MR. PITT's BILL,

FOR

AUGMENTING THE ASSESSED TAXES,

EXAMINED.

[PRICE ONE SHILLING.]

MR. PITT's BILL,

FOR

AUGMENTING THE ASSESSED TAXES,

EXAMINED UPON THE

PRINCIPLES OF JUSTICE AND COMMON SENSE;

AND

THE CAUSE OF LANDLORDS,

AND OF THE

COUNTY OF MIDDLESEX ESPECIALLY, PLEADED.

Truths would you teach, and ſave a ſinking land,
Meanneſs evades what patriotiſm plann'd.

Quem Deus vult perdere prius dementat.

LONDON;

PRINTED FOR J. JOHNSON, ST. PAUL'S CHURCH-YARD.

1797.

MR. PITT's BILL EXAMINED.

THE buſineſs of a vaſt increaſe in the Aſſeſſed Taxes which was brought forward by the Chancellor of the Exchequer, &c. ſubmitted to the conſideration of the Houſe of Commons, reſolved into a Committee, on the 4th inſtant, is of ſo momentous a nature, ſo fraught with conſequences, ſo deeply affects the deareſt intereſts of Engliſhmen, and ſo unprecedented in the hiſtory of this country, that it cannot fail of exciting the attention of every individual. Indeed the able Stateſman, who, for fourteen years paſt, has enjoyed an unexampled confidence in conducting the finances of theſe kingdoms, profeſſed a deſire that the plan of taxation which he propoſed for the Houſe to adopt, as making the FIRST PART of the ſupplies which would be neceſſary for the year 1798, might be fully diſcuſſed.—A full diſ-

cuſſion

cuſſion it has met with in the Houſe, and will doubtleſs be much ſcrutinized, however ineffectually, in its farther progreſs; but when canvaſſed by the public at large the Miniſter has been left in a very diminutive minority, however great his ſilent majorities have been in St. Stephen's Chapel.

The Miniſter dwelt, with appropriate emphaſis, on the perilous ſtate to which this country was reduced by its implacable enemy, whoſe avowed purpoſe it was to effect its entire overthrow; and as we were contending for every thing that was dear to man, among which our moſt happy Conſtitution was a moſt invaluable part, we ought to make large ſacrifices of ſome of our property to ſave the remainder of it.

Fully admitting the truths here advanced, I ſhall beg leave to deliver a ſhort comment on the Miniſter's text.

Our ſituation then is found to require large ſacrifices; the obvious concluſions from which are,

are, that thoſe who have moſt to loſe ſhould be the firſt and largeſt contributors. Thoſe who have leaſt felt the grievances of this moſt profuſely expenſive war, and who authorized both its commencement and continuance, being moſt anſwerable for its conſequences, ſhould be moſt ready to pay for its ſupport. Theſe poſitions laid down, what claſs of people in this kingdom are diſtinctly pointed out? Is it thoſe who occupy houſes, conſidered merely as occupants, or thoſe who own them, whether in fee ſimple, as copyholders, or under long leaſes? Moſt aſſuredly not. When this calamitous tax ſhall become a law, it will commence with oppreſſing the occupants of houſes, but it will be ſoon thrown off by them, and become the burden of the landlord. Will any man have the confidence to aſk an equal rent for an houſe to be let, after paſſing this Act, as has hitherto been demanded for it? Or, will he find a tenant ready to give him ſuch a rent? What will happen may be inferred from what has happened in caſes exactly ſimilar. There are not wanting in this kingdom inſtances of towns once flouriſhing by manufactures, which maintained a large

large population by profitable occupations, but which, either from the loſs of a market for their ſtaple commodity, or by the tranſfer of its manufacture to other places, have ſunk into idle inſignificance, and their poor been obliged to receive ſupport from the pariſhes they were wont to enrich! Such is the city of Norwich, ſuch is the town of Colcheſter. In each of theſe places the poor's rates have become enormous, from the loſs of the manufactures which once flouriſhed there.

The occupiers of houſes indeed pay theſe heavy rates; but the landlords are compelled to reduce their rents in proportion, as every individual among them knows to his coſt. To apply this ſelf-evident fact to the caſe before us—The conſequences muſt indubitably be the ſame, if the Prime Miniſter of England comes, *in forma pauperis*, to compel every occupier of a houſe to ſupport him: the landlord can feel no difference whether he is to ſupport a pauper of his pariſh, or a national pauper, who is paſſed to every pariſh, or, more properly, gains a ſettlement in all.

