *Paris*, about ten, and the rest are no older than the beginning of this Century, and were made by the Intendants of the Provinces, in pursuance of the Orders they had receiv'd from the Court; and therefore it may be supposed they were done with Care and Exactness. I canot however believe that the Number of the Inhabitants of *Paris* is so great as it is made; nor that the City contains almost as many Souls as its Generality does; which is one of the largest in all the Kingdom, and which contains a great many Towns and Villages, in a well-peopl'd Country; and therefore there is reason to think that there has been a Mistake in this Case, as well as in some other Generalities: For I observe in some of them double the Number of Inhabitants that there is in the Generality of *Paris*. I am bound to believe, however, that those who made the Rolls have us'd their utmost Endeavours and Exactness.

If we suppose that there are in *Paris* four and twenty thousand Houses, including the Suburbs, as some will have it, according to the List, there must be allow'd thirty Persons to each House, great and small. And if instead of four and twenty, there are thirty thousand Houses, according to others, then to make up the number of Souls, there must be twenty four Persons to every House, one with another. But I cannot

 believe,

believe, notwithstandsng the greatness of this City, that it is so populous.

It were to be wish'd that the King would please to inform himself better in this matter, by ordering an exact Review to be made every Year, which might be drawn out on Tables, as we shall afterwards shew. By this Means he might know:

To make an exact Review yearly of all the People in the Kingdom, and its Usefulness.

1. The Increase and Decrease of the People, and the Causes of it.

2. The General and Particular Accidents which happen to them, from time to time.

3. The infinite Number of Distinctions which are introduc'd among them, and the ill Consequences of those; and the Number of each Rank and Condition of the People.

4. Of whom the Body of the Clergy were composed; how many Cardinals, Arch-Bishops, Bishops, Abbots, Regular and Commendatary, and other lesser beneficed Persons, Secular and Regular, there were, in his Majesty's Nomination, and what is their Revenue.

5. The different Dignities of Churches and Chapters; the Number of Canons that compose them, and generally all the beneficed Persons serving in all the Cathedral and Collegiate Churches of the Kingdom; and their Revenues and Privileges.

6. The Number of all the Praish-Churches, Parsons, Vicars, Priests, and other Ecclesiasticks who serve in those Churches, their Revenues, and in what they consist.

7. What regular Abbies there are, and what Order possess them; the Number of the Religious of both Sexes that are entertain'd in them, and their Difference.

8. How

8. How many Communities of Mendicants there are, and the Number of the Religious in each; and, in short, all those who make up the Ecclesiastical Order.

9. The whole Body of the Nobility, with all their different Distinctions, from the King, down to the meanest Gentleman.

10. The Gentlemen of the Robe, and all who live by the Practice of the Law, according to all their different Degrees and Dignities.

11. All sorts of Manufactures, and the Number of those who occupy them.

12. the Number of the new Converts, and of those who persist in their Errour.

13. The *Lutherans*, if there be any in the Kigdom; the *Jews*, and those of other Religions.

14. The Strangers, and, in short, all who are worth particular Notice.

15. All Fortify'd Places, where there are constant Garrisons, or where there are not.

16. All Publick Buildings of any note. In short, every thing that is remarkable, or deserves to be taken notice of in the Kingdom.

It will not be necessary to make an Enquiry into the State of the Provinces every Year, as has been done in the last place, but only a bare Review of the People, and the other only once in ten Years. And for this Review or numbering of the People, it may be done by a Formulary in manner of a Table, at the End of which may be subjoyned some short and succinct Remarks on such Matters as relate to this Review. And as for the Enquiry into the State and Condition of the Provinces, I would make another Formulary, after the Model of

 the

the Memoirs of *Monſ. de Baſville* and *Monſ. de Bouchn*, which are both well done, or any other of that kind.

The *Chineſe*, by the Relation of Father *le Conte*, the Jeſuit, and others who have written on that Subject, obſerve a very eaſie and orderly Method for taking Lists of their People; which may be uſed in correcting or adding to the Formularies we have been ſpeaking of, according as we find it for our purpoſe. There might Lists be made likewiſe of the Numbers and Kinds of Cattle, but however that might have its Uſe, yet it is not neceſſary. It is certain that theſe Methods would be of great Advantage and Conveniency for the King, if it were no more but know every Year the Increaſe or Decreaſe of his People, whether there were more or fewer Clergy-men, Monks, or any other Religious Orders of both Sexes, which ſwarm over the Face of the whole Kingdom; the too great or too ſmall Number of the Nobility, and of all other Ranks and Degrees, and Conditions of People, according to which, he might put a Stop to the Increaſe of ſome, and endeavour the Augmentation of others.

Moreover, though *France*, as it ſeems, has no leſs than nineteen Millions, and ninety four thouſand Inhabitants, yet it may ſafely be averr'd, that conſidering its Extent and natural Fertility, it could eaſily maintain, by its own proper Produce, no leſs than three and twenty Millions, and perhaps even five and twenty, and above; as may be prov'd by the Detail of a Square League, which ſhall be put at the end of this Paragraph. It is likewiſe true, that the Number of Women and Girls, in that Square League, exceeds that of the Men and

and Boys by a tenth Part: and that there are almoſt as many old Men, and Children, diſabled and infirm People, and Beggars, and thoſe who are abſolutely ruin'd, as there are of Men fit to work, or to go into the Army: Famine and Deſertion having carry'd off many of them. Add to all this, that ſince the firſt Lists were made, out of which we have taken theſe Abſtracts, the Number of the People is not encreas'd, but on the contrary much diminiſh'd: great Numbers having left the Kingdom, partly upon the Account of this preſent War, in which the *Spaniſh* Succeſſion has engag'd us, and partly by the ſecret and continual Eſcaping of the new Converts, by which, and making Allowances for the Miſtakes of the firſt Lists that were taken, we may reckon that the Number of the People falls ſhort by between four and five hundred thouſand Souls. Wherefore, let that be as it will, we will only go upon the Suppoſition of five hundred and fifty Perſons in a Square League.

Paragraph III.

The Detail of a Square League, in an indifferent good Country, and pretty well cultivated: The League the 25th part of a Degree. Which serves for a new Proof of the Excellency of this Scheme of a ROYAL TYTHE.

THE Square League, at five and twenty to a Degree, consists of 2282 *Toises*, and three Feet long, and of 5209806¼ *Toises* Square, of the Measure of the Chatelet of *Paris*; which makes 4688 *Arpens*, 82½ *Perches*; the *Arpen* supposed to be a hundred Square *Perches*, the *Perch* twenty Foot, and the Foot twelve Inches, as has been said already.

This League being in a Country that is cultivated, may be suppos'd ro be divided and cross'd:

	Arp.	*Per.*
1. By two high Roads, six and thirty Feet broad each, and seven hundred Perches long, is	25	21
2. By four other Roads of eighteen Feet broad, and seven hundred Perches long	25	21
3. By a River of eight hundred Perches long, and two broad	16	00
4. By three Rivulets of four hundred Perches the Course of each, and half a Perch in breadth	06	00
Total	72	42

Brought

	Arp.	*Per.*
Brought over	72	42
5. By Ponds and Marishes, to about	15	00
6. By two thousand four hundred Perches long, of Hedges of five Foot broad	06	00
7. The Church and Church-yard, and a little Space before it	02	00
8. The Ground for Houses and Gardens	250	40½
9. Waste Ground and Commons	236	00
10. The Woods, both great Trees and Coppices	600	00
11. The Vineyards	300	00
12. The Meadows	500	00
There will remain for Arable Ground	2707	00
Total	4688	82½

The more uneven a Country is, the greater is the Measure, but we have no regard to that.

Paragraph IV.

The Produce of this square League estimated above its ordinary Rate.

THE two High-Ways can yield nothing unless it be by the Trees * that are Planted on each side of them, and the Cattle that eats the Grass that grows about them. These Trees are either Fruit-Trees, or Oaks, or Elms, or Poplars, according to the Custom of the Country. The first by their Fruit, the other by Felling, which is once in Fifty Years, may yield a considerable Income; but we shall reckon nothing on that, but leave that Produce for keeping in repair the High-Ways, and other Publick Works in the Country. And therefore this is *Nothing.*

The four little Roads, making together in length, twice as much as the great Roads, there may be at least as many Trees Planted on them, which might yield likewise a considerable Income, but they are charged to *Idem.*

The Banks and Borders of Waters, which are usually Planted with Trees, might produce considerably, but we leave that for the abovesaid use. *Idem.*

We

* *Planting them at Twelve Foot distance one from another there will be room for* 4666.

We shall say nothing of the Fishing of Rivers, Rivulets or Ponds, because these come into the *Second Fund.*

The Hedges might afford a great deal of Faggots and Brushes for the use of the Inhabitants: And the great Trees which are here and there in Hedges might yield considerably, but those we let go with the rest. *Idem.*

The Ground for the Church, and Church-yard. *Idem.*

The Ground for Houses and Gardens might be supposed to produce Fruits, Herbs and Pulse, to a considerable Value, and afford Food for Beasts and Foul, but we reckon nothing. *Idem.*

The Pidgeon-Houses. *Idem.*

We shall say nothing here about Corn-Mills, nor of Mills for Oyl, Paper, Forges, Milling of Cloath, Finaries, beating of Hemp or Bark, Saw-Mills, Powder-Mills, *&c.* because they make a part of the *Second Fund.*

The Waste Grounds and Commons can produce nothing but Pasture, some Warrens, Wood or Briars, which we do not reckon upon. *Idem.*

Of the Six Hundred *Arpens* of Wood, we shall leave Two Hundred to grow up to tall Trees, to be employed for the Necessary for Uses of Publick and Private Buildings, and we will allow only Four Hundred for Coppice-Wood, to make Yearly a regular

regular cutting of Twenty *Arpens*; which will yield Fourteen *Cordes*, or Eight and Twenty Load the *Arpen*; which will make Two Hundred and Eighty *Cordes*, without including Faggots, Charcoal, or uselefs Wood. The *Corde* being valued at Four *Livres* the common Price, in our Country, this Article will give — 1120*l.*

We suppose the Cutting to be but once in 20 Years.

