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A LETTER
TO THE
RIGHT HON. SPENCER PERCEVAL,
ON THE SUBJECT OF THE ALARMING INCREASE OF
Re-Assessments of Assessed Taxes,
OCCASIONED BY THE
DEFALCATION OF COLLECTORS,
PARTLY OWING TO THE
Neglect of the Commissioners
IN NOT TAKING
GOOD AND SUFFICIENT SECURITY,
BUT MOSTLY TO THE IMPOLICY OF PERMITTING
TRADESMEN TO BECOME COLLECTORS, ASSESSORS,
OR SURVEYORS;
Together with
A PLAN
FOR THE
PREVENTION OF THE EVIL,
RENDERING IT IMPOSSIBLE FOR ANY
RECEIVER-GENERAL OF TAXES,
OR A COLLECTOR,
TO BECOME A DEFAULTER TO THE STATE;
BY ENABLING THE GOVERNMENT TO ASCERTAIN DAILY, IF
NECESSARY, THE EXACT AMOUNT OF THE BALANCE
IN THE HANDS OF EACH RECEIVER-GENERAL,
AND ALSO IN THE HANDS OF EACH
COLLECTOR THROUGHOUT
THE KINGDOM.

By a HOUSEHOLDER OF TOTTENHAM.

THE SECOND EDITION, WITH CONSIDERABLE ADDITIONS.

You are disqualified and possess no power whatever of yourselves to re-assess us, to make up a deficiency occasioned solely by your own neglect.—*Look, GENTLEMEN, look,* here are our receipts, *our acquittances,* which, UNDER THESE CIRCUMSTANCES, ARE *full and perfect* discharges against his MAJESTY, his HEIRS, and SUCCESSORS. This is the language the inhabitants should have held towards the commissioners, as it is the PURE and POWERFUL *language of the law,* THE STRICT LETTER OF THE ACT.—Vide page 54.

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P R E F A C E

TO THE
SECOND EDITION.

FELLOW COUNTRYMEN,

That rapidity of composition is no justification for error, or haste for carelessness, I readily admit; still I am entitled to put in my claim to some small portion of indulgence for the errors that appeared in the first edition, inasmuch as the whole of that edition was written in the short space of nine hours; in fact, I considered that I was merely planting my camp-colour, for the purpose of taking possession of the ground on which I subsequently intended to marshal my squadron.—Since that period I have read, and atten-

tively read, every section of the act* of parliament, which principally relates to the subject - matter discussed in the following pages; and I have also given to the several sections of the act the best, possible interpretation I was enabled; for I own it, and willingly own it, though perfectly aware that it will in no small degree lessen the weight of the deductions I have made, that I am not of the profession of the law; and I further pledge myself, that no person, in or out of the profession of the law, either directly or indirectly, has furnished me with the least information on the subject, assisted me in the composition, or even perused the publication previous to its committal to the press. This declaration, I own, is dictated by private considerations, not for the purpose of placing my opinion on an equality with that of gentlemen of the profession, or doubting but that I might have received much valuable advice had I applied for it.—I am positive I should;—but

* 43 George the Third, Cap. 99, which not only never has been repeated, but all subsequent acts of parliament relative to taxes have a reference to it, and it now bears the appellation of the COMMISSIONERS' REGULATION-ACT.

I was so circumstanced that I could not, would not, ask it.

I have been told, that I ought not to have affixed to the first edition so burlesque a preface, to a subject of so much importance, and for which, in this, it would be proper for me to apologize. Now, I cannot help widely differing from those who entertain such an opinion; for, had I written a grave and voluminous preface, to the scanty and half-digested contents of that edition, it would have been tacking a shirt to a pair of ruffles, instead of the pair of ruffles to the shirt. I have also received some censure for now and then treating the subject with apparent levity; my reasons will be found in the body of the pamphlet: and here likewise we are at issue, for I consider it rather as an advantage than otherwise; for, if I had (which a gentleman in the profession of the law must have done) merely quoted the several sections of the act, and dryly argued them, the heaviness would have been so insupportable, that none but professional men would have had patience sufficient to peruse the publication; to avoid which, I deemed it necessary to blend anecdote with acts;

and, by so doing, though I have rendered the composition airy, I trust I have not detracted from the solidity of its argument.

I have the honour,

My Fellow Countrymen,

To declare, and shall at all times

be happy to prove, myself

Your most steady and faithful friend

and seroant,

A HOUSEHOLDER OF TOTTENHAM.

PREFACE

TO THE

FIRST EDITION.

GENTLE OR SIMPLE reader, (I care not under which head you are inclined to class yourself,) I beg to assure you that it is my first appearance in the character of a public writer, and, from the favourable specimen, methinks I hear you say, it ought to be the last:— Well, be it so; thanks to the *comet!* (a less brilliant writer would have contented himself with a brace or two of stars,) I am callous, and as the thickness of my skull bears a very fair proportion to that of the hide of a rhinoceros, it will, of course, be impenetrable to the scalping knife of the critic, who, no doubt,

can, with much more ease, detect the errors of another than avoid committing any of his own. Wishing certainly to go hand in hand with my coteremporaries for literary *infamy*, I endeavoured, by a side wind on the larboard tack, to ascertain the state of the thermometer of the pockets of the reviewers, in order, should I find it at the freezing point, I might take every advantage in contracting with them for a quantity of puffs in the lump; but I was informed, by these gentlemen, that they never parted with praise but by the pound; apothecaries weight, namely, twelve ounces: this mode of purchasing I did not *scruple* to decline; but in as polite a manner as possible; yet one of them turned short round on his heel, told me, with a degree of impudence really astonishing, that they were not in want of my custom, as they had a much larger demand for the article from *my superiors* than they could, without great exertion, supply, occasioned, as he triumphantly said, by the increase of authors; the majority of whose works scarcely ever spoke for themselves.

I was about wishing the gentlemen good morn-

ing, when a tall thin man stepped up to me, evidently from a signal given him by Signior Pomposo; he was habited in a black coat and waistcoat of the most *venerable* kind, as they had nearly grown *grey* in the service, and a pair of water-proof small-clothes, (grease rendering them impervious to the wet,) he whispered in my ear that he had an article which had already reviewed an immense number of publications, and had not been distributed* for the last twenty years, consequently mellowed by time, assuring me that it was equally adapted to my publication, (which I then held in my hand,) and he would favour me, if I could raise the ready money, by letting me have it at half price; this offer also I declined, thanked him for his generous intentions, and informed him that I could review the work myself, at a much more reasonable rate, which I *unblushingly* do as follows. If the merit of this work is only equal to a cen-

* Distributed;—returning the letters into their proper divisions: a term used by printers, when the whole of the impressions of a publication has been worked off.

tum of the purity of the intentions of the author,
it is superior to any publication that ever issued
from the English press.

I remain,

Gentle or simple reader,

Your most obedient

And most humble servant,

A HOUSEHOLDER OF TOTTENHAM.

A

LETTER,

&c. &c.

SIR,

FROM the moment of your entering on the high official situation you now hold you have, most undoubtedly, deceived the expectations of the public; you then had to contend with the whole hostile force of the Foxites, while the opposite party, with an admirable caution, distrusted your ability as a political leader, and from them you experienced nothing but a species of negative support, a kind of chilling applause, which would have disheart-

ened most men, placed, as you were, in a novel and highly-ostensible situation; your talents, however, which, with so much propriety, you gradually developed, acting, on the tactics of a skilful general, who never displays his whole force in the field until he has discovered the strength of his adversary, overcame every obstacle, and you left the Foxites the *pleasure of lamenting* that they wanted a *head* equal to contend with you. While the conciseness of your arguments and the justness of your conclusions so far surpassed the oratorical powers of the Pittites, with whom it was supposed you intended *solely* to act, that it induced them, and indeed *prudently*, to throw nearly the whole weight of the debate, on every question of importance, on your shoulders; while they were perfectly contented in being enabled to avail themselves of the opportunities, which offered, of crying "hear, hear," to positions they were utterly incapable of suggesting; like persons, unskilled in music, who, following the tune with their voice, fondly imagine, because they can distinguish the beauties of the composition, that their talents are equal to those of the composers. But, sir, it was the manly, firm, and highly-constitutional, conduct you displayed on the Regency-Question that *principally* endeared you to your country. Englishmen now look up to you with a degree of con-

fidence that Pitt himself would not have blushed to have acknowledged; and though, of course, you are honoured with your full share of party-enemies, yet there is scarcely a doubt but nine-tenths of the nation are your political friends, who have ardently admired the extensive and spirited support that you and your colleagues have afforded to the unfortunate inhabitants of the peninsula, which has happily been the occasion of shewing to the whole world that France *has* possessed her marshals, that England *does* possess her generals. Thus, having stated what confidence, what dependence, the majority of Englishmen place in your attention to their interests, I should hope, nay I am *positive*, they will not be disappointed; and it is under this impression that I address you on an evil, which has latterly increased to a degree, that, in the opinion of most men, ought seriously to alarm the financial department of the state. I mean the liability of the whole of the subjects of the empire and *actual compulsion* of the inhabitants of *several* parishes in this kingdom to pay double taxes, partly owing to the neglect of the commissioners, in not taking good and sufficient security, but mostly in permitting tradesmen to become collectors, assessors, surveyors, &c. thereby placing a power in the hands of uneducated men, who, for their own personal advantage, may, without much fear of

detection, be guilty of every species of tyranny that little minds can possibly invent.