By

By this ſcheme of raiſing a vaſt annual revenue by enormous additions to the Aſſeſſed Taxes, the counties of Middleſex and Surry will contribute as much as, or perhaps more than all the reſt of the kingdom.

This aſſertion is ſupported by the beſt authority; for by the papers containing an account of the Aſſeſſed Taxes, which were laid before the Houſe of Commons in November laſt, in which the returns of each county in England and Wales, for the year ending 5th April, 1797, is given, it appears, that the two counties of Middleſex and Surrey, including the cities of London and Weſtminſter, with the borough of Southwark, paid in the following manner for houſes and windows:

Mid-

	Houses and Windows, by 6th Geo. III. cap. 38.			Inhabited Houses, by 19th Geo. III.			Inhabited Houses, by the Commutation Tax, 24th Geo. III.			Total.		
Middlesex.	57,068	9	9	45,844	13	3	75,508	15	0	178,221	18	0
London.	23,695	13	6½	18,652	4	0½	30,888	5	10½	73,230	13	5¼
Westminster.	32,132	7	0	39,974	1	3	42,264	11	5	105,370	19	8
Southwark.	9,561	1	9½	6,775	12	5¼	12,426	4	9	18,763	8	11¾
Surrey.	11,979	18	5½	4,074	4	9	15,375	14	0	31,430	7	2½
Total Receipts from England and Wales.	134,437	10	6½	106,121	15	8¾	176,458	1	0½	417,017	7	3¾
	379,196	0	4½	164,084	16	7	533,230	16	11	1,075,511	13	10½

Middlesex and Surry	417,017	7	3¾
The other fifty Counties in England and Wales	658,494	6	6¾
	£ 1,075,511	13	10½

By

By another Act 37 Geo. III. cap. 105, a farther duty was laid upon windows to commence on January 5th, 1797, which in houses with few windows is equal to one third of the Commutation Tax, and where there are larger numbers, somewhat more than one-fourth, the produce of which cannot as yet be ascertained. As the rents of houses in these two counties is considerably higher than in any other part of the kingdom, the proportion to be paid by this new tax will be augmented to an incalculable degree. It would therefore be difficult to assign a valid reason, why such as have their property vested in houses situated in those counties should have this weight of taxation imposed upon them peculiarly, when the holders of land in those counties feel no new impost?

From such reasoning it appears self-evident, that the class of men whose property is vested in houses ought not to be the objects of ministerial vengeance; their political conduct surely has not been so marked with the deadly sin of opposition, that they should be doomed to have their vitals

 sucked,

ſucked, to provide a future ſupply of millions never to be accounted for.

Is there not another claſs of men in the nation, who, though leaſt inclined to come forward, have every characteriſtic to point them out, as in duty bound to be the primary and moſt liberal contributors of a handſome portion of their property on ſuch a preſſing occaſion as the preſent? Which is the claſs I allude to? Will not every one be ready inſtantly to pronounce THE LANDHOLDER, whether Peer, Knight, Citizen or Burgeſs in Parliament; not overlooking the claſs of country gentlemen at large? Who, it may be aſked, would be the firſt to fall, ſhould a revolution be brought about, either by internal inſurrection, or the ſucceſsful inroads of a foreign nation? It is a fact, not to be controverted, that the landed intereſt in this kingdom is the only intereſt that has not ſuffered by the war (unleſs placemen, penſioners, and contractors may, from their numbers and their weight, be conſidered as a newly created intereſt in the country). The farmer has brought his cattle and his

his grain to a better market than was ever known before, and is conſequently better enabled to pay his rent punctually and cheerfully; which puts it in the power of the landlord to enjoy the mercenary delight of increaſing his rents. The haughty Peer, who never knew a contradiction to his will, and the pampered commoner, equally accuſtomed to uncontrolled gratification, may, perhaps, exultingly ſay, have we not voted a million and half of money to build barracks for our ſoldiers, who are to keep our own rabble in awe; and have we not a victorious navy to ſcour the ſeas of paltry Frenchmen, ſhould ſuch enemies dare to attempt the invaſion of our coaſts? Then why ſhould apprehenſions of domeſtic or foreign attacks plague us with unpleaſing ſenſations?—Such ſenſations as are to us unknown, except from jaded ſatiety in pleaſures;