Three Hundred *Arpens* of Vineyard, rated at Four Hogsheads * every Vintage, one with another, the *Arpent* will be Twelve Hundred Hogsheads; which valued at 11 *Livres* each, will make the Sum of 13200 *l.* But considering that the Charges of the Vintage, and making the Wines may take away half of the value, we shall only charge — 6600*l.*

Five Hundred *Arpens* of Meadow, at Two Loads of Hay the *Arpen*, will be a Thousand Cart load, which at Five *Livres* a Load, is — 5000*l.*

The after Grass at half a Load the *Arpen*, which makes Two Hundred and Fifty Loads, is — 1250*l.*

Total 13970

Brought

* *The* Paris *Hogshead contains* 288 *Pints of* Paris *Measure, equivalent to two* Fuillet's *of* 144 *Pints each, four of which Pints must be deducted for the Lee.*

Some

Brought over — 13970

The arable Land, divided into three parts, two of which Till'd, * the other not. Those which are Till'd and Sowed, one with Wheat, the other with Barley and Oats; each of those parts making Nine Hundred and Two *Arpens*; of which that Sowed with Wheat, at 601 ½ *Septiers*, will yield, as it is usually reckon'd, 3½ for one, the Seed return'd; which will produce above 2104 *Septiers*, more or less; which valued one Year with another at 6 *l.* the *Septier*, will give — 12624*l.*

The Eight Hundred *Arpens* Sowed with Barley and Oats, and yielding a Crop equal to the former; will produce Two Thousand *Septiers*; which valued at 4 *liv.* will be — 8000*l.*

A Hundred and Two *Arpens* of Pease, Beans and Hemp, valued at 15 *liv.* the *Arpen*, is — 1530*l.*

Total of the Produce of the square League — 36124*l.*

But

Some may be surpris'd here to find the Produce of Vineyards rais'd higher than that of Meadows, which are generally reckon'd to yield most, and with the least Charges; but I have done it upon repeated Tryal; and besides, I do suppose the Meadows to be but indifferent good, to give a more certain and evident Proof of the Goodness of this Scheme.

* *We have put the Increase of the Corn upon the lowest Foot; for there is hardly any Tilled Land, that will not yield Four for One; and there is a great of Land in* France *that*

But let us reduce this Product to Thirty Five Thousand, for to have good Measure, and make Allowance for Insolvencies, which is certainly the lowest it can be valued, supposing the Land but tollerably well Cultivated, and kept up to its just Value.

If we will suppose *France*, in its present Extent, to contain thirty thousand square Leagues, which we have found it to be upon the best Mapps; and that, out of all the Ground produces, the King would satisfie himself with a Twentieth Part of all the Product of a square League for his ROYAL TYTHE; he will find that what is contain'd in this Article alone will yield him Fifty two Millions, Five hundred thousand *Livres*; which is the least that can reasonably be propos'd. And if you add to this, the Tythe of the Industry, and of the other Parts of the Second Fund; the Salt reduced to 18 *Livres* the Minot, which is the *Third Fund*; and the Fixt Revenue, which is the Fourth, consisting of the *Parties Casuelles*, or Monies arising out of the Sale of Offices, and Escheats; the Customs; (those within the Kingdom being suppress'd, and those on the Frntiers moderated:) the Antient Demesnes of the Crown; the Yearly Sale of Woods and Forests belonging to the King; the Duties on Tabacco, Coffee, Tea, Chocolate, Stampt Paper; on Powder and Salt-Petre: The Post-Offices regulated, and the Postage diminish'd, and put upon the Foot they were before Mr. *de Louvois*, and according to the Ptecautions we have already proposed: The Fines, Strays, Confiscations, *&c.* it would be found, That the King might easily raise a Revenue of a hundred Millions, and more; which would be so easie, as not sensibly to incommode any one. But if His Majesty's Affairs should at at any time oblige him to a greater Expence, he might raise the ROYAL TYTHE, the Salt, and the Tythe of the Industry, but not the Fixt Revenue, which ought never to suffer the least Alteration. For Example, from the 20*th* to the 18*th*, from the 18 to the 16*th*, from the 16*th* to the 14*th* from the 14*th* to the 12*eh*, from the 12*th* to 10*th*, which is the higest Point it can be screwed to. I repeat this often, because it cannot be repeated too often. The Tythe being thus high, every one may live, but carry it higher, and the poorer sort must sink under it. And why should it be screw'd higher? And what occasion can there possibly be for a Revenue of above a Hundred and Eighty Millions. If the Revenue be in the Hands of Prudent and Faithful Men, there will be more than enough to supply all the Exigencies of the Government, let them be what they will; but if otherwise, they may well perplex themselves, squeeze the People, and ruine all the Funds in the Nation, but shall never be able to satisfie the insatiable Avarice of those, who have the Insolence to fatten themselves on the Blood of the People.

All that has hitherto been said, serves as a Demonstrative Argument to prove, that the ROYAL TYTHE, in the manner we we have proposed it, is an infallible way to make the King and the Government Rich, without Ruining or Oppressing any one.

that yields ordinarily 10, 12, *or* 15 *for one. But in such a System as this, it was thought best to reckon upon the most indifferent Land, the better to fix the General Product.*

It

It remains now to enquire how many Persons a Square League will maintain upon its own Growth; and according to it to make an Estimate of the whole Kingdom; without being obliged to have recourse to Foreign Parts.

We have found already, that a Square League will yield 2194 *Septiers* of good Corn: And if we add to that a fourth Part of Barley, there will be 2639 *Septiers*. We reckon that each Person will consume about three *Septiers* in a Year. It is true, the old Men above Fifty, the Children under Ten, and those who eat Meat and drink Wine, eat less Bread; but besides these, there are few that consume less than three *Septiers* of Corn, *Paris* Measure, or rather more, one Year with another.

If then we divide 2630 *Septiers* by three, there will come 876 Persons: But let us allow twenty six for the Fowls, Dogs, Cats, Rats, and the other Creatures tame and wild: And if we reduce the number to 850 Persons in the Square League, it will be found, that if the whole Extent of *France* contains Thirty Thousand such Leagues, it may easily maintain, upon its own Growth, Five and Twenty Millions, and Five Hundred Thousand Souls. A Number very far above what it contains at present.

All the particular Instances and Topicks we have hitherto produced being so many Undeniable and Demonstrative Proofs of the Worth and Excellency of this System of a ROYAL TYTHE, and of the Real and Effectual Advantages that may reasonably be hoped from it, they are no less such for the Necessity of its Establishment, as we have amply shewn in another Place.

CHAP.

CHAP. VIII.

The Opposition and Objections which may arise, and be made against this Scheme.

IT were great Rashness in me to pretend that this Scheme will be generally approved. Too many are interested for me to think it will please every Body. Some will dislike it, because they enjoy a Total Exemption, both for their Persons and Possessions, and because this System suffers none of whatever Nature they be. Others again will rail at it, because it deprives them of the Means of enriching themselves by robbing the Publick; and others, because it will lessen the Esteem that others have for them, by either Totally suppressing their Employments, or making them worth very little. All which we shall handle in order. One ought not therefore to be surpriz'd, if the most virulent Censure, Malice can contrive, be let loose upon it. But I am resolved to be easie, and to let Spite do its worst. When a Great King has Justice one his side, attended by the evident Good of his People, and Two Hundred Thousand Men in Arms to support it, the greatest Opposition will be no ways formidable.

1. Among those who will least approve it, and make the strongest Efforts to have it rejected,

jected, will be, the Gentlemen concerned in the Revenues; becauſe there being no further occaſion for ſo many Farmers, nor of any extraordinary Affairs (as they are call'd) or Extraordinary Occaſions for, and Means of, raiſing Money, there will be no need of ſo many Directors of the Finances; and even thoſe who continue in their Employments under the Direction of the Controuler-General, will not have many great Matters to diſcuſs; which is one great Advantage to the Nation in General.

2. The General Farmers will likewiſe be far from approving it, becauſe, that not only the Publick Farms will be reduced to a very ſmall number, but alſo becauſe there will not ſo great Emolument attend thoſe that remain, and that they will be more clear and diſintangled than they have been formerly: which will deprive thoſe Gentlemen of the Means they have hitherto had of Feathering their Neſts.

3. The Collectors and others, who deal in the Publick Monies, will be the moſt diſpleaſed, becauſe their Gains will be entirely cut off; and therefore they chiefly will flie in the Face of this Scheme.

4. The Clergy will not be altogether ſatisfied with it neither, becauſe the King, paying himſelf in his own hand, will have no occaſion for Aſſembling of them, and asking Supplies of them, no more than of any other Body of his Subjects: The ROYAL TYTHE affecting all Rents and Incomes, theirs muſt be as liable to it as the reſt. This perhaps may vex thoſe of the higher Ranks among them, but the reſt will be very well ſatisfied; becauſe

becauſe, that inſtead of opening their Purſes to ſupply the King's Occaſions, their Contribution will be raiſed out of their Tythes. Beſides, a due Proportion being obſerved in what they pay, it will not be in the Power of the Higher Clergy to pay the King out out of the Lower's Pockets; which is what has been always complain'd of, and is to this day.

5. * The Nobility, who ſeldom are the beſt Judges of what is beſt for them, will find fault likewiſe; but I have no other Anſwer for them, than what may be ſeen at the beginning of theſe Memoirs. If they will be reaſonable, they will find underwritten what

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* *The Nobility in thoſe Parts where the Poll-Tax is in uſe, pay it by their Farmers, and all other Duties, according to the Conſumption they make. They are often plagued with Searchers and Enquiries, and with extraordinary Impoſitions. They are Subject to the Arriere-Ban, or to Taxes that are Equivalent. If they were diſcharged of all thoſe burthenſome Impoſitions, and treated according to the following Articles, it is certain they would be conſiderable Gainers by the Eſtabliſhment of the* Royal Tythe; *becauſe there would be no more noiſe about Taxes or Aids, nor would they be obliged to buy the Salt at ſo dear a Rate; nor would they be Subject to many other Impoſitions upon all the Neceſſaries of Life, nor upon their Cloaths and Houſhold Furniture, which they conſume far above what the* Plebeians *do, and raiſe the Prices to near double the Value of the Goods. Inſomuch, that if the Matter was narrowly enquired into, it would be found that the Nobility was no leſs Subject to Impoſitions than the Peaſants, and that they are liable to a great many Duties they know nothing of.*

what may ſatisfie them; and the rather, becauſe the hurt they receive is only imaginary, and the Benefit real. For by this Method their Rents will increaſe, and the Value of their Lands will riſe in Proportion, when they come to be better cultivated and improved, and when the Conſumption of their Produce is much greater than it has ever been.