I own, sir, and with anxiety do I own it, that I am not the least inclined to call into play the mousing qualities or constructive genius (I mean the genius of interpretation) of the attorney-general, whose facility of diving into the thoughts of a writer and discovering intentions which alone existed in his own fertile imagination has caused *dismay* in the hearts of some of the bravest of public writers; but still, I am inclined to think, with the editor of that spirited public journal, the *TIMES*,—that the press is not yet reduced within the liberty which the attorney-general would be pleased to assign to it,—“*a speaking evidence of national shame.*”

You, sir, must have observed, if any credit is to be given to the public papers of the day, that a mere comparison between any particular law of the French government or military system of its *self-erected* emperor, with the laws and system of our own, has been pronounced a positive libel; and how is a position laid down by any writer to be upheld but by argument? is not analogy the life and soul of argument? Do not the members of both houses of parliament compare the policies of the several governments of Europe with that of their own, for the purpose

of illustration? but, if the *once-POPULAR** Sir Vicary Gibbs, the *once* strenuous advocate in favour of the POLITICAL CONDUCT of Hardy, Horne Tooke, and the liberty of the press, is, with a grand flourish of his official pen, enabled to declare that to argue by analogy is to argue libellously, then I am afraid that I shall have to depend on his lamb-like fondness for the liberty of the press, and his anxious wish that the policy of the government should be discussed with freedom. The sequel of such dependence may easily be anticipated.

This, sir, no doubt, is a digression, but it is a necessary digression; it is a kind of *standing dish*, that ought to be served up by every public writer, to the ministry of the country, until the pre-

* *POPULAR*, vulgar, plebeian, *Milton*; suitable to the common people, *Hooker*; beloved by the people, pleasing to the people, *Hooker*, *Clarendon*; studious to the favour of the people, *Addison*; PREVAILING OR RAGING among the populace as a *popular* distemper, *Vide Johnson's Dictionary*. When the trial of citizen Hardy, &c. took place, if the memory of the author is correct, there was a kind of *popular distemper* which the late lamented Doctor Pitt, and other state physicians, termed a democratical fever, raging at the time; Doctor Gibbs was of a different opinion, prescribed for those afflicted with this epidemical disorder, and convinced a jury of matrons, that is twelve old women, it was merely the political bile of his patients that had overflowed; the acrimony of which would not, in the least degree, corrode the constitution of the country.

sent attorney-general has either quitted his official situation, or convinced himself, that it is not faction *alone* which deprecates the numerous ex-officio informations that he has filed, without, as appears to them, a correspondent danger to the state; but that men, the arteries of whose hearts (if I may be allowed the expression) never yet beat but with excess of loyalty, deplore, that a power so extensive, a power, which places at his mercy the liberties and fortunes of Englishmen, should be entrusted to a man whose unfortunate irascibility of temper is as well known as his talents as a public pleader and his virtues as a private man are admired.

A speck on the sun's disk is rendered imperceptible to the naked eye by the effulgent rays that surround it; an astronomer, with the assistance of his glasses, discovers it, sets himself down, calculates its diameter and circumference, then gravely informs the public, that, if this speck *continues* to increase, it will, *in course of time*, cover the whole face of that great luminary, and the world must inevitably be left in total darkness. This hypothesis no one can, with the least *shadow* of success, dispute.

The power of filing ex-officio informations is a spot, a blemish, which had been rendered nearly imperceptible to the inhabitants of this nation by the surrounding glory of its laws; but the attor-

ney-general, with his official telescope, has examined this spot, and, certainly with more accuracy than the astronomer, ascertained its diameter; but it is thought he is wrong as to his calculations of its circumference, which *he* conceives to be much greater than any *former* attorney-general was inclined to suppose; in fact, he considers it the most *prominent feature* on the face of the constitution, while the people, with more cause for *gravity* than the astronomer, cannot help drawing the same conclusion; namely, that, should this spot, this blemish, continue to increase in the same proportion as it has within the last few years, the time is not far distant WHEN THE POLITICAL SPLENDOUR OF THE COUNTRY WILL HAVE SET FOR EVER.

HOPE, the sheet-anchor in adversity; however, still remains. The recent shake of a JUDGE'S head *penetrated* the wig of the attorney-general, while the wires of its curls served as conductors, and conveyed an electric shock of joy to the remotest corners of the kingdom.*

* The King v. Jones.

Mary Jones and William Edward Jones were brought up to receive sentence, having allowed judgement to go against them by default, on an information, charging them with assaulting and obstructing the officers of the excise while in the discharge of their duty, in searching the house of the father of the defendant, who resides in Llandissel, in Cardiganshire, for malt and candles, which were expected to be found there.

Now, sir, to the point; you, no doubt, still retain in your memory the various causes of the French revolution: *Europe, for years I am certain, will continue a living evidence of its effects.* The first ferment that was perceptible originated in oppressive taxes, levied by oppression, and oppressively collected, as the farmers of the revenue, under various pretences, would frequently demand double the amount that the party, by the edict of the state, was bound to contribute. Now, I will admit, that though our own taxes

No malt or candles were found, but the attorney-general submitted, that the assault *would* not have been committed had the defendants *not* been aware that there *were* improper articles on the premises, which *might* have been removed *during* the disturbance which ensued. The defendants *had* confessed their guilt by allowing judgement to go by default.

Mr. Justice Bayley.—“ Mr. Attorney-general, do you never indict, in cases of this kind, instead of proceeding by information?”

Mr. Attorney-general.—“ No, my lord.”

Mr. Justice Bayley shook his head.

Mr. Attorney-general.—“ I am not the person, my lord, who introduced the practice of proceeding by information.”

Mr. Justice Bayley.—“ I do not say you did, Mr. Attorney-general, but it were good the practice of proceeding by indictment were introduced in its stead.”

Mr. Attorney-general.—“ I think so, too, my lord.”

The judgement of the court on these defendants was, that they be imprisoned, in the custody of the marshal of the Marshalsea of this court for six weeks. — *Vide the Public Journals, 15th of November, 1811.*

are oppressive, still they are not levied by oppression, but are absolutely necessary for the support of the state, and are unquestionably acquiesced in by every individual. If I wish to contract for a house, I naturally inquire what the taxes amount to, and the answer I receive determines me one way or other; but, when I make that Inquiry, I never suspect that I am twice to pay a tax that I supposed once would clear me of. No one could entertain an idea that he was to be called on, ad infinitum, for what he before considered he had fully satisfied, as the 43d Geo. III. Cap. 99, section 12, says, that collectors may give receipts to such persons who should have paid their taxes, and expressly declares, *that such acquittances SHALL be FULL AND PERFECT DISCHARGES to every such person who shall PAY THE SAME AGAINST HIS MAJESTY, HIS HEIRS, AND SUCCESSORS.*

You, sir, perhaps will say, a re-assessment, which is rare, differs widely from the practice of the French government, which I have just alluded to: no one can deny but that the causes are distinct, yet the effects are the same, for the money is equally twice taken out of the pockets of the people. Pray does the family of a ruined man experience less hunger, less privations, because it was not the fault of the parent that had occasioned their distress? most certainly

not; then, I trust that you, in whose power it is, will cause a remedy to be applied, by the government, which will effectually protect the governed from such vexatious liabilities. Sir, I am positive, you cannot be aware of the extent of the ignorance and neglect, in many instances, of the commissioners of assessed taxes, who are in *some* districts composed of *millers* and *merchants*, *lawyers* and *linen-drapers*, *builders* and *baronets*, *carpenters** and *country squires*; and should any person, who would wish scrupulously to fulfil every provision of the several *acts* of parliament relative to taxes, apply to them to know how he should proceed, he would receive such a hodge-podge, such a gibletpie-species of information, that he would be puzzled to know which course to pursue; feet and pinions, necks and gizzards, would present themselves at the same time, each commissioner knowing a tithe part of a tithe part of his duty, and all anxious to shew the knowledge that their dignified situation supposes them to possess; which at times really creates such ludicrous ideas in those that appear before their high mightinesses, that, though they ultimately pay the piper, they unquestionably enjoy a hearty laugh for their money: and how can any person expect it should be otherwise; a certain quantity of capital is a sufficient qualification for a commis-