I am aware that the advocates for the new plan of taxation will be ready to ſay, "The Miniſter "has laid heavy taxes upon the luxuries of life; "ſuch as horſes, dogs, carriages, and ſumptuous "houſes;

" houſes; and from theſe the contributions will " be drawn from the higher ranks in life;" but many queſtions muſt be ſatisfactorily anſwered before an unbiaſſed man, of plain good ſenſe, will be convinced by ſuch reaſoning; and although a ſupercilious prelate may avow his contempt of the *vox popularis*, yet ſurely, when ſuch high encomiums on our glorious conſtitution are poured forth by the Miniſter and his adherents upon every occaſion, no one will be hardy enough to deny to an Engliſhman what is his birth right by that conſtitution, namely, the free diſcuſſion of political ſubjects, eſpecially when they ſo eſſentially involve his property and his well-being; I had almoſt ſaid, his exiſtence as a happy and reſpected member of ſociety. I ſhall endeavour to arrange my ideas upon this important ſubject by putting them in the following queſtionary ſhape: Does the augmentation of the Aſſeſſed Taxes levy a due proportion from the opulent land-holders?—Is it attended with no fatal conſequences to induſtry and ingenuity?—Does it meet Mr. Pitt's declared wiſh to draw forth the wealth from the

hoard

hoard of the penurious alike as from the purſe of the liberal?—Is the principle on which it is founded juſt or unjuſt, as to its retroſpective view?

The firſt of theſe queſtions may be reſolved by examining how far the landholder is involved in the payment of theſe Aſſeſſed Taxes, and then compare his condition, when affected by this tax, with the landlord when ſubjected to it. Take the caſe of a gentleman poſſeſſing a freehold or copyhold eſtate of 300l. *per annum*, and reſident on that eſtate. Suppoſe his houſe and windows to be now rated at five guineas per annum; by this tax he will be called upon to pay an additional fifteen guineas. On the other hand ſee the condition of a man who poſſeſſes, for ſake of example, a row of ſixteen houſes, held on leaſe for 99 years, and let at the rate of twenty guineas per ann. each houſe; his receipts will be, allowing for the ground rent which he muſt pay, about equal to the landholder; and to make the inſtance exactly ſimilar, we will ſuppoſe he reſides in one of thoſe houſes, the

preſent

present rate of window and house tax, at the lowest statement, must be two guineas per annum for each such house, amounting in the whole to 33l. 12s. Should this act pass, when the levy is next made, a farther duty upon each house will be demanded of six guineas, amounting in the whole to 100l. 16s. which, for the first half year, a *respectable* tenant may be supposed to pay, provided he continues in the house so long; but when warning is given by that tenant, the landlord must engage eventually to pay, by making a proportionable reduction in the rent, or comply with such terms as a new tenant will think fit to accept.

The instance here given is the most favourable one to the landholder and least injurious to the householder, but pursuing the income by hundreds, from four hundred up to a thousand a year, a very slight inspection will show how greatly the disproportion will increase upon houses of 30l. a year or under. I here confine myself to the tax upon windows and houses; horses, mules, carriages, and servants, when reasoning upon this principle,

principle, are extraneous things, depending on the will of the individual; it is an equity in rating solid and ESSENTIAL property which is now under discussion.

The next question, "Is it attended with no "fatal consequences to industry and ingenuity?" has already been pointed out by a Member in the House of Commons, and the consequences to all concerned in those branches of business and manufacture which consist in the construction of carriages, must be altogether fatal. The Legislature requires, by this bill, that every one is to be rated in futurity by his last year's levies; many, and very many, by being brought into such a predicament, will lay down their carriage, and by that saving indemnify themselves of the tax; as, to compare great things with small, many gentlemen who formerly paid four guineas a year to an hair-dresser, now pay a guinea to GOVERNMENT, to support our glorious constitution, for a licence to put powder in their hair, on which account they become their own hair-dressers, and save three guineas per annum.