6. Thoſe who are Exempted by their Offices, whether Anciently or lately Eſtabliſh'd, will have the greateſt appearance of Reaſon to complain; becauſe the ROYAL TYTHE will for ever extinguiſh and ſuppreſs thoſe Exemptions; which they bought very dear. But this Tythe being of the greateſt Advantage to the Nation, and furniſhing the largeſt Revenue to the King, will afford Means for reimburſing thoſe Perſons whoſe Offices and Employments will be no more neceſſary.

7. The Gentlemen of the Long Robe will, 'tis like, join in with the reſt of the Complainers, becauſe this ROYALY TYTHE affects their Emoluments, as well as thoſe of others; but the Principles upon which this Syſtem is Founded, ought to ſatisfie them eſpecially, becauſe, they are as the Soul of the Laws, to ſpeak ſo, of which they being the Interpreters, ought likewiſe to be Guarrantees of their Execution.

8. The Aſſeſſors and Receivers of the Taxes will likewiſe have their Objections againſt it; becauſe it will rob them of many a ſweet Morſel,

Privileges that may be Granted to the Nobility in recompence for the ROYAL TYTHE.

1. *Ex-*

Morſel, and of a great deal of Credit; but by reimburſing by degrees the Charges of thoſe for whom there is no further occaſion, and paying others their Sallaries, they will have no juſt Reaſon to grumble.

9. The Body of the People perhaps will cry out againſt it at firſt, being apt to boggle at any thing that looks like Innovation; but their Fright will be quickly over, ſo ſoon as they ſhall evidently ſee, that this Alteration has nothing elſe for its Principle Aim and Object but to make them more eaſie and happy than ever they have been hitherto.

10. All thoſe in ſhort who love to fiſh in troubled Water, and to enrich themſelves at the Charges of the King and Publick, will be far from approving a Syſtem which leaves no room for Corrupt Practices, and which will pull up by the Root all thoſe Villanies and Tricks which are daily practis'd over all the Kingdom in levying the Publick Monies.

To

1. *Exemption from the* Arriere-Ban, *which is a very heavy Charge upon them.*

2. *Exemption of their Orchards, Gardens, and Back-Yards.*

3. *That they only be allowed to carry Swords and Fire-Arms, as the Officers and others of the Army do.*

4. *Permiſſion to Families that are low, to Trade in Wholeſale, as is practiſed in* England, *and even to be the Farmers of the* ROYAL TYTHE.

5. *Exemption from Quartering of Soldiers.*

6. *That none elſe but they be Domeſticks of the King's Family, in Quality of Gentlemen, from the meaneſt to the greateſt Officer.*

To conclude, there is no Approbation of this Scheme to be expected, but from Men of true Worth and Honour, perfectly disinterested and of sound Understanding; because it sets it self in opposition to the Covetousness and Avarice of all others.

But there is no other Answer to be given to those Complainers, but to send them to those Maxims we have laid down at the beginning of these Memoirs which are the Foundation of this Scheme, and to which they must necessarily agree: That is, the natural Obligation that lies upon all the Subjects of any State, of what Rank or Condition soever they be, *To contribute to the Support of it*, in Proportion to their Rents, or the Produce of their Industry, from which none of 'em can reasonably plead Exemption, all Privileges that tend to exempt any one from this Contribution, being unjust and

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7. *As also of the Queen's; of the King's Children, and of the Blood Royal.*

8. *All the Officers of the Kings Guards, Light Horse,* Gens d' Armes, *and Musquetiers.*

9. *Also those of the* French *Guards.*

10. *All the Gentlemen of the* Guard du Corps, *the* Gens d' Armes, *and the Light Horse.*

11. *All the Officers of the* Gens d' Armorie.

12. *All the Officers of the old Troops of the Crown, preferable to others.*

13. *All the Kings Council in the Parliaments, and Superiour-Courts,* i. e. *The first President, the Advocates, the Attornies-General, whose Offices must be exempted.*

14. *To Appropriate to the Nobility, preferably to all others, all Benefices in the King's Nomination, above* 6000 Livres.

and Abusive, for if Men are reasonable they will be satisfi'd; and if they are not, they don't deserve to be regarded: Since it is not just, that the whole Body shou'd suffer, that some of its Members may live in great Plenty.

We come now to the Objections. Since the Proofs we have produced for the Excellency of this System of a ROYAL TYTHE, forces the Consent, even of those that have no mind to it; some have recourse to a pretended Impossibility; which being well examin'd will presently vanish.

These Objections may be reduc'd to four;

The First is, about Barns to hold the Tythe of the Fruits of the Ground: And here they pretend that it will require immense Sums to build them. The Second, That there will be no body found to Farm them. The Third, That if there cou'd be such found, they cou'd not give Security. And the Fourth, that the King has occasion for ready Money, and that it will be long before the Tythe can yield it.

These Objections have been Answer'd already, when we were treating of the *First Fund* of the ROYAL TYTHE, in such a manner, as leaves no room for a Reply. It has been shown already that in more than one half of *France*, they make no use of Barns to hold their Corn: And it has been made appear, by an exact Computation, that in *Normandy* and elsewhere, where Barns are used, and where the King's Farmers can't find them with that ease, that the Churches Farmers do, a Sum, not exceeding a Thousand or Twelve Hundred *Livres* will be more than sufficient to build a Barn able to hold the Tythe of two Thousand *Livres* a Year at least: And that the

Benefit the People wou'd receive by this Method of raising the Tax, which wou'd always have a natural Proportion to the Produce of the Ground, without ever being in Danger to be alter'd, either by the Malice or Passions of Men, or by the Difference of Times; and which wou'd free them at once, from all the Oppressions and Villanies, which they suffer from the Collectors and Receivers of Taxes and their Agents, and likewise from all the Miseries they undergo by the usual Methods of raising the Aids; wou'd abundantly recompense the expence of the Barns; which might be advanced by the Farmers of the Tythes, and recovered from the Parishes, during the six or nine Years of the first Lease. And since those who have the Great Tythes of the Church, never want Farmers with good Security to Farm their Tythes, and who even pay them Monthly by Advance; It can't be thought that the King will want such; and as to the last Objection, which seems to be the most plausible, we have told already that the Tax is not paid commonly in less than sixteen Months, and that there are a great many Insolvents. And that the Experience we have of what is transacted betwixt those who have the Great Tythes of the Church and their Farmers, is a manifest Proof, that the King, without demanding any Advance, might have the Product of his Tythes brought into his Coffers in twelve or fourteen Months at most, without any Insolvencies. It is true, there are some Parts in the Kingdom where Money being scarce, the Sale of the Fruits of the Ground is not always ready; but this Objection is removed by the Payment of the Tax it

it self, which cannot be done without the Sale of the Produce of the Ground. And therefore if all sorts of People who were able to pay were allowed to bid at the Sale, such as Parsons, rich Burghers, and even Gentlemen, if that cou'd be done without derogating from their Quality, and if all those might sell them at an honest Profit, the ROYAL TYTHE might be quickly sold off; and if once a Farmer of the Tythe was but in a Condition to pay a Year or two *per* Advance, he could not fail to be Rich. And so this Difficulty vanishes.

Moreover, the ROYAL TYTHE will have this further Advantage, that in time there will be a great many little Magazines of Corn in the Parishes, which will be much for the Ease and Comfort of the People in dear Years, and be a mighty Advantage to the Proprietors.

This was the Method the *Romans* took, not only in the Time of the Common-Wealth, but even while they were Govern'd by Emperors. The Subsidies that were levied upon the People, consisted chiefly in the Tythe of the Product of the Ground, without any Distinction not even Exempting the Lands, belonging to the Church: And they made an Excellent use of that Product of the Ground, both for the Sustenance of their Armies, and the Maintenance of the People; to whom there were Distributions made at a certain Price, in the time of Dearth. It is plain by our History, that the Kings of the First and Second Race, and even some of the Third, did take the same course, till such time as they did intirely discharge the Church from the Tythes they used to pay.

CHAP. IX.

An Account and LIST of Those who are Exempted.

IT will not be improper here to subjoin an Account of those who enjoy an Exemption from the Tax, the *Taillon*, (or lesser Tax for Subsistance of the *Gens d' Armes*) the Quartering and Lodging Soldiers, and other Charges, both as to their Persons and their Goods; and who procure the same favour to others, by their Interest or Authority.

I.

All those Lands possess'd by the King, the Queen, the *Dauphin*, the King's Children, and the Princes of the Blood, as particular Lordships: As likewise those belonging to their chief Officers, and Houshold Servants; who, according to this Scheme, cannot, by any Extraordinary Privilege, be protected, but must be liable, as well as others, to pay their Proportion of the ROYAL TYTHE.

II.

The Lands belonging to the Ministers and Secretaries of State, their Commissaries, Secretaries, *&c.*

III.

III.

All those who have their Table in the King's House; the *Gens d'Armes*, Light-Horse, *Guard du Corps*, the Horse Granadiers, *&c.* and all other Officers Civil and Military; belonging to the King's House, or to those of his Children.

IV.

All Churchmen of the first Rank, as, Cardinals, Archbishops, Bishops, Abbots, Commendatory; their Officers, and such as they protect, likewise those of the Second Order, *&c.*

V.

The several Orders of Knights, *viz.* of the Holy Ghost, of *Maltha*, of St. *Lewis*, and of St. *Lazarus*.

VI.

All the Nobility of the Kingdom, *viz.* The Princes, Dukes and Peers, Marshals of *France*, Marquis, Counts, Barons, and bare Gentlemen.

VII.

The Great Officers of the Robe, *viz.* The Chancellor, the Counsellors of State, the Masters of Requests, and all those who compose the King's Councils: The Presidents, Counsellors, the *Chevalier's d' Honneur*, the Attorneys and Sollicitors General of the Parliaments, and Superiour Courts, the Chambers of Accounts, and Courts of Aids, and the Offices of the Treasurers of *France*.

VIII.

VIII.

The Bailiffs, Sceneſcals, Preſidents and King's Council in the Inferiour Courts and Judicatures.

IX.

The Intendants of the Provinces, their Secretaries and Delegates, and thoſe under their Protection.

X.

The Officers of the Elections, the Receivers General of the Provinces, the Receivers of the Taxes, the Officers of the Water-Works and Forreſts, thoſe of the Salt-Granraies, and the Marſhalſey, *&c.*

XI.

The Governors of Provinces, and thoſe of Places on the Frontiers, and the Chief Officers (call'd *Etats Major)* of thoſe Places.

XII.

The Officers of the Army actually in Service, who are not Gentlemen, the Officers of the Artillery, the Commiſſaries of War, and a great many others of this Sort.

XIII.

Thoſe who are in Poſſeſſion of ſuch Lieutenances of Provinces, as have been ſold lately, as likewiſe the Governments of Towns within the Kingdom.