* See note, p. 22.

sioner, inasmuch as that useless thing christened by craniologists capacity is totally out of the question, by which any foreigner would be led to suppose that the legislature had not only passed an act, but that the English nation had laid it down as a mathematical certainty, that the mind of a man must, from necessity, emerge from his money, and that wealth would, on the spur of every occasion, be enabled to purchase wisdom. The fact is the contrary, commissioners in general, no doubt, are capable of making very good jurymen, but, in my mind, very indifferent judges; indeed, it would appear that the framers of this act, actually had it in contemplation at the time, that such persons only, as I have just described, should act as commissioners, having prohibited *every barrister, solicitor, or attorney, from pleading before them*, in behalf of any person who might feel himself aggrieved by any surcharge or additional assessment, thereby pretty plainly declaring, that they thought the most unlettered man would prove an equal match for a commissioner, and that *one* barrister would be *too* great an odds to a whole board thus constituted, for I believe the principal and boasted beauty of the English constitution consists in all the subjects of the empire being placed on an equality, in regard to the administration of the laws of the realm, and which

would not be the case if this deduction were not allowed; for how can a person who is unable either to read or write be capable of obtaining justice without legal assistance, in the event of a surcharge, when he is completely ignorant of every section of the act of parliament under which he wishes to appeal, unless those with whom he is confronted are exactly in the same situation; and, I am inclined to think, that the majority of the nation concluded, that when the act passed, which empowered the government to appoint auxiliary commissioners, that they were to be composed of men who well understood the law and capable of instructing the commissioners on every difficult occasion; leaving them, the local* commissioners, as protectors of the

* In order to prove that ignorance *may* be the portion of a commissioner, I relate the following fact:—Conversing with a commissioner of the Tottenham district on this part of the pamphlet, and using the words local commissioners, he appeared quite thunder-struck, asked me the meaning of the word *local*, declaring he never knew there *was* any thing *local* but the *local-militia*, and the commissioners had nothing to do with them. I then mentioned to him the substance of the 45th and 47th sections of the 43d of George III. cap. 99, when he positively told me, (I am almost ashamed to record it,) that he *did not believe* there ever was such an act passed, that I was rodomontading, and that I ought to be made to pay my re-assessment for uttering such an *untruth*; for, says he, if commissioners of taxes *were to be bound* by any act of parliament, who would be a commissioner, yet this commissioner must have taken the oath to carry this very act

people, while those appointed on the part of the government were to see that the revenue of the state was properly collected. Such a step would, most undoubtedly, have its beneficial effects; for, how is it possible that men, who, all their lives, have been engaged in mercantile or other pursuits, quite foreign to that of expounding the law, can, with the necessary facility that is required to carry into effect the several provisions of an act of parliament, understand its technicalities. Having finished my observations on the general formation of a board of commissioners, I shall call your attention to that greatest of all evils, namely, permitting tradesmen to become collectors, assessors, or surveyors: it is from this source that all the mischief and all the numerous re-assessments have arisen. You, sir, know the world well, and must be aware that no tradesman whose business is of any mag-

into effect, to the best of his ability, &c.; and he farther gave me the following piece of valuable information; that he and his colleagues had actually re-assessed the inhabitants of Tottenham without any extent from the crown having issued, authorising them so to do. It may be said (to use a seaman's favourite phrase) this may do very well for the marines, but the sailors wont believe it; yet the author pledges himself as to the truth of the statement; and that he has adopted the very language of the learned gentleman, as far as orthography will admit, and also has a memoranda of the commissioner's name, and the name of a person who was present during this curious conversation.

nitude would wish to become a collector of assessed taxes; the emolument would not be commensurate with the portion of his time that it would occupy and the trouble it would occasion him: then who are these tradesmen that generally apply for such situations? why, in most instances, the pot-companions of those who, in the hour of conviviality, agree to become bondsmen, in the event of a vacancy happening in the collection of the taxes of the parish; such vacancy occurs, the promised securities are forthcoming, and the books are given to the newly-appointed collector. Before he entered on this office he was generally under the necessity of running over great part of the town to collect in his trifling debts, in order that he might be prepared to honour his acceptance, then on the eve of becoming due; but now he can save himself that trouble, by simply unlocking his desk and signing a check on his banker: he finds himself flush of money, commences a discounter of bills, and proceeds, for some time, with increased success; but an unfortunate speculation at last draws himself, his family, and his friends, into the vortex of ruin, and the parish is under the necessity of being *indulged* with the *pleasure* of a re-assessment. Surely some other description of persons should be sought for, to act as collectors, for you are sufficiently acquainted

with human nature to know how difficult it is for men to withstand temptations of this kind; for though, no doubt, every collector enters on his office with the most honourable intentions, yet the opportunities that offer to him to make an addition to his property without, as his sanguine mind inclines him to suppose, the least chance of failing in his calculations, are too inviting not to be embraced. If a tradesman is not a fit and proper person to become a collector, how much less so is a man who is in the habit of dealing in the funds, and yet there is, at this very time, a stock-broker entrusted with the collection of a district in the metropolis, the amount of which must be considerable. This gentleman bears the best of characters and is universally respected by the inhabitants; yet, I contend, that, from the late many unfortunate circumstances that have occurred at the Stock-Exchange, he is a highly improper person to continue in that situation. England has seen that men on whom the breath of slander never had alighted, men possessing the good opinion of every one, have, in an unguarded moment, been guilty of acts that have astonished the world. The Stock-Exchange is a complete whirlpool of temptation, and there are but few men who approach the abyss that are expert swimmers enough not to be drawn into it. Besides the immense losses that

have been sustained by suffering tradesmen to become collectors, the inhabitants are always placed under a kind of tribute; if a person refuses to deal with a collector, he may rest assured that he will be the first that is called upon for his taxes; and so it is with surveyors and assessors: if an assessor is a painter, let him but *brush down* your house and he will not *brush up* your memory with any additional assessment; settle but your accounts at the pure taper of a tallow-chandler, who is a collector, and you may take your own time to make your calculations without his once reminding you that the use of a ready-reckoner would much shorten your labour; cook but your cutlet on the *slates* of a coal-merchant, who is a surveyor, and *law* will enjoy the soundest of slumbers; in fact, sir, self-interest is inherent in mankind, and I have very little doubt but many a time when a tax-gatherer, knowing that a customer of his was on the eve of becoming insolvent, has pressed him for his bill, preferring his private interest to his public duty. You will naturally ask how is this evil to be remedied; why, in the most simple manner possible, by directing the commissioners not to permit any person carrying on any kind of business, either directly or indirectly, to become a collector: but, perhaps, you will say where are we to find proper persons to fill their

places? Sir, there are thousands of gentlemen of two or three hundred a year who would gladly accept the office of surveyor,* assessor, or collector, and be enabled to produce the required security; it would be little more than amusement to persons of this description, and the profits would make a small addition to their domestic comforts. If you think the poundage now allowed would not be a sufficient inducement, double it, and the amount would soon be returned into the coffers of the state; for, if men so appointed were to launch out into extravagance, the inhabitants would soon be enabled to discover it, and promptly apply the means for their protection; the public revenue would then sustain no injury, but would, in all probability, be rendered more productive; and the people be relieved from a number of little vexations now daily in practice, which the independence and respectability of a collector thus chosen would

* A few years back, a hatter, (previously valet to the Duke of ———,) a *German*, both by birth and education, was appointed surveyor of a district of considerable extent. My objection to a tradesman holding that office, as it regards him, does not at present exist, as he is *now* a gentleman;—'tis strange,—'tis passing strange,—that a *German* dealer in *felt* should become a trafficker in *English feeling*; methinks—an English gentleman would better understand the intentions of an English legislature than a *German* valet.

scorn to be guilty of;* but, as collectors are at present appointed, (commissioners, setting at

* *A specimen of what a collector may attempt to do, for the purpose of extortion.*—NO PHENOMENON.