But

But Mr. Pitt is so greatly hurt when any insinuation is thrown out that the taxes which he brings forward affect the poor, as to find a difficulty in replying to such insinuations with calmness. He has not indeed taxed bread, cheese, or onions, and as the poor have nothing to do with luxuries, tobacco was deemed a fit object of taxation; and as they have every reason to be contented with their condition, it is highly improper for them to resort to the solace of dram-drinking, which ought only to be the refuge of the wretched, and is indeed to such, only a wretched refuge; therefore the Minister, in pure compassion, to check indiscretion and vice, has laid heavy duties upon spirituous liquors. It was not ill remarked by a gentleman in conversation the other day (by the way, a man who deals more in imagery than in alchymy) that "it was "possible to transmute the sweat of the brow into "drops of gold, but if the Minister of Finance interfered in the process, the whole would be im-"mediately reduced to a *caput mortuum*."—*Ex nihilo nihil fit*; Can a man gather grapes of thorns,

thorns, or figs of thistles? by no possible way. *Cantabit vacuus coram*——But Mr. Pitt, not having reduced the lowest classes of the people to a state of abject slavery, determines, by this measure, to level the middling classes of people with the poor?

The next question is, "does this mode of "taxation meet Mr. Pitt's declared wish to draw "forth the wealth from the hoard of the penu-"rious, alike as from the purse of the liberal?" The Bill, in the form which it now bears before the House of Commons, goes indeed to establish a kind of court of inquisition in every parish throughout the kingdom, to which all are to repair, and to deliver in upon oath the amount of their income, who wish to obtain a mitigation of their assessment; and this humiliating disclosure is to be repeated every year, so long as the Act shall remain in force; but it invests the inquisitors of that court with no powers to call upon a man who pays the full amount at which he is assessed, to disclose the

 amount

amount of his income. Should there be a man now living who resembles the late Mr. Elwes in habits of parsimony, would this affect his hoards? If the Duke of Marlborough contributes largely of his princely revenues, will the patrioism of the Duke of Bridgewater lead him to part with a due proportion of his great and growing wealth?

Callous must be the heart who could sit at a board where such business as is created by this Bill is to be transacted! The cries of the widow and the orphan must be ever sounding in their ears, for the Bill admits of no alleviation to the rate in consequence of a numerous family of children. How many, "once in fortune's lap high "fed," are now compelled to study every mode of retrenchment in their expences in consequence of disappointments, losses, and the demands of a numerous offspring for maintenance and education? Can the addition of six or eight pounds a year in taxes be paid by a man who, although his œconomy is rigid, finds himself compelled to stretch

stretch his credit to the utmost, and to whom all hopes of seeing better days are entirely vanished? Should such a man, by his utmost exertions, procure 150l. per annum, if he can urge any plea for alleviation, and can do such violence to his feelings as to deliver such plea in upon oath before the Inquisitors, bearing the name of Assistant Commissioners of Taxes, from the amount of his income he may obtain permission to pay no more than the twenty-second part of that sum, or about 6l. 10s. a mighty matter obtained by an abject declaration!!!

How pitiable is the situation of such whose whole property was vested in the funds, eight or nine years ago, at more than double the present depreciated price, except only a snug house to which they retired from the toils of a bustling life, hoping to pass the evening of their days in peace.

The Members of this Tribunal about to be created, will, I should suppose, find many cases in

in which they will be much puzzled how to proceed; for inſtance, a man comes before them and ſtates that he pays the ſum of 40s. per annum for the duty on the houſe in which he lives, and its windows; in conſequence of which he becomes liable, in future, to pay three times the amount, beſide the former ſum; for ſo was the blank in the Bill filled up on the 5th of December; he therefore in humble ſuit entreats the Inquiſitorial Junto to reduce his rate, he being unable to pay it.

Grand Inquiſitor. What income have you?

Appellant. Why, by my troth, Sir, nothing but my good wits to feed and clothe me, my wife, and children.

Inquiſitor. By what means do your good wits enable you to do it?

Appellant. I write for a daily paper called the *****. When buſineſs is briſk I ſometimes make two or three guineas a week in inventing paragraphs to prove the proſperous ſtate of the nation;

nation; that the funded debt is a great bleſſing; that taxes are no evils; all except this d—d augmentation of the Aſſeſſed Taxes, I mean, for my conſcience will not ſuffer me to write a line in their excuſe: I likewiſe make it appear that the French Republic is on the verge of bankruptcy; that Buonaparte is nothing of a general; that—

Inquiſitor. Stop, ſtop, you need not go farther; I clearly ſee that your livelihood depends entirely on caſual circumſtances. I muſt conſult with my brethren.

A conſultation enſues for a few minutes.

Inquiſitor. We are all clearly of opinion that as your income cannot be accurately aſcertained; as it depends on the ſtate of your health, the vigour of your mind, and accidental circumſtances, you muſt be rated minus ſixty, which exempts you from paying any proportion. You may withdraw: You ſeem a very honeſt frank fellow.

fellow: We respect learning and talents, and abhor the idea of fettering a vigorous mind.