XIV.

The Majors and Syndics of Towns, and the Priviledg'd Sheriffalties.

XV.

XV.

Several Offices and Employments, which the Neceſſity of the late Times has oblig'd us to create, to the great Oppreſſion of the People.

XVI.

The Lands and Lordſhips which are free, in the *Pais d' Etats*, or Countries where they have the Privilege of Taxing themſelves; the free and exempted Towns, and many others in the Kingdom, who pay nothing towards the publick Charges, which fall the heavier on the poor People.

XVII.

The Principal Farmers, and Under-Farmers, of the Firſt, Second, and Third Order.

XVIII.

Thoſe who are exempted by Induſtry or Cunning; thoſe are they, who, either by Money or Preſents, or by the Intereſt of their Relations or other Protectors, get themſelves exempted, either in whole or in part, from the publick Charges. The Number of theſe is almoſt Infinite.

Upon all which, there may be three very important Remarks made.

Firſt, That the Weight of all the Duties from which thoſe above-mention'd are exempted, fall neceſſarily on thoſe who are not exempted; who, without doubt, are the moſt numerous, though the pooreſt Part of the Kingdom, and who conſequently are threatned with utter Ruin; which nothing can prevent or hinder,

der, but the Eſtabliſhment of the ROYAL TYTHE.

Secondly, That thoſe who are exempted being the moſt conſiderable Part of the Kingdom for their Riches, tho' not for their Number, they not being the thouſandthPart of it,are poſſeſſed of almoſt all the Land Eſtates in the Kingdom; ſo that little remains to the other Part, but what they can get by their Induſtry and Labour; under which I comprehend, Husbandry, Vine-dreſſing, Feeding of Cattle, Commerce, all Arts, Trades and Handycrafts, and all that is got by the Labour of Men's Hands.

Thirdly, That tho' all thoſe above-mention'd are exempted from the Taxes of all Sorts, and from Quartering and Lodging of Soldiers, yet for the moſt Part they are not from the Salt, the Aids, the Tolls, the Capitation, nor from the Cuſtoms on Goods exported or imported into the Kingdom; neither from Poſtage, excepting a few, nor from the Duties on Spiceries, Sugar, Strong-waters, Tea, Coffee, Chocolate, and Tabacco, and ſeveral other Goods and Commodities, though many have left no Stone unturn'd to procure an Exemption from thoſe likewiſe, and ſome, by Means and Ways, have obtain'd it. Now it is certain, that all theſe Perſons are concerned in Intereſt to take Care, that the ROYAL TYTHE be never Eſtabliſhed; becauſe, if it were, they would have no more Exemption than others have, which is none at all. And therefore, the King ought to ſuſpect and miſtruſt the Partiality and Self-Intereſt of thoſe, who oppoſe the Eſtabliſhment of this Syſtem, and the rather, becauſe the poorer Sort of People, for whoſe

whoſe Eaſe and Advantage it is propoſed, having no Acceſs to his Majeſty, to repreſent the Miſeries they groan under; they muſt always be expoſed to the Avarice and Covetouſneſs of others, always pinch'd in their Circumſtances, to that Degree, as to be depriv'd of the neceſſary Supports of Life, and be expoſed to Hunger, Thirſt, and Nakedneſs; and in ſhort, plunged into ſuch extream Miſery and Poverty, as never to be able to recover. Now this ROYAL TYTHE would infallibly put a Stop to their preſent Hardſhips, and prevent their future Miſery, and retrieve all this Diſorder. We ſhould not then ſee ſo many overgrown Eſtates, but we ſhould ſee fewer poor People. Every one might live decently, according to his Rank and Quality; and the King's Revenues will ſenſibly encreaſe every Year, without being burthenſome or prejudial to one more than another.

CHAP.

CHAP. X.

Projects for Numbering the People, and the Usefulness and Advantage of them.

HAving promised a Formulary for Numbering the People, I come now to make it Good, with all the Succinctness and Plainness I can.

It being not unworthy, the King of so considerable a Kingdom as *France* is, to know throughly the Number and Quality of his Subjects once a Year, it will be expedient to find out a Way how that may be done easily, and without Confusion.

To that Effect, the best Way that can be taken, in my Opinion, is to divide all the People into Decuries, as the *Chinese* do, or into Companies, as in our Regiments; and to appoint Captains of Parishes, named by the King, who should have under them as many Lieutenants, as there were Fifties of Houses, or thereabouts; both who should be equally subordinate to the Commandments of those Places, where there were any. That is to say, if there are a hundred Families in one Parish, more or less, there ther might be one Captain, and two Lieutenants, who should have the Inspection of fifty Families each. Those Families should be visited by them, House by House, four Times a Year, to be rightly informed of the State of every one of them, that is, to know what Men, Woman

Women and Children there were, and, what Changes or Alterations might happen, in them and to set down all in their Register, which should be renewed every Year. * And the chief Business these of Officers being to know throughly the State of those fifty Families, and of all the Souls, young and old in them, to the end they might be ready to give in Lists of them as often as they were requir'd; they ought to be very careful in their Accounts, even of all that die or are born, that their Rolls may be always in a readiness. They might likewise be impowred to appease all Tumults and Quarrels that may happen in their several Districts, and to prevent the People of those fifty Families going to Law with one another. If afterwards the King should think fit to increase their Power, it might be done; but, with submission, I think it more advisable to hold where they are, till there be occasion for more Authority. The

* *This Creation of Officers or Commissaries for numbering the People, whom I suppose to have no settled Sallary or Pension, has nothing extraordinary in it, more than in the Commissaries of the Army, since the King is no less concern'd in the Preservation and Protection of his People, who furnish him Soldiers, and wherewithal to pay them, than he is in the Soldiers themselves; who, however necessary they may be to the Government, yet are but a very small part of the People. And the Reason why I propose such a thing, is, because of the Difficulty there is in making such Lists of the People, and the little Fidelity and Exactness there is observ'd; this properly not belonging to the Function of the ordinary Officers, they have no Humour of meddling in it, especially since it would bring them in little or nothing.*

The Offices of Captains might be given to the chief Gentlemen of the Parishes, and those of Lieutenants to other Gentlemen of less Note; and where such are not, to the better sort of Burgesses. And because, this might give them some Trouble, and divert them from their Business for some time, it would not be amiss, instead of a Sallary or Pension, to allow them a Hen or a Pullet yearly from each House, or six *Sous*, as the Payer should think best. These Pullets might be divided among them in the same proportion that is observ'd in the Army; that is, that the Captain should have one half, the Lieutenants another, to be equally parted between them if there are two; and if there are three Lieutenants, the Captain should have two Parts of five, and the Lieutenants the other three equally.

There ought also to be some Marks of Honour put upon these Officers, such as the distinguishing Name of *Monsieur*, and the Hat in Hand, when any of the People in their Districts speak to them, a Seat apart for them in the Church, and their Rank in all Processions, *&c.* immediately after the Lords of Mannors, and other Gentlemen of the Place. This being once establish'd, whenever the King should think fit to have a List of his People, there would be no more to do, but to send Orders to the Intendants, who should send Printed Copies of them to the Presidents of Elections, and their own Orders a Consequence; and these again to the Captains of Parishes; who in eight and forty Hours might satisfie them, if the Officers had done their Duty.

As

As to the Formulary of these Lists, I can think of no way more convenient, than to make them by way of Tables, divided into several Columns; the first of which shall contain the standing Houses; the second, the Men; the third, the Women; the fourth, the big Boys; the fifth, the big Girls; the sixth, the little Boys; the seventh, the little Girls; the eighth, the Men Servants; the ninth, the Women Servants; and the tenth, the Total of each Family: as you may see it represented in the following Table, which we give as a Pattern; in which, all the Inhabitants supposed to be in one Parish, are denoted by their Name and Sirname, and Profession. And therefore, for the facilitating this Design, there ought to be Models sent to all the Captains of Parishes, to the end they may conform themselves to them.

It is to be observ'd:

First, That if there is any considerable Number of Strangers in the Place, there may be a separate Column added for them.

Secondly, That $\frac{0}{Zero}$ in the Square for Men or Women denotes Widowers or Widows; and in other Squares, that there is no Person in the Family of the Kind contain'd in that Column.

Thirdly, That the same Mark being in all the little Cells or Squares of a Family, denotes that the House is quite abandon'd.

Fourthly, That two or more Houses join'd together, signifies that there are so many Families in one House.

Fifthly, That if there are any Hamlets in a Parish where a List is made, it ought to be distinguish'd

ſtinguiſh'd by Name and Title, and then writ down in the Order of the foreſaid Pariſh: And the ſame muſt be done with Farms and other Places which ſtand by themſelves, and are at a Diſtance from the Church, but within the ſame Pariſh.

And *Sixthly*, All the Boys and Girls fit for Marriage, of the third and fourth Column, ought to be of Age; that is, the Boys fourteen and above, and the Girls twelve at leaſt; and all the little Boys and Girls in the two following Columns ought to be under that Age; that is, the Boys under fourteen, and the Girls under twelve. The following Table, which we have given only for a Sample, will explain the reſt.

The Formu-

A FORMULARY, *By way of* TABLE, *shewing how to take the Number of all the People in a Parish.*
The PARISH *of* ROCHEMELUN.