A collector, in a certain parish, whose severity was such that the inhabitants of the district to which he was attached were, for years, actually in dread of him; fortunately, however, a circumstance occurred which stopped his career: a sale of property was to take place, on a Monday, at a house within his jurisdiction, and the auctioneer, to whom he was perfectly well known, left word with the man in possession, that, if any person should call for taxes, on sending the amount to his office the money should be paid, or if he would attend at the house, on the morning of and before the sale, he might then receive it. But no, Mr Collector, with his friend a broker, certainly a very necessary and profitable appendage, proceeded to the premises to make a legal distress; a lady, a stranger to the auctioneer, but a friend to the party whose property was to come under the hammer, remonstrated with him on his severity, and informed him that she had only ten pounds in her pocket (*redicules* were not then in fashion) or would have wholly satisfied his demand; this the collector takes, at the same time exacting a promise that the remainder should be paid, at her house, in Hatton-Garden, by ten o'clock on Monday morning, or extremities would be *again* resorted to; a messenger was, on the Sunday, sent off to the auctioneer, who resided a few miles from town, and he attended at the appointed time, paid the lady the ten pounds and the collector the balance of the taxes, together with *fourteen shillings*, as a charge for the trouble himself and *friend* had in making a distress for taxes, on the behalf of his majesty. The auctioneer, a sly old fox, took not the least notice of this species of extortion at the time, but silently awaited the next meeting of the

nought the power of those entitled to nominate,) the inhabitants are completely debarred from applying a remedy for the prevention of this evil; for, should any person dare to insinuate that a collector is what is vulgarly termed out-running the constable, he would be liable to an action of damages; yet the legislature has made the inhabitants responsible for the effects of the evil, without investing them, the inhabitants, with sufficient power to avoid it; inasmuch as they possess no controlling power over the commissioners; this, to me, I must own, appears like disarming a sentinel and then, by a court-martial, sentencing him to be shot, for suffering the

commissioners, he then preferred his complaint, the board listened to it with an attention that did them honour, and the chairman, in his address, used these forcible words: "The people already find much difficulty in paying the taxes, which the government of the country are under the necessity of levying, and though, sir, we are bound to protect you in the discharge of your duties as a collector, we are equally bound to protect those who, on a well-grounded complaint, apply to us for redress; return, sir, in our presence, to the complainant, the fourteen shillings you have extorted, and make a suitable apology to those whom you have endeavoured to injure; and, sir, we shall feel it our duty to take into consideration whether or no you are a fit and proper person to be continued as collector." The sequel was, to the great joy of his district, a dismissal from the office which he had held to the annoyance of his fellow citizens for a great number of years.

post to be surprised and neglecting to ruin the enemy through the body.

Very frequently, no doubt, has a writer, on any particular system of the state, conceived plans that would greatly benefit the government and the people; but withheld them until, by treaty, he made himself secure of a reward equal to the benefit which the nation would derive. Such, I assure you, will not weigh with me, *EVEN in the estimation of a hair*; what poor portion of talent nature, in her niggard moment, knocked into my noddle shall always be devoted to the service of my fellow citizens;—of that they may *soon* take an inventory of all I have,—it is my country's. Yet, sir, if the proposition I am about to make should be carried into *effect*, and the *effect* should ultimately prove *beneficial*, by *effectually* protecting the public purse, and relieving my fellow citizens from the liability to re-assessments, I, no doubt, shall receive a proportionate reward; if not, I still shall possess that inward reward which always accompanies purity of intention. I am fully aware, that when an individual proposes an alteration in the system of a government, he should have in view three distinct things:—first, that his proposition should be simple; secondly, that, by its adoption, it should not disarrange any other department of the state; and, lastly, that the benefit, to be de-

rived from such adoption, must be of sufficient magnitude to warrant those entrusted with the administration of the government from departing from an established system. My proposition, to the best of my judgement, combines the whole of these advantages: it is a proposition to render it highly improbable, I might say impossible,—certainly nearly so, that any receiver-general, or collector of assessed taxes, could become a defaulter to the state, without the most culpable neglect on the part of the government. The plan, it appears to me, is so simple, that it may be carried into effect in four-and-twenty hours, and without diverting the stream out of its present current; at the same time it would so effectually *protect* the public purse, *and the people*, from liability to re-assessments, that *even* the present tradesmen who are collectors, “with all their imperfections on their heads,” might be continued in their situations without danger, simplify the duties of the commissioners, and render it almost immaterial whether or no any security was given for the honesty of a collector, and the whole at a very trifling additional expense.—The plan is as follows:—The commissioners of each district are already allowed a clerk; now, the salary of that clerk should be raised in proportion to the extent of the district for which he officiates, in order that he may afford to devote the whole of his

time and attention to the duties I propose attaching to his office, the hours of which should be from ten till four; or an auxiliary clerk might be appointed at a moderate salary, whose qualifications need only extend to the understanding of common accounts.

A collector, on receiving the taxes from an inhabitant, should give to that inhabitant a receipt on a stamp, and likewise a duplicate of such receipt unstamped, which duplicate it should be the duty of the inhabitant, within a certain period, to forward* to the clerk to the commissioners, who should enter the substance of the duplicate in a book, to the debit of such collector; and, in order to prevent any collusion taking place between the clerk appointed to enter such duplicate and the collector, for the pur-

* The author is fond of anticipating objections; and he knows it may be said, that the adoption of this plan will add to the trouble of the inhabitants;—granted: but is this addition of the trifling trouble it would occasion equivalent to the benefit and security it would afford?—and have not the inhabitants already the trouble of filling up the schedules in the *pamphlets* left at their house, which they are obliged to forward to the assessor?—and is it not natural to suppose, that they would more cheerfully and readily forward a duplicate which discharged them from the taxes than the *pamphlet* by which they bound themselves to pay the amount of the other taxes as scheduled therein?—He thinks they would. Concede to him this, and the force of the objection has evaporated.

pose of omitting such enteries, the entering clerk should, in red ink, sign his initials to the stamped receipt, which corresponded with the duplicate that each inhabitant so presented at the office. The receiver-general, on receipt of moneys or sums of money from a collector, should give to such collector an acquittance, and should immediately forward a duplicate of such acquittance to the clerk to the commissioners of the district, for which such collector acts; and the clerk should immediately enter its substance in the book to the credit of the collector, who had so paid the money to the receiver-general, by which means the clerk, by turning to any collector's account, could, in the space of one minute, tell the commissioners, or inhabitants, the exact balance unaccounted for by each collector; and, as a further security, the clerk should be bound to report to the commissioners, or receiver-general, any excess of balance in the hands of each collector beyond a certain amount, thereby rendering it next to an impossibility for a collector to become a defaulter, or defraud an inhabitant by receiving a larger sum than he was entitled to; and should any inhabitant neglect to send his duplicate to the office, and the collector should chance to decamp with the money, the receipt, in possession of such negligent inhabitant, not being duly signed by the entering

clerk, should not be a *legal* acquittance; but he should be *compelled to pay the amount* of such (so made by his own neglect) illegal acquittance into the exchequer; in which case there can be very little doubt but that every individual, fearing a second time to be called on for the payment of his taxes, would be tolerably prompt in depositing the duplicate of his acquittance;— and, as a another step towards the complete security of this branch of the public revenue, the clerk to the commissioners, at such times as might be fixed on, should forward to the exchequer a statement, in the gross, of the whole of the sums that all the collectors of his district had paid into the hands of the receiver-general since the last report; this, at the exchequer, should be placed to the debit of the receiver-general, to whom such moneys had been paid; so that, by turning to his account, it could with equal facility be ascertained what the exact amount of his balance due to the state was; thus entirely preventing a receiver-general from retaining a sum of money in his hands beyond the amount specified by law. This, sir, is the whole of my plan; and, as you are surrounded by persons more competent to judge of its merits or demerits, I shall leave it in your hands without further comment.

I now, sir, come to the subject of a re-assessment of assessed taxes; and I really cannot dis-

cover either the policy or justice of making the particular parish responsible for the amount assessed on it. So that, if a collector becomes a defaulter, one parish only is to bear the *whole* burthen of an additional tax. In the event of persons becoming great defaulters to the state, such as Villiers, Tucker, &c. the loss is made up to the public purse by the nation in the aggregate, and why not in the case of a defalcation of assessed taxes; the portion, then, that would be levied on each householder would scarcely be felt;* but a re-assessment, as it is now managed, strange as it may appear, frequently falls heaviest on those who are the least able to bear it. For, in the collection of the money, by order of the commissioners of the Tottenham district, under the head of a re-assessment of assessed-taxes, occasioned by the defalcation of R. J. Swire, a coach-master, whose carelessness is only equalled by his losses, had not been cautious enough to file his receipts, (a circumstance not all uncommon,) thinking he should not again be called on for that which he

* If a collector is deficient in his accounts, the district in which he acts is no ways in fault. The pickpockets that *infest* the parlious of St. Giles are equally to blame for the defalcation of Lancelot Atkinson with the peers that *invest* the palace at St. James; yet *all* the *sins* of Sir Lancelot are visited on the last mentioned ill-fated parish.

alleges he had before discharged, has been actually obliged to pay *one hundred and seventy pounds* for the non-production of those receipts and his quota of the re-assessment, while the portion of many of the commissioners, through whose neglect alone Swire became, as they term it, a defaulter, did not amount to as many shillings.—

“ Can such things be? and overcome us like a summer's cloud
“ Without our special wonder.”