After a variety of other cases which come under discussion, all tending to display the noble freedom and independent spirit of Englishmen, under the Pittified modification of our *glorious constitution*, which business may be supposed to occupy several days, let fancy exhibit another appellant, entering the aweful hall, who, with down cast eyes and timid steps, approaches the tribunal.

Inquisitor. What is your name, residence, and income?

Appellant. Gentlemen, I have not a foot of land, no money in the funds, no bonds or book-debts, no salary, nor any stock in trade except this pair of spectacles, this inkhorn, and this remnant of a quire of paper, which enable me to write occasionally political essays for the newspapers; but as I adhere strictly to what I think the interest of my country, I scorn to live by misrepresentation; and, though I am honest, I can

can support myself and family, and have hitherto paid my Assessed Taxes, which are between two and three pounds a year; but I must remove to a garret if these additional taxes are required of me; I have even made up my mind to do that, rather than refrain from censuring great knaves and wretches that live by the spoil of their country.

Inquisitor. Sirrah, we are not to sit here and suffer such language to be uttered before us.—What? I suppose you call yourself a democrat; write letters and paragraphs to give the people notions of a parliamentary reform. Such incendiaries are better paid than honester men. You look in very good case, and are dressed so well, that you might be mistaken for a gentleman. If the house you live in is too large for you, get you to a garret, why should you be a breeder of sedition? You can have no relief here.

To proceed to the last point to be discussed, namely, "Is the principle on which this proposed

 "tax

"tax is founded, just or unjust, with respect to "its retrospective view?"

Mr. Pitt deemed it expedient, in order to prevent retrenchments in the manner of living, or at least the consequences of such to Government, to make the rates which were settled at the early part of the present year, the standard at which to fix those of the approaching year; so that a man who had brought himself to the brink of ruin by living beyond his income, would find repentance come too late; and, if his creditors become importunate, the King would be no less importunate, and he sweeps every thing to the full extent of his demand. Beside the inconsiderate man, there are many discreet men engaged in commercial or manufacturing concerns, who, from the failure of their accustomed returns of profit, are compelled to make very considerable reductions in such of the gaudy appendages to living which the Minister selects for taxation, but in vain has prudence caused the plan to be carried to effect, an Act of Parliament

ment puts its *veto* on the measure, and directs that the savings which the considerate man had appropriated to his children should be lodged in the Exchequer.

The proofs here brought, and arguments deduced, must surely satisfy every impartial man that the proposed augmentation of the Assessed Taxes are, in the whole of their operation, UNJUST, OPPRESSIVE, and, in an unqualified degree, PARTIAL; but when taxes are objected to, the common reply is, "can any better be pointed "out?" Mr. Pitt, when remarking on the observations thrown out by Mr. Wilberforce Bird, and Alderman Lushington, in the House of Commons, on the 7th of December, spoke to this effect. "I should be glad to know how the honourable "gentleman, or any other person will raise so "large a sum for the revenue with more ease and "advantage to the poorer orders." I will beg leave to point out a method, abhorrent indeed to the ideas of Lords and Commons, but devoutly wished by every real lover of his country, who contemplates its present state without a film before

 his

his eyes, occaſioned by a diſeaſe for which no remedy is provided in any pharmacopœia, but which is extremely prevalent when truth darts its rays through the denſe atmoſphere of ſelf-intereſt. The contribution I allude to is, A VERY MODERATE RATE to be levied by Parliament ON THE PEESENT RENTS PAID BY TENANTS TO LANDLORDS FOR real or copyhold ESTATES, but apportioned to the degree at which each county or ſmaller diſtrict is now rated; or, AN EQUALIZATION OF THE LAND TAX, independent of and diſtinct from the tax now paid, the new rate to continue no longer than during the continuance of the war, or the time intended to be limited in the bill now depending in Parliament. Should ſuch a meaſure be adopted with a good grace, what a luſtre would it throw on the Peers and Commoners of this kingdom! How completely would it do away all the imputations of ſelfiſhneſs and meanneſs, which muſt, in the preſent ſtate of things, attach to them! How would it extinguiſh the abhorrence now created in the middle claſs of the community againſt the higher! But if generous ſentiments will not draw forth this equitable conceſſion, let another

another picture be exhibited to them, which may influence the mean principles of action in the human mechaniſm.