The Names and Quality.	*Houses.*	*Men.*	*Women.*	*Big Boys.*	*Big Girls.*	*Little Boys.*	*Little Girls.*	*Men Servants.*	*Women Servants.*	*Numb. in each Family.*
Mr. *de la Croix*, Lord of the Place.	1	1	1	2	0	0	0	6	2	12
Mr. *N. Philbert*, Parson.	1	1	0	0	0	0	0	1	1	3
Mr. *T. Santier*, Vicar.	1	1	0	0	0	0	0	1	1	3
Mr. *J. Linfirme*, Advocate and Judge of the Place.	1	1	1	1	0	0	1	1	1	6
Mr. *J. le Seur*, Proc. Fiscal.	1	1	1	0	1	0	1	1	1	6
Mr. *J. Dubois*, Notary.		1	1	1	0	0	1	0	1	5
G. le Soin, Schoolmaster.	1	1	1	0	0	1	1	0	0	4
J. du Fer, Husbandman.	1	1	1	1	1	0	0	1	1	6
P. Marlier, Husbandman.	1	1	1	0	0	1	2	1	1	7
Simon Coutre, Husbandman.	1	1	0	1	2	1	2	1	1	9
H. le Fouet, Cartwright.	1	1	1	0	1	0	1	1	1	6
J. Dennis, Vine-dresser.	1	1	1	0	0	0	1	0	0	3
Tho. Serpillon, idem.	1	1	1	0	1	0	1	1	1	6
An. Duchemin, Carpenter.	1	1	1	0	0	0	0	0	0	2
Toussaint Quevy, Fisher.	1	0	1	1	0	0	0	0	0	2
J. Dubourg, Boatman.	1	1	0	0	0	0	1	0	0	2
J. Ruel, Farrier.	1	1	0	0	0	0	1	0	0	2

Mr. *J. le Seur*, Proc. Fiſcal.	1							1	1	6
Mr. *J. Dubois*, Notary.		1	1	1	0	0	1	0	1	5
G. le Soin, Schoolmaſter.	1	1	1	0	0	1	1	0	0	4
J. du Fer, Husbandman.	1	1	1	1	1	0	0	1	1	6
P. Marlier, Husbandman.	1	1	1	0	0	1	2	1	1	7
Simon Coutre, Husbandman.	1	1	0	1	2	1	2	1	1	9
H. le Fouet, Cartwright.	1	1	1	0	1	0	1	1	1	6
J. Dennis, Vine-dreſſer.	1	1	1	0	0	0	1	0	0	3
Tho. Serpillon, idem.	1	1	1	0	1	0	1	1	1	6
An. Duchemin, Carpenter.	1	1	1	0	0	0	0	0	0	2
Touſſaint Quevy, Fiſher.	1	0	1	1	0	0	0	0	0	2
J. Dubourg, Boatman.	1	1	0	0	0	0	1	0	0	2
J. Ruel, Farrier.	1	1	0	0	0	0	1	0	0	2
St. Liard, Ironmonger.	1	1	1	0	0	0	1	0	0	3
S. Croiſſant, Feller of Wood.	1	1	1	0	0	1	0	0	0	3
J. la Creuſe, Spinſter.	1	0	1	0	0	0	1	0	0	2
G. Queſnel, Cloath-Weaver,	1	1	0	1	1	0	0	0	0	3
J. du Four, Baker.	1	1	1	0	0	1	0	0	1	4
Guil. la Hoüe, Vine-dreſſer.	1	0	0	0	0	2	1	0	0	3
Vin. de Foſſe, Day-Labourer.	1	1	0	0	0	0	1	0	0	2
Nichole Guillette, Spinſter.	1	0	1	0	0	0	0	0	0	1
G. de Leſtang, Butcher.	1	0	0	0	0	0	0	0	0	0
J. Balive, Hoop-maker.	1	1	1	0	0	1	1	0	0	4
J. Perot, Maſon.	1	1	0	0	0	0	0	0	0	1
J. Fauſtier, Baker.	1	1	0	0	0	0	0	0	0	1
Paul Frelay, Wool-Spinſter.	1	0	0	0	1	0	0	0	0	1
S. Quintin, Day-Labourer.		1	1	0	0	0	0	0	0	2

									1	0
An. Duchemin, Carpenter.	1							0	0	2
Toussaint Quevy, Fisher.	1	0	1	1	0	0	0	0	0	2
J. Dubourg, Boatman.	1	1	0	0	0	0	1	0	0	2
J. Ruel, Farrier.	1	1	0	0	0	0	1	0	0	2
St. Liard, Ironmonger.	1	1	1	0	0	0	1	0	0	3
S. Croissant, Feller of Wood.	1	1	1	0	0	1	0	0	0	3
J. la Creuse, Spinster.	1	0	1	0	0	0	1	0	0	2
G. Quesnel, Cloath-Weaver,	1	1	0	1	1	0	0	0	0	3
J. du Four, Baker.	1	1	1	0	0	1	0	0	1	4
Guil. la Hoüe, Vine-dresser.	1	0	0	0	0	2	1	0	0	3
Vin. de Fosse, Day-Labourer.	1	1	0	0	0	0	1	0	0	2
Nichole Guillette, Spinster.	1	0	1	0	0	0	0	0	0	1
G. de Lestang, Butcher.	1	0	0	0	0	0	0	0	0	0
J. Balive, Hoop-maker.	1	1	1	0	0	1	1	0	0	4
J. Perot, Mason.	1	1	0	0	0	0	0	0	0	1
J. Faustier, Baker.	1	1	0	0	0	0	0	0	0	1
Paul Frelay, Wool-Spinster.	1	0	0	0	1	0	0	0	0	1
S. Quintin, Day-Labourer.		1	1	0	0	0	0	0	0	2
G. Roux, Tiler.	1	1	0	0	0	0	0	0	0	1
N. Fagot, Wood-Cleaver.		1	0	0	0	0	0	0	0	1
Ed. de Sault, Day-Labourer.	1	1	1	0	1	0	0	0	0	0
Ja. Cristal, Mason.	1	0	0	0	0	0	0	0	0	3
TOTAL of the Families.	35	28	20	8	9	8	18	15	12	118.

All that is to be done further, is, to continue the Table in the ſame Order, to the end of the Pariſh, and to place the Total of each Column at the Bottom of it. If there ſhould happen to be any Abbies, or other Religious Societies or Families, beſides thoſe of the Parſons or Curates, they may be written apart by themſelves, and added to the Pariſh, ſtill obſerving the Diſtinction of Sexes, according to the Order of the Table.

Particular Care muſt be had, *Firſt*, in making theſe Liſts, not to count the Men and Maid Servants twice. A Fault which may eaſily happen by the overſight of Fathers or Mothers, who in giving the Number of their Children, may forget to ſpecifie which, or how many of them live with them, or which of them are in Service in other Parts. By this Miſtake, they may come to be liſted both in the Place where there Parents live, as Children, and in the Place where they ſerve, when the Liſt is made there, as Servants. Which Miſtake may be obviated by the Officers particularly informing themſelves, whether ſuch Children live with their Parents, or where elſe, and to mark them down only in the Places where they find them.

Secondly, The ſame Miſtake may happen, tho' the Parents tell the true Number of their Children, and ſpecifie which are with them, and which of them are out at Service in other Families; if they do not likewiſe diſtinguiſh which of them are marry'd and live by themſelves; for otherwiſe they may be counted twice; and therefore particular Care muſt be taken to ſpecifie them to the Officers who are to make the Liſts.

Thirdly, That out of the General Rolls or Lists We may make particular ones, or Abstracts, as they please. For Example, One Abstract shall contain all the People of Qualities Houses of such a Country; another, all Religious Houses, whether Secular or Regular, of whatever Order or Sex; another, all the Officers of Justice; another, the most necessary Artisans, as Carpenters, Cartwrights, Joyners, *&c.*

Fourthly, If one has a mind to know how many Boys and Girls there are fit for Marriage, or how many married Women and Widows there are more than Men, it will be an easie matter to distinguish them, by making little Extracts of the several sorts, and so of other Particulars.

Fifthly, For further Information, it would not be amiss to subjoin a short Description of the Country, containing its Extent, Nature and Situation; the Fertility and Improvement of the Land, and how often 'tis till'd and manur'd: What sort of Grain it bears; how often it is sow'd, and how many Acres there are; What sorts of Measures are used in such a Country, and what Proportion they have to one another; What the yearly Product of the Land is; Whether any of it is waste or abandon'd; how much of it is so, and by what Means; Whether there are any Navigable Rivers, or any that could be made so; Whether the Country is Mountainous or plain, Woody or not; Dry, or full of Ditches, Marishes and Ponds, and what the Commerce of it consists in; If there be any particular Manufactures; and whether there be any sort of Grain or Plants there that grow no where else

If

A FORMULARY, *which may serve for a whole Country, that is, an Election, a Government, or a Bailywick, or even for a whole Province, where*
A General Roll of the People, the Nature of the Land, Woods, Houses, Cattle, *&c.*

Names of the PARISHES.	*Men.*	*Women*	*Great Boys.*	*Great Girls.*	*Little Boys.*	*Little Girls.*	*Men Serv.*	*Women Serv.*	*Families.*	*Houses inhabited.*	*Houses not inhabited*	*Houses gone to Ruin.*	*New Houses*	*Horses and Mares.*	*Colts.*	*Oxen*	*Cows.*	*Sheep.*	*Hogs.*	*Goats.*	*Asses.*	*Land cultivated*
Antheville. Mr. *De la Haye*, Lord of the Mannor.	14	18	8	14	8	7	21	17	110	12	1	3	2	2	1	15	10	41	7	4	5	*A* 3
Bacqueville. Mr. *De Buisson*, Lord, *&c.*	21	30	12	19	11	12	10	15	120	20	4	7	12	30	20	11	40	50	12	9	0	1
Canisy. Mr. *De la Marre*, Lord, *&c.*	30	41	9	10	14	16	11	16	111	25	0	0	0	49	5	19	112	500	30	7	20	3
Deulemont. Mr. *De Billy*, Lord, *&c.*	40	50	20	18	19	26	15	19	230	30	0	0	4	60	25	25	119	30	40	1	19	3
Estinville. Mr. *Des Hoques*, Lord, *&c.*	50	55	25	19	24	30	20	22	240	50	4	1	6	70	30	15	100	400	20	4	6	4
Fouquerolles. Mr. *Du Bois*, Lord, *&c.*	25	30	15	8	9	11	2	1	120	25	0	0	0	20	0	0	20	100	12	0	0	3
Grand Champ. Mr. *De St. Remy*, Lord, *&c.*	29	37	8	9	10	15	0	0	110	26	0	0	2	14	0	0	30	200	14	0	4	4
Heterville. Mr. *Dupuis*, Lord, *&c.*	30	39	7	11	16	20	0	0	99	30	8	4	0	14	0	0	20	60	44	0	0	3
Joncourt. Mr. *Du Plaissis*, Lord, *&c.*	40	34	6	12	19	23	0	4	100	32	7	5	0	13	0	0	40	200	40	3	10	3
Longbraque. Mr. *Des Moulins*, Lord, *&c.*	50	39	10	15	20	25	6	4	198	40	4	1	2	20	6	6	25	400	30	0	6	4
Marigny. Mr. *Le Clerc*, Lord, *&c.*	30	29	7	16	18	20	6	4	100	35	3	0	0	20	2	0	40	200	20	0	3	3
TOTAL.	359	402	127	151	168	205	91	102	1538	325	31	21	28	312	89	91	556	2181	269	28	73	3

e even for a whole Province, where each Parish has but one Line. p. 165.

ls, Houses, Cattle, *&c.*

ows.	Sheep.	Hogs.	Goats.	Asses.	Land cultivated.	Land waste.	Vinyard cultivated.	Vinyard waste.	Meadows & Comm.	Coppice Wood.	High Trees.	Wood for common Use	Mills.	Taverns
					Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.	Arps.
10	41	7	4	5	31	6	10	1	19	26	10	6	3	1
40	50	12	9	0	18	9	21	7	29	30	0	0	4	1
2	500	30	7	20	37	11	25	0	21	100	4	2	2	1
9	30	40	1	19	39	15	30	0	30	112	9	0	1	1
00	400	20	4	6	40	10	33	4	40	110	6	0	2	2
20	100	12	0	0	39	0	20	6	12	20	0	0	3	2
30	200	14	0	4	10	0	11	0	4	12	0	0	2	3
20	60	44	0	0	26	2	19	0	6	4	6	3	1	1
40	200	40	3	10	30	20	40	10	15	15	0	0	3	2
25	400	30	0	6	40	2	20	4	20	10	0	0	2	1
40	200	20	0	3	25	4	18	2	18	15	0	0	2	2
56	2181	269	28	73	335	79	247	34	214	454	26	11	25	17

If it is sufficiently Peopled; Whether it abounds in Cattle; and of what kind they are. In fine, if there is any thing remarkable in it, either Ancient or Modern; and to give a particular Account of it.