The pertinency with which the commissioners for assessed taxes of St James's, Westminster, have shewn in refusing to give any information to those who are aggrieved is highly deserving the attention of the legislature,* and the adroitness with which the letters of the secretaries to the committee appointed for the parish, to inquire into the causes of the re-assessment, are answered is certainly equal to any thing I ever read. I subjoin the following:—

15, Argyll-Street, 24th October, 1811.

SIR,

WE are directed by the committee of inquiry into the causes of the late re-assessment and other matters to request you will inform us, whether all the collectors of the land-tax within this parish, and their

* See the printed report of the committee appointed by the inhabitants of St James's, Westminster, to inquire into the causes which led to the re-assessment of that parish.

sureties, have actually executed their bonds; for what amount the bonds are given, and what is the amount of each collector's annual collection.

We beg to be favoured with your answer in the course of to-morrow, that we may be enabled to lay it before the committee on Saturday morning.

We are, Sir,
Your obedient servants,
P. & G. TAHOUDIN,
Secretaries.

To Mr. Dawson.

Parochial Office, Poland-Street,
28th October, 1811.

GENTLEMEN,

AGREEABLY to the intention I informed you of on Saturday, I have taken the earliest opportunity of laying your letter, of the 24th instant, before the commissioners of the land-tax; and I am directed to acquaint you, in answer thereto, that highly as they respect and feel disposed to oblige the gentlemen, individually, who compose the committee for inquiring into the causes of the late re-assessment on the inhabitants of this parish, they do not think your requisitions can, with propriety, be complied with, because in so doing they would, in their opinion, create a precedent to sanction an assumed authority to scrutinize into their conduct and that of their officers in the execution of a trust derived from Parliament, under whose high authority alone they feel themselves accountable.

I am also to beg permission to observe, that the information you have required cannot, in the most remote degree, relate to the causes of the late re-assessment of this parish, (which are the proposed objects of the committee's inquiry): The re-assessment having been made in respect of the “ assessed taxes,” and not of the land-tax, which are under *totally* distinct managements.

I am, gentlemen,
Your most obedient servant,
JOHN DAWSON.

To Messrs. Tahourdin.

Now, as I am perfectly unacquainted with Mr Dawson, it cannot be supposed, for a moment, that I have any inclination to give him the least offence,—I have not;—but I most unquestionably never did peruse a letter so cautiously worded; however, not so much so but that some of its deformities may be discovered. His answer appears to me to be the production of much labour, and is certainly couched in as polite and soothing language as Chesterfield himself could have used. Yet the idea that in giving information on a subject which the inhabitants are bound by law to require would create a *precedent* to sanction an *assumed* authority, to scrutinize into the conduct of the commissioners and that of their officers, in the execution of a trust derived from parliament, *under* whose high authority *alone* they *feel* themselves accountable, demands some explanation. And, really, I cannot help thinking it to be the most curious kind of doctrine that ever was promulgated by an Englishman, for the *originality* of which, Mr. Dawson alone is *entitled* to credit. That the commissioners are vested with power *by* the parliament of the country is most certainly true; but the power so vested is *solely in trust for the people*, and who can deny but that this is the constitutional construction of the purposes for which they *are* invested with this power,

For the members of the House of Commons being agents, appointed by the people to *protect* their rights, places the parliament in a *similar*, though *superior*, situation to the Court of Chancery. The LORD-CHANCELLOR may appoint trustees, or receivers for any estate which may have been put under *his protection*, but such trustees or receivers *are* accountable to *those* whose property the estate is for the due performance of such trust; and, in the event of any mismanagement of the estate, on the part of the trustees, by which it is deteriorated, if they, the trustees, were obstinate enough, on the ground of *non-responsibility*, to refuse making a due compensation for the loss arising from such neglect, the LORD-CHANCELLOR OR MASTER OF THE ROLLS would soon whisper in their ear a different kind of doctrine; but the commissioners for taxes of St James's, Westminster, seem principally to PLUME themselves on receiving their *trust* from parliament, *under* whose HIGH authority *alone* they *feel* themselves accountable, entirely forgetting that the HIGH AUTHORITY which they talk so *highly* about, is partly derived from those very persons they describe as ASSUMING an authority incompatible with their elevated ideas of the dignity attaching to the power they possess; yet the commissioners, I think, are a little mistaken; there is a power which CAN

and no doubt WILL control this *boasted* power, and tell them too it is no assumption of authority, but that those who required the information the commissioners have thought proper to refuse, have a right to *scrutinize* into their conduct and that of their officers, for they may depend upon it that the legislature never vested them with such power for the benefit of the legislature alone; but for THE BENEFIT of those the legislature represents—the subjects of the British empire,—the owners of the estate,—the proprietors of the fee-simple of England,—the lords of the soil; and, I rather think, that, on an application to parliament, the commissioners would be told, in the language of the Lord - Chancellor, that if they HAD been neglectful of their duty, in the administration of the trust reposed in them, they MUST make good the deficiency such neglect had occasioned, to those whose interests and property had been unfortunately confided to their charge.

And I will contend if the commissioners are determined to refuse the inhabitants every kind of information on a subject which an act of parliament (as it does) tells them, the inhabitants, it is their bounden duty to inquire into, then the commissioners, at once, actually and voluntarily take the whole responsibility upon themselves. The admirable dexterity in substituting the word *under* for the word *to*, in Mr Dawson's answer,

which would have made it a positive declaration, on the part of the commissioners, that they *had* so taken upon themselves the whole responsibility for the produce of the land-tax, and were accountable to the government, was scarcely ever surpassed even by those whose whole life had been devoted to diplomatic correspondence. Persons may be accountable *under* an act of parliament, but responsible *to* some particular department of the state or *to* the people; but, as the letter is now worded, the commissioners do not seem inclined to acknowledge themselves responsible *to* any one. The assertion, that the land and assessed taxes are under *totally* distinct managements I also do not exactly comprehend; it appears to me to be a distinction without a difference: they may and are no doubt managed separately, and so is every tax, for the collectors execute separate bonds for separate taxes, and the security they give is not consolidated in one instrument.

Surely Mr Dawson never meant to say, though the management is distinct, that the managers are not the same. I certainly have seen many summonses, but never one that did not unite them in these words: "A meeting of the commissioners of land and assessed taxes, acting for the division, &c." Now, if two sets of commissioners are in the habit of meeting on

separate business in the same room, and at the same time, it certainly goes a great way in explaining the cause why so many blunders are constantly committed.

The only reason, sir, for my troubling you with this letter is, that it has long been my fixed opinion, *that want of public spirit generates public grievances*; and in no one instance, within the scope of my recollection, was public spirit called upon to act more than in noticing the recent conduct of the commissioners acting for the district of Tottenham, who have been, what they please to term it, re-assessing its inhabitants, as you will perceive by the following summons:—

Re-assessment of assessed taxes, occasioned by the defalcation of R. J. Swire.

Tottenham, September 14, 1811.

SIR,

I AM requested to inform you, a meeting of the commissioners of the land and assessed taxes, acting for the Edmonton division, will be held, on Saturday, the 21st of September, at eleven o'clock in the morning precisely, at the house of Mr. George Brooks, the Plough, at Tottenham, where you are hereby summoned to attend, to shew cause why you have not paid the amount charged upon you, in such re-assessment; and, in case you do not pay the same or shew a sufficient

cause why you should not, a warrant of distress will be immediately issued against you.

The amount you are charged with is £3 17 3

(Signed) B. W. HARVEY.

Now, sir, I believe, there is not a nation on earth that boasts more of the purity of its laws than the English, and that there is also no people on earth who understand so little of their laws as the English; for, I think I may venture to assert, there is scarcely one person in a thousand that is acquainted with the form prescribed by law for choosing a collector of assessed and other taxes, which form I shall state before I make any comment on the above curious document.

Perhaps it is rather a novel idea for a writer on the public policy of a government, or any particular law, to attempt to explain that law to one who assisted in framing it: yet, sir, though this letter is nominally addressed to you, it is avowedly written for the purpose of drawing the attention of the public to a subject which so nearly concerns their interests.