My Lords and Gentlemen turn your eyes toward France, and let recollection place before you the ſtate of that country a few years ago, I mean, at the cloſe of the monarchical government. It will exhibit——a laviſh expenditure of public money; places, penſions, and emoluments, profuſely granted; the Princes of the blood examples of every thing they ought not to be; profligate, profuſe and irreclaimable in mature years from the indiſcretions of youth. Nobles haughty and oppreſſive; the people at large enduring all the evils impoſed on them by ſuch a government. What was the conſequence?—The ſpirit of the people revolted.—All their ſtrength was deemed impotence.—The nobleſſe repoſed in ſecurity, relying on the military force which awed the kingdom.—When it was told that a deſign was formed to attack the Baſtile it only excited deriſion.—I will not ſay how far the preſent ſtate of this country

country resembles that which I have described, but I pour forth my most ardent supplications that my native land shall never exhibit such scenes as the pertinacity in error and blind security have produced in France.

FINIS.

APPENDIX.

THE foregoing pages were printed and ready for publication on the 18th, when Mr. Pi
of Commons, various alterations in the resolutions entered into there on the 5th instant, te
Bill, even in its present form, although less terrific, is greatly to be dreaded, and as the
are not weakened, the Author now lays them before the Public.

In the present stage of the Bill, the AUGMENTATIONS in the Assess

Persons occupying Houses in which there are SHOPS, or which are usually let to Lodgers:

If the Amount now paid to the different House and Window Duties, Dog Duty, Clock and Watch Duty, is

	£. s.				
Under - - - -	3. 0.	—Exempted.			
£. s.			£. s. d.		£. s. d.
From 3. 0. to	5. 0.	—$\frac{1}{10}$ or from	0. 6. 0.	to	0. 10. 0.
From 5. 0. to	7. 10.	—$\frac{1}{5}$ or from	1. 0. 0.	to	1. 10. 0.
From 7. 10. to	10. 0.	—$\frac{1}{4}$ or from	1. 17. 6.	to	2. 10. 0.
From 10. 0. to	12. 10.	—$\frac{1}{2}$ or from	5. 0. 0.	to	6. 5. 0.
From 12. 10. to	15. 0.	—$\frac{3}{4}$ or from	9. 7. 6.	to	11. 5. 0.
From 15. 0. to	20. 0.	—1 or from	15. 0. 0.	to	20. 0. 0.
From 20. 0. to	25. 0.	—1 $\frac{1}{4}$ or from	25. 0. 0.	to	31. 5. 0.
From 25. 0. to	30. 0.	—1 $\frac{1}{2}$ or from	37. 10. 0.	to	45. 0. 0.
From 30. 0. to	35. 0.	—2 or from	60. 0. 0.	to	70. 0. 0.
					and upwards.

Persons occupying Houses not having Shops, *usually letting Lodgings:*

If the Amount now paid to the different House ar
Window Duties, Dog Duty, Clock and Watch Duty, i

	£. s.				
Under - - - - -	1. 0.	— Exempted.			
£. s.			s. d.		s.
From 1. 0. to	2. 0.	— $\frac{1}{4}$ or from	5. 0.	to	10.
			£. s.		£.
From 2. 0. to	3. 0.	— $\frac{1}{2}$ or from	1. 0.	to	1. 1
From 3. 0. to	5. 0.	— $\frac{3}{4}$ or from	2. 5.	to	3. 1
From 5. 0. to	7. 10.	—1 or from	5. 0.	to	7. 1
From 7. 10. to	10. 0.	—1 $\frac{1}{2}$ or from	11. 5.	to	15.
From 10. 0. to	12. 10.	—2 or from	20. 0.	to	25.
From 12. 10. to	15. 0.	—2 $\frac{1}{2}$ or from	31. 5.	to	37. 1
From 15. 0. to	20. 0.	—3 or from	45. 0.	to	60.
From 20. 0. to	30. 0.	—3 $\frac{1}{2}$ or from	70. 0.	to	105.
From 30. 0. to	40. 0.	—4 or from	120. 0.	to	160.
From 40. 0. to	50. 0.	—4 $\frac{1}{2}$ or from	180. 0.	to	225.
From 50. 0. and upwards		—5 or from	250. 0.		and upwards.