This Enquiry may be carry'd so far as to know particularly the Number of Acres of Arable Ground in every Parish; as likewise of Woods, Meadows, Deserts, and Commons, *&c.* The Number of Cattle, and their several Kinds, which may be shewn by a second Formulary.

Whatever Benefit or Satisfaction others may reap from these Rolls or Lists of the People, none can have more Advantage by them than the King himself; because it is only with an Eye to his Service that others have occasion for them; since it is certain, that the Preservation and Increase of his People, is his chief and principal Interest, and that their Misery and Ruine is the greatest Mischief that can befal him. The proper Means to prevent this, is to know the State of them; their Number, their different Qualities and Dispositions, generally and particularly; what can contribute to their Happiness, and what to their Misery; what can disturb their Quiet, and what can procure it; what can promote their Increase, and what can diminish their Number: To know their Conduct and Management, and to observe especially what Innovations are introduced among them; and in fine, what it is that makes them Rich or Poor. How they subsist, and wherein their Commerce consists; what Sciences, Arts, and Trades are professed and practis'd among them, and what are wanting. All this cannot be known but by frequently

repeated Reviews, and distinguishing exactly their several Ranks and Conditions; which must be carefully and narrowly enquir'd into, and discover'd: it being of great Importance to hinder one State's encroaching upon another, or their Distinctions growing greater.

What a mighty Satisfaction would it be to a great King to know to a tttile, and at a certain Time every Year, the Number of his Subjects, generally and particularly, with all their several Distinctions: The Number and Names of all his Nobility, the Number of all Ecclesiastick Persons of all Sorts; of all the Lawyers, Merchants, Artisans, Tradesmen, *&c.* The Number of Strangers that are in his Dominions, the Number of all the Monks and Nuns, and their several Orders; of all the new Converts, and of those who profess other Religions than the Catholick, and their several Residencies. What a Pleasure would it be to him to find his People increase by his wise Conduct and Management! And at the same time, how great a Desire would he have to rectifie Abuses and Disorders that might be in any part of his Kingdom, occasion'd by the Wars, or otherwise!

Would it not, further, be an extream Pleasure to him, to run over, in his Closet, and in the space of one hour, the present and past State of that great Kingdom of which he is Soveraign; and to see and know perfectly, by himself, wherein his Grandeur, his Riches, and his Strength consist? To see plainly the Happiness or Misery of his People; and how to promote the one, and remedy the other?

But to the end the Usefulness of these Lists may be the more lasting, it would be necessary to

to repeat and renew them, at least once every Year, by reason of the Frequency of Births and Burials, and of Peoples removing from one Place to another, which happens very often among the meaner sort; especially in great Towns, and upon the Frontiers. There is not a Battalion in the Kingdom, let it be never so Pitiful, that is not review'd Twelve times every Year by the Commissaries, and Three or Four times by the Inspector; and that with great Care and Exactness; and it is very well done. However this Battalion is destin'd but to certain limitted, and no very considerable Employments, and makes but a small handful of the People of this great Kingdom, who are never review'd; notwithstanding the infinite Services they do the King, of a Thousand times greater Importance than all this sorry Battalion can do; for it is by and from them that he has all his Greatness, Riches and Esteem; and it is they that make him dreaded and respected by his Neighbours. Why will he not then open his Eyes to see the Importance and Necessity of knowing them better and more particularly, and to understand wherein their Strength and Weakness lies, at least once in a Year. The King alone is more concern'd in this Matter, than all the Kingdom together, and there is nothing more easy than to give him this Satisfaction; which is of so great importance for his Service, and the Welfare of the Kingdom.

You see then the great Benefit and Advantage of these Lists or Tables of the Provinces, Towns and Places of the Kingdom. But to make them the more Compleat, and perfectly Intelligible, there might be added Plans and

Maps of the Towns and Countries, so Carefully and Particularly done, as that all the Woods, Meadows and arable Ground, Rivers, Rivulets, Marishes, Mountains, Hills, Castles, Villages, Abbies, Farms, Mills, Bridges, Roads, *&c.* should be distinguish'd by their Names and Figures, and placed at their true distance from each other, upon the Maps; which should be drawn Geometrically and fairly; which might be done by means of a *French* Atlas, divided into so many Books as there are Provinces in *France.*

CHAP.

CHAP. XI.

An Important Reflection, *which may serve for a Conclusion to these Memoirs.*

AS it is evidently impossible, that any State can subsist without the Assistance of its Subjects, and their *Contributing* to its Support, out of their Rents and Incomes, what will be sufficient to supply all its Necessities and Exigencies; so it is as undeniable a Truth, That all Kings and Princes are Personally and Indispensably obliged to take care that the Levies raised upon their People do not exceed what is necessary for their occasions. And the reason is, That whatever is beyond that, makes their Circumstances very uneasy, and impoverishes them, sometimes to that degree, as to deprive them of the very Necessaries of Life, and to expose them to Ruin, and throw them into Despair. This Evil was never more sensibly felt than in these times, when by reason of the foresaid Error, the effects of a cruel War and dear Years, a considerable part of the People have perish'd, or left the Kingdom; and those who stayed are so impoverish'd, that the Nation must needs find it self weakened, and put to very hard shifts. A loss which falls directly upon the King; who suffers both in the diminution of his Revenues, the loss of his best Men, and a considerable weakening of his Forces. This Evil still continues and encreases daily,

daily, and is questionless greater than is generally thought, and may at last draw very dismal Consequences after it. And therefore, I think it will not be improper, if I give such a sensible Idea of this Error, as that every one may, as 'twere, see and touch it. This I shall do in a few words, and by a Comparison, which to me seems very Just.

It is certain, that the King is the Politick Head of the State, as much as the Head is of a Human Body. And I believe this is a Truth which no body will dispute. It is impossible that the Human Body should receive hurt in any of its Members, and the Head not suffer. The same may be said of the Politick Body; and if the Evil does not convey it self so quickly to the Head, it is because it is of the Nature of a Gangrene; which gains Ground leisurely, and by degrees, Invading and Corrupting the parts of the Body it affects, as it passes along, till having approached the Heart, if it does not kill, the Life is saved by the loss of one of the Members. This Comparison has a near relation to what we feel at present; and is such, that if rightly considered, will afford Matter of serious Reflection. This puts me upon repeating here what I have said already; *That Kings are under a real and indispensable obligation not to over burthen their People to that degree, as to deprive them of Necessaries.* And I will take the liberty to say, That there is no Temptation Princes ought to guard themselves against more, than those which incline them to squeze out of their Subjects all they can get; because it being in their Power to do with their Subjects what they please, they may ruin their People before ever they are aware of it.

The

The late King *Henry* the Great, of Glorious Memory, having pressing occasions for Money, and being urged to Establish a new Imposition which would have assured him a considerable Augmentation of his Revenues, and which seem'd very easie to be done: This good King, I say, after having considered a little the Matter, told those who urged them, *That it was a good thing not to do always all that one can do*; and would hear no more of their Project. A weighty Saying, and worthy of a King, who was the Father of his People, as indeed he was.

I return to the Subject Matter of this Discourse; which having been made for no other end that to persuade to Moderation in the Impositions of the King's Revenues, it seems reasonable to begin with defining the Nature of the Funds, out of which they are to arise.

According to the Intent and Design of this System, they ought to be laid on all the Incomes of the Kingdom, of whatever Nature or Kind they be, without exempting any one, as a sort of Ground-Rent, alterable according to the Exigencies of the Government; which will be the greatest Revenue, the most certain, and the Noblest that ever has been known it *France*, because it will be paid preferably to all other Rents and Duties, and because the Funds will be unalterable and unalienable. It must be own'd, that if it could take Place, nothing could be nobler and better; but special Care ought to be taken, never to run into any excess, by carrying it too high. That is, that altho' it has been said in several Places of these Memoirs, that it ought to move between the 20th and the 10th Penny, or the 20th and the 10th Sheaf, which is the same thing; but to manage

it

it right, it ought to be kept as far from the 10*th*, and as near the 20*th* as is possible; because the nearer you come to the 10*th*, the burthen will be the heavier, especially on the poor People, who will be the first that will find it, upon the Account of the Salt, the Price whereof must rise in Proportion.

But to make this the more intelligible, let us suppose, when the Publick Occasions are very pressing the Tythe, raised to a 10*th* Part, equivalent to two *Sous* in the *Livre*.

The Church takes one twentieth Part and a half for its Share; which together with the Duties payable to the Lord of the Mannor, the Allowances for Hail, bad Weather, and scarce Years, will take off above another Tenth Part.

The Salt, rising in Proportion with the ROYAL TYTHE, will take another Tenth Part, let the Families be never so small. For were there no more than the Husband and the Wife and two Children, each of them will consume to the Value of Fifty *Sous* in a Year, which is ten *Livres* for the whole Family: And consequently above a tenth Part. So here is three Tenths out of every *Livre*, that is, six *Sous* out of twenty; four to wit, for the King, one and a half for the Church Tythe, and the rest for the Lord of the Mannor, and the bad Weather: And therefore there will remain to the Proprietor and his Tenant only between thirteen and fourteen *Sous* of twenty; which being divided into two, each of them will have about seven: From which deducting the Charges of Tilling and Reaping, there will not much remain for them to live upon. And if this holds but for a few Years, they must be very

very hard put to it; because there is hardly a Peasant that does not owe less or more to others; and those again having their Incumbrances, are in the same condition, and consequently must oblige their Debtors to pay them. I do not see then how any, except those who are well to pass and above the World, can bear the weight of a Tenth Part for any time. From which I conclude, That to the end all may live easie and conveniently, the Impositions must be kept as near the twentieth Part, and as far from the Tenth as possibly can be, if they would avoid Oppressing the People: And the rather, that betwixt these two Extremities there will be enough found to supply amply all the Necessities and Occasions of the Government: That is, between the Tenth and the Twentieth Part.