The act, under certain regulations therein expressed, having made the parishioners responsible for the amount of taxes assessed on the

parish, has very properly vested in the inhabitants the power of *choosing their own collector*, in the following manner:—The inhabitants may present to the commissioners a person, (whom they are willing to place confidence in,) for the situation; the commissioners must then require of the person so presented *good and sufficient security*, for the *whole* amount of the book entrusted to his charge: should he not be enabled to procure such securities as the commissioners approve, then they, the commissioners, are *bound to reject him*, and *are at liberty* and are *authorised of themselves* to appoint any sufficient person *who can give security*, (these are the precise words of the act); and, in default of the commissioners not being able to find a person *who can give security*, then the collector first presented by the inhabitants, though unable to give security, must be appointed; the commissioners being bound by the act to accept him. Now, I think it is clearly defined by this act, that the commissioners have *no power whatever* to appoint of themselves a collector, without taking (to the best of their belief) *good and sufficient security*, but are compelled by the act to reject the person first nominated by the inhabitants, provided he cannot procure satisfactory security; next, of *themselves* to endeavour to find a collector *who can give security*; and, lastly, if

unable to procure such a person, then, though even in direct opposition to their wishes, *they are bound to accept* the person first proposed by the inhabitants, *without security*. And, is their any lawyer (I care not how subtle) will contend that the commissioners, by accepting the person presented by the inhabitants, in the first instance, as collector, without requiring security, or of their own accord were to appoint a collector without *taking security*, would not be responsible for any defalcation on the part of the person thus illegally appointed. Nay, look at the 43d of George III. cap. 99, sect. 14, there you will find, that if a collector is proposed, who can give security, the act says, *It shall not BE LAWFUL for such commissioners to appoint collectors for such duties, or any of them, until such security BE given*. Now, if the commissioners do an unlawful act, they must, of course, be responsible for such unlawful proceeding; if not, it is certainly the most curious and most mischievous construction of an act that ever emanated from the pate of a politician; an act prescribing the exact duties of those who are to carry it into effect, to be violated without incurring the least responsibility. Good God!—it never was, it never could have been, the intention of the legislature thus to abandon the rights and interests of the population of the country,

and vest such extraordinary powers in any set of men; a power to depart from an act of parliament, and a power to levy a fine on their fellow-citizens, for the purpose of repairing wrongs committed *solely* by themselves, in having violated that act. If such *is* the true construction of the act, it is repugnant to the pure principles of the constitution of the country, repugnant to common sense, and repugnant to common decency.

You, sir, I believe, were a member of the legislature at the time of the passing of this act, and your *integrity* is a sufficient guarantee to the people that such was never its intention; for it must be allowed, if commissioners are regardless of the efficiency of the bondsmen proposed, it is certainly a very hard case on the parish to be re-assessed for such carelessness; yet, the commissioners having complied with the act, in taking securities, the inhabitants are bound, on the score of liberality, to presume, that the best securities had been taken that they, the commissioners, could obtain; but how much responsibility does attach to the commissioners of the Tottenham district, and how is it possible that they, with the act staring them in the face, could venture, could be bold enough, without an extent from the crown, to re-assess (as they term it) the inhabitants for the wrongs committed by themselves, or, what is tantamount, their clerk.

I have before stated the duties of the commissioners in appointing a collector to be, to require security of the person first presented by the inhabitants, in default themselves to appoint a collector *who can give security*, and, lastly, in case they, the commissioners, not being able to procure such, the person first presented by the inhabitants must be appointed *without security*: now, as this latter was not the case with Mr Swire, I contend that the commissioners of Tottenham parish have acted illegally in re-assessing its inhabitants, as they modestly term it, when the deficiency of Mr Swire is entirely owing to their own neglect.

In 43 Geo. III. cap. 99, sec. 45, the ground for a re-assessment on a parish is there stated, *to be for sums that shall NOT have been collected by occasion of the COLLECTORS neglect*; and the commissioners are to make a schedule, *containing the sums with which each and every such DEFAULTER ought to be charged*. Now, Swire *did not neglect* collecting the taxes, therefore no re-assessment on the inhabitants of Tottenham, *on that ground*, can, by any possibility, be a *legal* re-assessment; but the commissioners urge that they are not responsible for any neglect without *something CRIMINAL* is proved against them.

Shylock.—Is it so nominated in the bond?

Portia.—It is not so expressed! but what of that?
 'Twere good you did so much for charity.
Shylock.—I cannot find it: 'tis not in the bond!

But there is a something in the act rather contrary I believe; for, if we just take a peep into the 47th section of the same act, we shall find that there is a *little* responsibility attaching to commissioners or I am *greatly* mistaken.

“Should a parish fail in its payments the receiver-general *is to return to the Barons of the Court of Exchequer a list of the names of the COMMISSIONERS, appointed under the act, and, also, the names of the assessors, collectors, and the several persons belonging to such parish or place, charged to such duties, who SHALL HAVE MADE FAILURE in the payment thereof, in case an assessment shall have been made, which said COMMISSIONERS, assessors, and collectors, and any person OR persons charged with such duties, shall be respectively liable to process for such NEGLIGENCE, by the order of such Barons, according to the exigency of the case; which process shall be by writ of distringas, to be forthwith and from time to time, as there shall be occasion, issued out of the said court, on the application of the commissioners for the affairs of taxes against such of the said COMMISSIONERS, officers, OR persons, who SHALL have made such failure, upon which writ of distringas, the sheriff, or other officer to*

whom the same shall be directed, shall return such issues as the said court shall order at the return of such writ, and immediate process shall thereupon issue for levying the same, out of and under the seal of the said Court of Exchequer, unless the said commissioners for the affairs of taxes shall certify to the said court, if in the term-time, or to one of the said barons, if in the vacation, that the COMMISSIONERS, OFFICERS, and other persons, against whom such writ issued, have COMPLIED with the direction of this act, in which case it shall be lawful for such court or baron to cause such process to be respited till a future day, and so from time to time, or be finally discharged.”

Now, what are the inhabitants of this country to understand from this section of the act, but that those persons and those persons alone, through whose *neglect* the amount charged on the parish had not found its way into the exchequer are liable to this process, or why is it so general, making the liability actually arise out of the *neglect* of the party, without one word as to *wilful* or otherwise: now, if commissioners, on which they pride themselves, are not responsible, where is the necessity of calling in the assistance of Mr Sheriff Birch to tickle their tobies, if not liable to chastisement, for the non-performance of their duty; surely the act of parliament has furnished the commissioners with ample power to oblige the

inhabitants to make good any deficiency, which might arise from the *inhabitants neglect*; but, as the inhabitants have not the same power over the commissioners, it was necessary such power should be vested somewhere, which by this section of the act is so vested in the Barons of the Exchequer, who possess the power of LEVYING on the *commissioners* to make good any deficiency *their neglect* may have occasioned in the revenue of the state, at the same time depriving them, the commissioners, of any power of themselves to levy on the inhabitants of the district for which they act; surely this is bringing the commissioners within the pale of responsibility.

Now, as none of the inhabitants of Tottenham *made failure*, this section does not, in the least, touch them, BUT the *commissioners*, who were the *only* persons who did *make failure* IN neglecting their duty, and, consequently, the *only* persons liable, under this section of the act, *for* such neglect, and which appears to me, from the introduction of the words "OR *persons*," to be the true construction, the very essence and spirit of this section of the act,* which does not make

* Should this, however, turn out to be the true construction of this section of the act, the author is inclined to suppose there must have been a rider grafted on the bill;—and as he is a bit of a prophet, a kind of a Poor Robin, (he would have been better pleased, if he could have announced himself as

the whole parish or place liable, but the negligent part only, and therefore, on this construction of the act, I propose the following questions: have the commissioners of the Tottenham district complied with this section of the act? if not, are they not disqualified of themselves to re-assess the inhabitants, according to the true construction of this section of the act? and did any extent issue from the crown, authorising the commissioners to re-assess the inhabitants? but the commissioners having so raised a contribution of the inhabitants, under the head of a re-

a plump Partridge,) he shall consider the following to be the substance of such rider:—Whereas, an act passed in the forty-first year of the reign of his present majesty George the Third, commonly called the Act of Union, *uniting* the *disunited* kingdoms of Great Britain and Ireland, it was considered expedient, out of respect for, and in compliment to, the Irish nation, that two short or one long section of each and every act, which hereafter should be passed by the imperial parliament, should receive an Irish construction; and in consequence thereof, we do enact, and it is hereby enacted, that the 47th section, 99th cap. 43d of George III. is the section selected from that act,—that is to bear such Irish construction; and we further enact, and it is hereby enacted, that all commissioners, assessors, collectors, person or persons, residing within any hundred, rape, lath, warpentake, city, ward, town, borough, village, hamlet, parish, or place, who shall make failure or violate all and every part of this section of the act, *according* to the *English* construction thereof, are the only persons who shall *not* be liable to any re-assessment, fine, amercement, &c.

assessment? have they not committed an illegal act, and assumed a power which this section of the act had positively deprived them of, and placed in the hands of the Barons of the Exchequer? In my humble opinion they have, for no extent of the crown has issued against the inhabitants of Tottenham; and the commissioners having taken upon themselves, illegally, to re-assess the inhabitants, without any extent having issued from the crown, those persons who have paid such re-assessment, in apprehension of a warrant of distress being issued against them if they refused paying the same, would, there is very little doubt, be enabled to recover back the amount from those who issued, or threatened to issue, such illegal process,* as the commissioners are