Liberty to obtain Aba' ment according to Declaration of Income, to remain according to the

es that which I have described, my moſt ardent ſupplications that hall never exhibit ſuch ſcenes as error and blind ſecurity have pro-

FINIS.

APPENDIX.

December 20th.

THE foregoing pages were printed and ready for publication on the 18th, when Mr. PITT propoſed, in a Committee of the Houſe of Commons, various alterations in the reſolutions entered into there on the 5th inſtant, tending to meliorate its operation; but as the Bill, even in its preſent form, although leſs terrific, is greatly to be dreaded, and as the general reaſonings which are here advanced are not weakened, the Author now lays them before the Public.

In the preſent ſtage of the Bill, the AUGMENTATIONS in the Aſſeſſed Taxes are as follow:

Perſons occupying Houſes in which there are SHOPS, or which are uſually let to Lodgers:

If the Amount now paid to the different Houſe and Window Duties, Dog Duty, Clock and Watch Duty, is

Under - - - - £. s. 3. 0.—Exempted.

£. s.		£. s. d.		£. s. d.
From 3. 0. to 5. 0.	—$\frac{1}{10}$ or from	0. 6. 0.	to	0. 10. 0.
From 5. 0. to 7. 10.	—$\frac{1}{5}$ or from	1. 0. 0.	to	1. 10. 0.
From 7. 10. to 10. 0.	—$\frac{1}{4}$ or from	1. 17. 6.	to	2. 10. 0.
From 10. 0. to 12. 10.	—$\frac{1}{2}$ or from	5. 0. 0.	to	6. 5. 0.
From 12. 10. to 15. 0.	—$\frac{3}{4}$ or from	9. 7. 6.	to	11. 5. 0.
From 15. 0. to 20. 0.	—1 or from	15. 0. 0.	to	20. 0. 0.
From 20. 0. to 25. 0.	—1 $\frac{1}{4}$ or from	25. 0. 0.	to	31. 5. 0.
From 25. 0. to 30. 0.	—1 $\frac{1}{2}$ or from	37. 10. 0.	to	45. 0. 0.
From 30. 0. to 35. 0.	—2 or from	60. 0. 0.	to	70. 0. 0.
				and upwards.

Perſons occupying Houſes not having Shops, or *uſually letting Lodgings:*

If the Amount now paid to the different Houſe and Window Duties, Dog Duty, Clock and Watch Duty, is

Under - - - - - £. s. 1. 0. — Exempted.

£. s.			£. s.		£. s.
From 1. 0. to 2. 0.	— $\frac{1}{4}$	or from	5. 0.	to	10. 0.
			£. s.		£. s.
From 2. 0. to 3. 0.	— $\frac{1}{2}$	or from	1. 0.	to	1. 10.
From 3. 0. to 5. 0.	— $\frac{3}{4}$	or from	2. 5.	to	3. 15
From 5. 0. to 7. 10.	—1	or from	5. 0.	to	7. 10.
From 7. 10. to 10. 0.	—1 $\frac{1}{2}$	or from	11. 5.	to	15. 0.
From 10. 0. to 12. 10.	—2	or from	20. 0.	to	25. 0.
From 12. 10. to 15. 0.	—2 $\frac{1}{2}$	or from	31. 5.	to	37. 10.
From 15. 0. to 20. 0.	—3	or from	45. 0.	to	60. 0.
From 20. 0. to 30. 0.	—3 $\frac{1}{2}$	or from	70. 0.	to	105. 0.
From 30. 0. to 40. 0.	—4	or from	120. 0.	to	160. 0.
From 40. 0. to 50. 0.	—4 $\frac{1}{2}$	or from	180. 0.	to	225. 0.
From 50. 0. and upwards	—5	or from	250. 0.	and upwards.	

Perſons keeping any Male Servant, Pleaſure Horſe or Carriages, to pay in all Caſes a Sum equal to Three Times their preſent Payment on thoſe Articles:

If they pay

£. £.		£. s. £.
From 25. to 30.	—3 $\frac{1}{2}$	or from 87. 10. to 105.
From 30. to 40.	—4	or from 120. 0. to 160.
From 40. to 50.	—4 $\frac{1}{2}$	or from 180. 0. to 225.
From 50. and upwards	—5	or from 250, &c.

Horſes in Huſbandry to pay a Sum equal to Twice the preſent Payment.

Liberty to obtain Abatement according to Declaration of Income, to remain according to the Scale inſerted in the Original Bill.

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