Moreover, I think it will not be impertinent to repeat in this place what I have said elsewhere, That however we may add to this Scheme of a ROYAL TYTHE what may contribute to improving and perfecting what is good in it, or correcting what may be found wanting or amiss in it, yet no other Impositions, of whatsoever Nature they be, are to mixed with it; it being incompatible with any other; because it comprehends and Unites within it self every thing that yields any Rent or Income within the Kingdom; which being once rigorously Tythed, ought to be touched no more, without taking Multure twice out of the same Sack. And therefore it is, that notwithstanding I have said this already in the Body of these Memoirs, yet I cannot forbear repeating it, the Matter being

ing of that Importance, in my Opinion, as not to be touched lightly.

The Kings Revenues ought to be distinguish'd from those of his Subjects, though according to this Scheme, they all come from the same Fountain. For it is well known, that it is the People who cultivate, gather, and keep together the King's Revenues: His Officers Business being no other than to Impose and Collect them. And therefore, I think it were more proper to say, that the Produce of the Ground, of Trade, and of Industry are the Rents and Incomes of the People, and the People are the true Revenues of Kings: It being from those that Princes draw all their Revenues, and it is them they dispose of and employ in all their Affairs. It is the People that pay and do every thing, and who freely expose themselves to all manner of Danger, for the Preservation of the Life and Wealth of their Prince. Their Heads, Hands, and Legs are all employed for his Service; nor can they Marry and get Children without bringing evident Advantage to him; for thereby an Addition is made to the Number of his Subject.

These Funds then are of a quite different Nature from those of private Persons, by reason of their Excellence, Usefulness and Ingenuity, always active and employ'd about a thousand things for the Benefit and Service of their Master. There is all the Reason in the World then, that this Reuenue should be well managed, that all possible care be taken to improve and encrease it, by all Lawful and Just Means, that it be maintain'd and supported, and that nothing be suffer'd that may any way con-

contribute to its Destruction. This will be effectually done, when the Impositions are proportion'd to every one's Ability; when the Publick Revenues are rightly manag'd, when the People shall cease to be expos'd to the Extortion of Farmers and Collectors, and shall no more be haras'd by Arbitrary Taxes, Aids, and Customs; by the Villanies committed in the *Gabelle*, and by a thousand other burthensome Duties, and consequent Vexations, exercis'd at pleasure upon the People; many of whom, by these means, have been forced into Hospitals, or to beg in the Streets, or to leave the Kingdom. The vast swarms of Farmers, and Under-Farmers, with their Commissiones of all sorts, those Horse-Leeches of the Government, whose number is more than sufficient to Man all the Gallies, carry it high in the Streets of *Paris*, where they appear adorned with the Spoils of their Fellow-Subjects, with as much Assurance and State as if they had saved their Country. It is from the Oppression of these *Harpies* that this Fund, I mean the People, ought to be preserved. A People, the best Affected, and most Submissive to their King, under Heaven. And to conclude, what makes it the more the Kings Interest to use them well, is, That as he is their King, his Happiness and Prosperity are so indispensably and inseparably link'd to their Wellfare, that nothing but Death can separate them.

This is what I thought necessary to say at the end of these Memoirs, that there might nothing be wanting which was requisite for setting the Scheme they contain in its true Light. What remains, is only to offer up my fer-

fervent Prayers to Almighty GOD, that it may be receiv'd as kindly and impartially as I have writ it with an Honest and sincere Intent; and without any other Passion or Design, than that of serving my Prince, and endeavouring the Quiet and Happiness of my Fellow-Subjects.

FINIS.

AN

AN

Alphabetical INDEX.

Of the Principal Things contain'd in this BOOK.

A

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Beggary, that above a tenth part of the People in the Kingdom are reduced to it, and actually do beg.

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C.

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E.

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Evils, four Causes of the Evils which afflict the Kingdom.
Evils, caused by the Extraordinary Means and Ways.
Exemptions, the Disorders they cause in the Kingdom.
Exemptions, entirely removed by this Scheme.
They are unjust and abusive.
List of those who enjoy Exemption.
Many enjoy it by Money or Favour.
Extent, of *France* in Square Leagues, measur'd on the Maps of the Academy, Messieurs *de Lisle*, *Nolin*, *de Fer*, and *Sanson*.

F.

Failure, in the Consumption of Goods, occasion'd by the Multiplicity and Excess of Duties, and Provincial Customs.
Failure: The chief one in the Tax, is, That there is no Proportion observ'd between that and the Incomes, whether of Land or of Industry.
Failure, in the Land-Tax.
Failure, in the Imposition of the Twentieth and Hundredth Part, in the Low-Countries.
Failure, in the Chimney-Money.
Fines, are a part of the Fourth Fund.
Fisheries, in the Kingdom, and what they would yield to the *Royal Tythe*.
Funds: The first Fund of the *Royal Tythe*, call'd the *Great Tythe*, at the twentieth Part of the Fruits of the Ground, will produce Sixty Millions.
This Fund reduc'd by a Second Table to Fifty two Millions, supposing the first Estimate of the four Funds was too high by above Twenty Millions.
Reduc'd further by a Third Table to Forty eight Millions, supposing the four Funds to be too high by Thirty Millions.
Fund: The second call'd the *Industry*, reduc'd, as the former, to a twentieth part of the Incomes, reckoned to produce at least Fifteen Millions, Four hundred and twenty Thousand and five Hundred *Livres*.
Fund: The third Fund, which is the *Salt*, the Price of which being fix'd at 18 *Livres* the *Minot*, will yield at least twenty three Millions, and Four hundred thousand *Livres*.

This

This Fund by a ſecond Table reduc'd to eighteen Millions, and the Sale of the Salt to Nine hundred and fifty thouſand *Minots* only.

By a third Table to Sixteen Millions of *Livres*, and the Sale of the Salt to Eight hundred and thirty three Thouſand, and thirty three *Minots*, which is a third leſs than is ſold, allowing a *Minot* to every fourteen Perſons.

Fund: The fourth Fund, call'd the *Fix'd Revenue*, conſiſting of three Parts, and reckon'd at Eighteen Millions a Year, reduc'd by a ſecond Table to fifteen, and by a third, to twelve Millions, upon Suppoſition that the firſt Eſtimate was too high by Twenty, nay by thirty Millions.

Fund: That the true Fund from whence the King draws his Revenues, are the Men in his Dominions.

Of how great Importance it is to manage this Fund well.

Formulary, by way of Table, to ſhew the Number of People in a Pariſh.

Formulary; another for an Election, or even for a Province.

Frank-fief, a ſort of Freehold, different from what they call Noble; a part of the fourth Fund.

Frank-Sale, or Exemption from the *Gabelle*, what Parts of the Kingdom have that Privilege.

The miſchievous Conſequences of it.

France: That it is the fineſt and richeſt Country in the World.

What ſorts of Goods it ſells out to Strangers.

What the Extent of it is, *vide* Extent.

How

How many Inhabitants it can maintain on its own Growth.

Furniture: Of Houſes, its exceſſive Magnificence ought to be ſuppreſs'd; and how.

G.

Gabelle: Or Exciſe on Salt; what Parts of the Kingdom are ſubject to the great *Gabelle*, and what are not.

Wherein this Difference lies.

What ought to be reformed in the Diſpoſition of the *Gabelle*.

Generality, is one of thoſe Diviſions of the Kingdom of *France*, which are in Number twenty three; Seventeen of which are liable to Aſſeſſments from others; the other ſix, (call'd *Pais d' Etats*) having the Privilege of aſſeſſing themſelves. The word *Generality* ſignifies likewiſe the Office of a Treaſurer-General of *France*, eſtabliſh'd for facilitating, and expediting what relates to the Receipt of the King's Taxes, *&c.*

Goods: The Impoſitions on them prejudicial to the Publick, and a Hindrance to Conſumption.

Goods: Something peculiar to *France*, with Relation to the Sale of them.

Goods, which *France* ſells to Strangers, *vide France.*

Granaries, for Salt; the Multitude of them burthenſome.

Where they ought to be built.

Grants, and Conceſſions to Towns.

H.

Handicrafts, vide *Arts.*

Henry IV, a remarkable Saying of his.

Highways, vide *Roads.*

Hon-

Honfleur, vide *Composition.*
Honours; which might be granted to the Captains and Lieutenants, who ſhould have the Inſpection of a certain Number of Families in a Pariſh.
Hotell de Ville; or Town-Houſe of *Paris*; the Annuities upon it, and that thoſe by contributing to the *Royal Tythe*, would not receive any Prejudice or Diſcredit.
That it would be convenient to redeem thoſe Annuities as much as poſſible, and that the *Royal Tythe* will furniſh wherewithal.
Houſes, in Cities and Towns pay the *Royal Tythe*, in proportion to their Rent, or their Value, deducting the Charges of Reparations.
How to know the juſt Proportion of the *Royal Tythe.*
An Eſtimate of their Number, and what they may be ſuppoſed to be lett for, one with another.
What the Houſes of *Paris* alone might pay to the *Royal Tythe.*
Houſes in the Country demoliſh'd for Payment of the Tax.

I.

I*Mpoſitions*: The greateſt Failure in the Impoſitions, is, that they have not been laid on in proportion to the Product, whether Natural or Artificial.
Impoſition; Of the twentieth, and hundredth Part in the Low-Countries, *vide* Failure.
Impoſitions of Chimney-Mony, *vide* Failure.
Impoſitions, laid on ſuch things as are neceſſary for the Support of Life, hinder Conſumtion, and deſtroy Trade.
That

That thoſe who would lay all Impoſitions on the Salt, are much miſtaken.
That the great Number of Impoſitions on all ſorts of Goods, bring little into the King's Coffers, haraſs the People, *&c.*
Impoſitions, voluntary, on ſuch things as are not neceſſary for Life; a part of the fourth Fund.
Impoſitions, that might be uſefully laid to check the Intemperance of the Peaſants, on Sundays and Holidays.
Incomes; All the Subjects of any State are oblig'd naturally to contribute to its Support, in prortion to their Incomes.
Income. The way to know the particular Income of every one.
Income; That there ought always to be a Proportion between that and the Impoſition.
Income; That no Man pays twice for the ſame Rent or Income.
Injuſtice, of the Exemptions.
Injuſtice, in the Impoſition of Taxes.
Intendants choſe for making an Experiment of the *Royal Tythe*, what they ought to obſerve in putting it in practice.
Journey-Men, in all Trades and Handicrafts, ought to pay to the *Royal Tythe*, out of their Gain, and the Maſters for their Prentices, a part of the ſecond Fund.