* The commissioners entertain another very curious conceit, which is, that if an inhabitant should bring an action and succeed in recovering back the amount of the bastard re-assessment, (it was illegitimate,) which he had paid under the apprehension of a warrant of distress being issued against him, they are empowered by the act to assess the inhabitants for the purpose of raising a sufficient sum of money to pay the costs of such action. Now, no doctrine was ever more fallacious, the act does no such thing, for this is the text of what the act says; in the event of a suit being commenced against the commissioners, or their servants, for any act done in discharge of their duties; mind, in *discharge of their duties*, the act empowers the commissioners to defend such suit at the expense of the parish, and

bound, and strongly bound, both by this and the 45th section of the act; and, they have, by neglect, in direct opposition to the positive commands of the act, violated both these sections, and their disqualification was complete from the moment of such violation, and they, most certainly, possessed no authority whatever, even to summon the inhabitants to shew cause why they refused complying with a re-assessment, and the inhabitants should have said, if you, the commissioners, have done your duty as such, and have complied with this and every other section of the act, we, as inhabitants, are willing to do the same; but you having violated the act and we having paid our taxes, according to the directions of the act, *positively* decline making up the deficiency such violation on your part has occasioned. Have you even made a *true* statement of the case to the government,—and have the government, on such *true* statement,

should the issue prove unfavourable, to levy on the inhabitants to the amount of the damages and costs: this is all very right and very fair, but here it ends; it does not extend to authorising the commissioners to defend, at the expense of the parish, any suit that may be brought against them for any thing illegally done by them during the period of their disqualification their contamination; if it does the law is gloriously uncertain indeed.

issued an extent* against the inhabitants?—You know they have not,— would not.—Then we repeat it:—You are disqualified and possess no power whatever of yourselves to re-assess us, to make up a deficiency occasioned *solely* by your own neglect.—*Look, gentleman, look,* here are our receipts, *our acquittances*, which, under these circumstances, are *full and perfect discharges against HIS MAJESTY, HIS HEIRS, AND SUCCESSORS.*—

* In using this expression, the author does not mean to contend, that commissioners cannot of themselves re-assess without an extent having previously issued from the crown, except in cases of this nature; on the contrary, he conceives, in the event of a defalcation of a collector *being complete*,—that is, that all the property of a collector and his boudsmen had been confiscated to the service of the state, they can re-assess the inhabitants to make up the deficiency. The commissioners being *pure, uncontaminated* by neglect, having fulfilled their duty by complying with this section of the act, in taking security, though the security ultimately proves insufficient; and it appears to the author, that the commissioners in this instance, being in a state of contamination and disqualification had but one plan out of three to adopt, they should either have made up Swire's deficiency out of their own pockets, raised a voluntary subscription among the inhabitants, or sent to the receiver-general a true statement of the transaction and the amount of the defalcation; the receiver-general would, in the due course of business, have forwarded such statement to the Barons of the Exchequer, who would have turned to this section of the act, and issued a writ of *distringas* against *that party*, and *that party ONLY*, who had made *failure by neglect or otherwise*.

This is the language the inhabitants should have held towards the commissioners, as it is the *pure and powerful language of the law*, the STRICT LETTER OF THE ACT. Yet these commissioners say, no, no,—you are in a mistake; for who would be a commissioner, if bound by an act of parliament; or if you are right you should not be so hard on us: we should be placed in the same situation as a justice of the peace; and what you cannot prove to be corrupt should be placed to that fashionable account, AN ERROR IN JUDGEMENT.

I have read in some work, but its title at present I cannot recollect, of a gentleman who consulted a friend on the propriety of applying to a commander-in-chief for a captaincy: his friend dissuaded him from such application, and advised him to ask, at once, for a colonelcy, as in the event of that being denied him, his dignity would not be lessened. The same advice I give, and gratuitously give, to Messrs. the Commissioners.—They are wrong, nay, very wrong, to wish to be placed on the footing of a *mere* justice of the peace; they should demand to be *hedged in with the divinity of a king*, and insist that the legislature should immediately pass an act containing this sweeping clause,—COMMISSIONERS OF TAXES CAN DO NO WRONG. It is their present creed, according to their own fervid

imagnations, and they as firmly believe in it as a Musselman does in his Koran, placing in it the same faith, viz. *that they are always to be snatched from danger*; then why not realize such lofty ideas, for the cloak with which they now endeavour to shelter themselves from the pelting of the pitiless storm of responsibility, (ERROR IN JUDGEMENT,) is so thread-bare, has been so hackneyed of late, that errors excepted is not more frequently written at the bottom of mercantile accounts than are errors expected from a board of commissioners. Yet, if my memory fail me not, there have been instances of ERROR IN JUDGEMENT being visited with punishment. Admiral Byng was shot for an error in judgement, miscalled ———, and General Whitelocke, for ———, miscalled an error in judgement, was dismissed the service; the life of the one was offered as a sacrifice, and the sacrifice of the other was still greater in the estimation of a man of honour,—his character as a soldier;* but both atoned for their ERROR IN JUDGEMENT.

* I am governed, says my dear Yorick, by circumstances,—I cannot govern them.—'Tis even so; for I find it impossible to refrain from relating the following dialogue between *Mr. Whitelocke* and a person of the name of *Nelson*, (a bell-hanger at Cheshunt,) as it shews the true spirit and feelings of an Englishman.—

Mr. Whitelocke.—Mr. Nelson, I understand you are a celebrated hand at hanging of bells.

If the dam of a river, which the homage at a court-leet, or court-baron, presented, that it was the duty of the lord of the manor to keep in repair, gave way, the lord of such manor would be obliged to replace the whole of the articles, either in *coin* or in *kine*, which his liquid and jacobinical property (water being a leveller) had born away on its unadulating bosom. Nay, if one of the four-in-hand club should, on his return from the Black-dog, at Bedfont, to use a nautical phrase, be half-seas over, or, according to the Germanic military method of spelling *drwnkque*, pulled the wrong rein, and by so doing overturned the vehicle of another, though not even an error in judgement, but an accident; still he must make good whatever damage such carelessness had occasioned.

I myself knew an instance of a volunteer, in

Nelson.—(Knowing *Whitelocke* by sight.)—Why, sir, pretty well for that, I believe, if people have but *courage* enough to pull them.

Mr. Whitelocke.—Mr. Nelson, that I do not know any thing about: but you will not fail being at my house early to-morrow morning,—Mr. Whitelocke's.

Nelson.—(Scratching his head.)—Whitelocke,—Whitelocke; pray, sir, are you any relation to General Whitelocke?

Mr. Whitelocke.—I am General Whitelocke.

Nelson.—Then you may hang yourself and your bells too; for damn me, if a *Nelson* shall ever hang a bell for a *Whitelocke*.

the Langbourn-Ward Association, who wished, by practice, to make himself a good marksman, (in order that he might be of service to his country in case of invasion,) shooting a *cow* instead of the *crow*, at which he took aim,—it was certainly nothing but an ERROR IN JUDGEMENT; yet, though his intentions were so laudable, he was under the necessity of paying for the *cow*, while the *crow*, with the most perfect non-chalance, knowing that he would not repeat his murderous attempt, pressed the air with her jetty pinions and croaked a solemn dirge over the expiring victim, which soon pierced the ears of the colony she belonged to; the whole of which immediately repaired to the spot, congratulated her on her fortunate escape, and enjoyed a hearty repast on the carcase, at the expense of their friend's intended destroyer. Thus, sir, you see there is no class of his majesty's subjects who do not conceive themselves liable for an ERROR IN JUDGEMENT, save and except the commissioners for taxes.—And what first gave them cause to inflate themselves with such an erroneous idea I have yet to learn.

Sir, I have been told, that I ought to have treated this subject more seriously; but, I assure you, I cannot agree with those who are of that opinion; the subject of itself is sufficiently grave without my adding to its gloom,—it already possesses too much

of the *scuro*, and, I thought, by mixing a little of the *chiaro* in the composition, the perusal would be less fatiguing, and its sombreosity (a new word, I believe,) less irksome; in fact, I must be like a squirrel, spring from bough to bough, and crack the nut that best pleases my fancy; for, if I could wish, by a simile, to describe any thing circular, I should call to my assistance the roundness of a marble; the globe, no doubt, would furnish a much grander comparison; but the one I can examine between my thumb and finger, and ascertain whether or no I am correct in my position; the other it is impossible to encompass;—as Sterne observed, on the proposition of the Parisian barber:—to immerge a whig in the ocean, distant a hundred miles from the spot, instead of sousing it in a pail of water, which might have been brought into the room;—the grandeur is *more* in the WORD and *less* in the THING.—And I firmly believe that more has been achieved by those who have written in a kind of sarcastic strain, presenting to the reader humble and familiar images, for the purpose of illustration, than by those whose aspiring ideas would feel themselves degraded by such condescension; yet it ought to be in the recollection of every public writer, that men of education can appreciate the strength which homely comparisons possess; but that men, whose walks in life are

neither so elevated or refined, cannot understand the force of an argument, if the similes, presented to their imaginations for the purpose of illustrating such argument, are of a nature more lofty than their limited education had fitted them to comprehend.—Such, I assure you, is the sole reason; and, I trust, will be considered a sufficient excuse for my writing so *lightly* on so *weighty* a subject.

I now, sir, shall enter on the narration of Swire's defalcation, as it is erroneously called. The circumstances are as follow:—Swire's accounts were about £1000 deficient, which appears to me to be about one-sixth part of the whole assessed taxes of Tottenham, if I may judge of the sum required of me, in proportion to the amount of the annual taxes I pay, therefore, you will observe that the commissioners should have been in possession of security to the amount of £6000 at least, which is five-sixths more than Swire's deficiency; but how comes it, you will naturally ask, (Mr Swire not having been appointed as the only alternative without security,) this security is not forthcoming? I will tell you, Mr Swire proposed two gentlemen, who had engaged to be his bondsmen, and such securities that, had Mr Swire been a defaulter for the whole amount, say £6000, there would not have been the least necessity of taking one

farthing out of the pockets of the inhabitants: observe,—the securities were accepted by the commissioners, *their clerk prepared the bonds, their clerk charged for the bonds, and their clerk was actually paid for the bonds.* Mr Swire, in the language of the commissioners, became a defaulter, the commissioners proceed to put the bonds in force; and then, yes, sir, then, and not till then, they discover that this clerk of theirs, who was **VIGILANT ENOUGH TO PREPARE THE BONDS, CAUTIOUS ENOUGH TO CHARGE FOR THE BONDS, AND POSSESSED MEMORY ENOUGH TO RECEIVE FOR THE BONDS,** had **FORGOT** the very **TRIFLING CEREMONY OF OBTAINING THE SIGNATURES TO THE BONDS**;* and, is it law, is it equity, that the commissioners, under such circumstances, should be empowered to levy a fine on

* A nurse, who attended the wife of a relative of the author's, set fire to the bed-curtains, about five days after the accouchement of the lady, and the husband was urged by his friends to dismiss her, this he refused, on the ground that the accident was a guarantee for her future carefulness. This philosophical principle seems to pervade the commissioners of the Tottenham district, as the clerk who committed this error still retains his situation, and consequently must have been present while the sons of poverty were pleading to be relieved from a burthen which, according to the true construction of the English laws, they were not bound to sustain.

the inhabitants, to serve as a cloak for their own neglect;—they cannot on the score of justice, and on what other score they can do it, I have not yet been able to discover.

What was the doctrine laid down by your worthy colleague, Lord Eldon, in *Waters versus Taylor*. In that case, Mr Harrison had been appointed treasurer to the Opera-house, with the approbation of all parties, without giving security; but, in looking into the trust-deed, it was found that the trustees (they having previously consented to become so) were bound to take good and sufficient security to a certain amount. Mr Harrison had been in the habit of having the money received at the Opera-house regularly handed over to him for the last twelve months, and which, as it was proved, he had constantly applied in a manner perfectly satisfactory to those whose interests were concerned; but his lordship decreed that, unless Mr Harrison could produce the required security, as specified in the deed, some other person must be appointed to fill his situation. Now, sir, for argument sake, suppose Mr Harrison had walked off with the money which had been deposited in his hands, would the lord-chancellor have decreed that the subscribers to the Opera should again pay their subscription?—Certainly not; the loss must be borne by those who had volun-

tarily taken upon themselves the responsibility of seeing the purposes of the trust-deed carried into effect. Now, if a trust-deed is so binding, that no one part of it *can*, without censure from a court of equity, be dispensed with by the trustees, how much more *imperative* must an act of the legislature be on those who *qualify* themselves for the *express* purpose of carrying that act into effect; but, perhaps, you will say that the cases bear not the least affinity.

I do not wish to contend that they do bear any affinity, though I certainly mean to say they are next of kin;—a subscription for an opera-box, I will grant you, is *voluntary*, and *cannot be enforced* on those who are unwilling to become subscribers, but the taxes are equally in the same situation; for, as I, in the early part of this letter, have already stated, that every person wishing to engage a house never fails inquiring what the annual taxes charged on that house amount to, by which inquiry, if he takes the house, he most unquestionably becomes a *voluntary tenant* to the owner of the estate at the rent stipulated for, *and a voluntary tenant* to the government of the country for the amount of the taxes at which the premises are assessed. The landlord, in case his agent converts the rent received by him to his own use, cannot again compel the tenant to pay,

though the loss may severely distress the individual thus defrauded; and why should government, whose *duty* it is to levy the necessary contributions on the people, for the exigencies of the state, in as *lenient* a manner as possible, require that their tenant for taxes should be obliged, a second time, to pay that which he had before satisfied;—the most serious injury might befall the landlord through his *loss*, though the financial wheels of the government would not experience the least obstruction from *theirs*.

I am aware it may be urged that the taxes vary according to the exigencies of the state,—so does the rent of the house of the person who is a tenant at will, *according* to the wants of the landlord, or increased value of the premises he occupies; but the tenant being a *voluntary* tenant, both of the government and the freeholder, if his income is not equal to the additional charge, can, in either case, quit the premises; but, in the event of a re-assessment of the parish in which he resides happening, and he is compelled to pay the taxes a second time, should it chance to be his lot to possess not only a certain, but small, income, it may be many years before he is enabled to enjoy the domestic comforts that limited income had heretofore afforded him.

Now, a word or two on the subject of the summons:—I believe a summons, the non-attendance to which is a sufficient ground for issuing that dreadful instrument—a warrant of distress, (as well as the warrant itself,) must explicitly express the precise purpose for which such summons is issued: it must contain no falsehood,—nay, not even a fiction in law, as it is termed,—aye, it must be so plain, that he that ran might read;—it must contain the truth, and nothing but the truth. Now, who that peruses the summons, together with this statement will say, it contains nothing but the truth; the averment that heads this unique production is every thing but the truth.—Re-assessment of assessed taxes, occasioned by the defalcation of R. J. Swire.

No collector of the public revenue is virtually a defaulter until the whole of his property, both real and personal, together with that of his bondsmen, has been confiscated to the service of the state; and should those who are appointed to carry into effect any act of the legislature, either purposely or neglectfully violate any one part of that act, by which the public purse is injured; those so violating that act must become responsible, as it is the only resource that the government of every country has for the protection of the property of the people. If this

definition of what really does constitute a defaulter to the state is correct, then it is no re-assessment on account of a defalcation; but *a contribution required of the inhabitants of Tottenham, to make up a deficiency occasioned by the neglect of the commissioners or their clerk, in not having the bonds of R. J. Swire executed by those who had engaged to become his securities*; and will the most acute logician put on it any other construction:—if not, how then can the commissioners use the allegation, occasioned by the defalcation of R. J. Swire, when they themselves *know* it, and the inhabitants *can* prove it, that if R. J. Swire had been a defaulter to six times the amount that he was, those gentlemen who had acquiesced in becoming his securities, and were willing at the time to have signed the bonds, were competent to have fulfilled their engagement, and, what is more, with scarcely feeling the loss which their friendship and good nature would have caused them to sustain. Then is it not truly ridiculous that men, with their eyes open, should be weak enough to suppose those of their fellow-citizens are closed, and that they can induce any one person to believe that the re-assessment was occasioned by the defalcation of R. J. Swire, and that it was not *a fine illegally levied on the inhabitants of Tottenham, to make up a deficiency occasioned by the neglect of the commissioners or their*

clerk, in not having the bonds of R. J. Swire executed by those who had engaged to become his securities. This, sir, is a subject which has long appeared to me to be of much public importance; whether it may appear so to you is *uncertain* to one who can, with truth, declare himself a firm and loyal friend to his country and his king,

And your most obedient,

humble servant,

A HOUSEHOLDER OF TOTTENHAM.

P.S. The author does not pledge himself that his statement of the sum that Swire was actually deficient, or the amount of the collection of the Tottenham district, is correct, though he believes it to be so: this apparent remissness on his part he trusts will be excused, as he did not feel himself authorised to make any inquiry on the subject, having declined either contributing his quota or noticing the summons, the attendance to which, he conceived, would have been a tacit acknowledgement of the legality of the proceedings of the commissioners, and have formed a legitimate ground for issuing a warrant of distress, in the event of their *declaring* that the cause he had shewn against the liability of the parish, under existing circumstances, to a re-assessment *was not satisfactory*;—A DECISION NATURALLY TO BE EXPECTED.

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