K.

K*Eepers*, of the Salt; their Roguery.
The exceſſive Number of them, *&c.*
Kings; Their Greatneſs to be meaſur'd by the Numbers of their People.
Kings, cannot ſet their Hearts too much on the Increaſe of their People.
That

That being their greatest Interest.
Kings have no Temptation to be guarded more against than that which inclines them to squeezeall they can get out of their Subjects.

L.

L*Abourers*, about what they are employ'd, and how their Taxes ought to be regulated.
What Care ought to be taken of them.
How much their daily Gain, and what it is at the Years end; and what will be necessary for subsisting them and their Families.
League: A Square League of five and twenty to a Degree, Measure of the Chatelet of *Paris*, how many *Toises* it contains in Length and Square; how many *Arpens* and *Acres*, and what proportion these two bear to each other.
League: What a Square League in an ordinary good Country, well tilled and manured, will yeild in a Year.
Letters: The Postage of them, a part of the Fourth Fund.
What Regulations ought to be made in this Matter, for Correcting Abuses.
Lists: A Formulary for making Lists of the People of one Parish, one Election, or one Province, and the Usefulness of them.
Lists of the People in the Kingdom, by Provinces and Generalities, in the State they were about the End of the last Century, comprehending all the Men, Women and Children.

Lists: What ought necessarily to be observ'd by those who make them.
Lists, may have short Descriptions of the several Countries subjoin'd to them.
Lists, how useful they would be to the King himself, and what Advantage those would be to him.
Lists, ought to be renew'd every Year.
Lists of those who are to be exempted.

M.

M*Aintained*: How many Persons *France* could maintain on its own Growth.
Men, *vide* Funds and Increase.
Mills: The Number of Corn-Mills supposed to be in the Kingdom, and what they might yield to the *Royal Tythe*.
Mills, for Cloath, Paper, Powder, *&c.* might yield considerably to the *Royal Tythe*.
Mines.
Minot: What it is in Measure and Weight.
Minot, *vide* Salt.
Misery: To which the People are reduc'd in those Parts where the Pole-Tax prevails.
Motives the Author had for proposing this Scheme of a *Royal Tythe*.

N.

N*Ecessity*: The *Royal Tythe* will supply all the Necessities of the State, how great so ever, without Recourse to any other Impositions.
Nobility, perhaps will be the first that will cry out against this Scheme.

That the higher one is rais'd above others, the more he is concern'd to maintain the Honour of the Government.

Nobility: All the Harm they will receive by this Scheme, will only be imaginary; and that on the contrary, their Rents will thereby be considerably augmented.

Normandy: The Extent of that Province.

What it would yield to the *Royal Tythe.*

Notaries: How their Proportion of the *Royal Tythe* ought to be laid on.

O.

Objections against the *Royal Tythe,* and their Answers.

Officers of the Courts of Justice; of the Revenues, and of the Government and Magastracy, *&c.* how all of them should contribute to the *Royal Tythe.*

Officers of the *Gabelle;* that the Number of those does mightily raise the Price of Salt, and hinders the Consumption in those Places where the People are not forc'd to take it.

The Knavery of those Officers.

Officers of Water-works and Forrests.

Opposition made against the *Royal Tythe,* and by whom.

P.

Paper: Stamp'd-Paper, a part of the Fourth Fund.

Parties Casuelles, is properly an Office where Places are bought, which came to be void by the Death of those who have failed to pay their Yearly Tax to the King, which Tax is call'd *Paulette;* and they pay it for having Liberty to sell those Places during the life of the Possessor, or forty days after his death by his Heirs. And by reason of the uncertainty of these Vacancies, either by death, or failing to pay this *Paulette,* the Office or Money arising from it is called *Casual.* The chief Person of this Office is the Treasurer of the *Parties Casuelles,* who receives all the Money arising from such Sale of Offices or *Paulette,* for the King's Use, if it is received in *Paris:* And in the Provinces there are proper Officers for that purpose.

Peasants, and Labourers in the Assessments, the Stronger always oppress the Weaker.

Pensions, a State and List of all the Pensions the King pays, easily made.

People of the Kingdom, and the lamentable Condition they are in.

People, the little regard that is had to the meaner sort.

The great Service they do the State.

Their Number has decreased of late, and by what means.

People, they having no body about the Prince to represent their Misery, are continually expos'd to the Avarice and Oppression of the Publick Farmers, Collectors, *&c.*

People, whatsoever is levied upon them above what the Exigencies of the Government require, impoverishes them.

People, there is a Personal and Indispensable Necessity on the King not to overcharge them to that degree as to rob them of Necessaries.

Pillage, the People are exposed to an universal Pillage throughout the Kingdom, by the Revenues being raised in the manner they are.

Ponds and Fisheries, a part of the second Fund, and what they might yield to the *Royal Tythe*.
Principal, the Charges of distraining for the Tax, often exceeds the Principal.
Privilege, all Privileges tending to Exemptions from Publick Duties are unjust.
Privileges that may be granted the Nobility in recompence for the *Royal Tythe*.
Proportion, which ought to be observ'd in all Impositions.
Proportion, the Natural Proportion the *Royal Tythe* bears to the Land and Soil of each Country, is the reason why this way of raising the Publick Moneys will always hold good.
Properties and Qualities of the *Royal Tythe*.
Proprietors, who have paid the *Royal Tythe*, for such Mortgages as are on their Estates ought to have Relief against their Creditors.

Q.

Quota of the *Royal Tythe*, being to be rais'd or lower'd, according to the Necessities of the Government, it is necessary it be publish'd every Year, by a Tarif affixed to the Church-Door of every Parish in the Kingdom.

R.

Reducing the *Royal Tythe* to a Twentieth part of all the Fruits of the Ground, is reckoned to yield sixty Millions.
Reduction of the *Royal Tythe* for all other Revenues not comprehended in this first Fund.
Reduction of what Tradesmen and Workmen pay to the *Royal Tythe*, out of their Gains, to a thirtieth part.

Register, of Contracts, a part of the fourth Fund. What ought to be done in that Matter, to make them useful to the Publick.
Register, of Processes in Law.
Remark, an important one, on Substracting the fifth part of every square League, for the Rivers, Roads, Houses, *&c.*
Rents, the difference between the several sorts of them.
Rent of Land will be augmented by establishing the *Royal Tythe*, and how.
Revenues, what all the King's Revenues, together with the extraordinary Means, produced during the War which ended in the Treaty of *Ryswick*.
Revenues, so long as they are exacted in the present arbitrary way, the People will be expos'd to Pillaging, and how.
Revenues, The King may settle a Revenue of a Hundred Millions and above, without incommoding any of his Subjects, and how.
Revenue, Fixt Revenue, the fourth Fund.
Review, that there is no Review so necessary as that of the People, *&c.*
Rigour, with what rigour the Taxes are exacted, and the Charges of Distraining.
Romans, during the time of their Common-Wealth, as well as under their Emperors, did distribute the Corn their Subsidies were paid in, which was the Tythe of the Fruits of the Earth, for the Maintenance of their People in the Years of Scarcity.
Royal Tythe, consists in the Receipt of a certain Proportion of all the Fruits of the Ground, without exception: and in a certrin Portion of all other Rents and Incomes.

Royal Tythe, the moſt Certain and Nobleſt Method that ever was uſed.
Its Antiquity.
That the *Romans* uſed it, *vid. Romans.*
The Kings of *France*, of the firſt and ſecond Race uſed the like Tythe.
Royal Tythe, the Plaineſt, Eaſieſt, and which of all Impoſitions leaſt incommodes the Subjects.
The moſt eaſily Farmed and Collected.
Its Excellency.
Royal Tythe, the only means left to reſtore Plenty, and increaſe the Number of the Subjects.
Equally Beneficial to Prince and People.
It does Injuſtice to no Man.
Royal Tythe, has, and always will have a Natural Proportion to the preſent Value of the Land, and the Rent of it.
It needs ſurpriſe no body, the nature of it being known by the Church Tythe.
Royal Tythe, being levied at the twentieth part, it will ſufficiently ſupply all the ordinary Charges of the Government.
It will afford ſufficient Funds in the greateſt Neceſſities of the Government, without having recourſe to any Tax or extraordinary Means and Ways.
Royal Tythe, will afford wherewithal to pay the Publick Debts: and to clear the Annuities upon the Town-Houſe of *Paris*.
Royal Tythe, will make the King rich, without ruining any one.
It will afford means for repairing the High-ways, draining of Fens, *&c.*
It will be as ready a Fund as the Tax, which cannot be paid before the Fruits of the Ground are ſold.

It

It will increaſe by reaſon the Ground will be better Cultivated.
Royal Tythe, muſt be kept as near the Twentieth as poſſible, and never carried higher than the Tenth.
Reaſons for that.
The *Quota* of it ought to be publiſh'd, *vid. Quota.*
It is a Rule for a General Capitation.
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Salt, the Roguery committed in carrying it from one place to another.
Salt, the Sale of it to Strangers, will largely repay the Charges of making it, *&c.*
Salt, Method ought to be taken for the Diſtribution of it in the Elections that ſhall be choſen

chosen for making the Experiment of this Scheme upon.
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Soil, the best differs nothing from the worst, if it is not Cultivated.
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State, *vid.* Government, Necessities, Exigencies.
Subsidies, the Distribution of them, in the case of Chimney-Money, liable to Failures.

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Table, *vid.* Formulary.
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Tax, the Precautions that have been used from the time of its first Institution against Abuses, become useless, and how.
The Impossibility of correcting those Abuses.

Tax, is become Arbitrary and Oppressive.
Tax, its principal Failure, that it is not, nor can be proportioned to the Value and Rent of the Land.
Tax, the Mischiefs and Disorders occasioned by it.
How all these might be remedied.
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Tea, Duties on it, part of the fourth Fund.
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Tobacco, Duty on it, a part of the fourth Fund.
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