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CONSIDERATIONS

UPON A NEW

PLACE-TAX.

Particularly with regard to the SINE-  
CURES in the Church, as well as  
OFFICES in the State.

Addressed to the LEGISLATURE.



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CONSIDERATIONS  
UPON A NEW  
PLACE-TAX.

**I**T must be allowed to be an Effect of Public-Spirit in Those in Power, if a Thought has been entertained by them of laying an additional Tax upon Places and Pensions under the Government. Whether such a Thing be now designed, or not, the Notion has been well received. Against the time it may be put in Practice, and for the sake of urging it to be so, some Considerations are humbly offered for rendering a Plan of that sort more perfect and reasonable, as well as more extensive, and consequently more beneficial.

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The Government has undoubtedly a full Right to say to those more immediately employed in its Service, that they must submit to a small Reduction in their Salaries, or give way to such as will accept them so reduced. Of such there are enough, though probably not one would be wanted upon that Occasion. A Proposal of this kind might be justifiable at any time, most Places, as they are managed, being perhaps overpaid. But in the present Exigencies of the State such a Method of Public Oeconomy seems almost absolutely necessary.

But why should Public Oeconomy, why should Public Virtue be thus confined to the several Offices of Business in the State? There is another Set of Gentlemen possessed of very profitable Posts, which, tho' not falling literally under the Description of Offices of Business, may yet justly make them regarded as holding Places, as 'tis called, under the Government,

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ment, at the same time that they are dignified with another Character. These Gentlemen, from that particular Character, as well as from their known Zeal to the present Establishment, will certainly expect to be included in any Plan designed for the Service of their Country. They might with reason think themselves neglected, if not made to concur in a Measure, which at this time particularly appears so reasonable; a time, when we are menac'd with all the Force of a most powerful and ambitious Enemy, who must needs be doubly so to what those Gentlemen profess to defend, and who would overthrow that Altar at which they have the Honour to serve.

The Persons here meant are manifestly the dignified Clergy. They enjoy many and great Places, without any or with little Trouble attending them; yet in consequence of them they bear no inconsiderable Rank, as no doubt they will agree, in the State as well as the Church. To this last

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Name however, those Places, being chiefly of mere Profit, seem scarce worthy to be referr'd; at least they must be allowed to be very distinguishable from other spiritual Offices; and in the present View may well be comprized under the Meaning, if not Name, of Government-Places.

The Church, instead of being in the least alarmed by such a Measure, would, it is imagined, take it as a real Compliment, to be thus rendered more than ordinary serviceable to the Civil Power; whilst, at the same time, the highest Orders of that sacred Function would have the best Opportunity of testifying to the World a Disinterestedness and Contempt of Riches so becoming of, as well as advantageous to, the Cause of Christianity. Nevertheless, for the sake of obviating every possible Objection, it may not be improper to consider more at large the Reasonableness of extending any new Tax upon Places, so as to comprehend the

Sine-

Sine-cures, and other such lucrative Posts in the Church.

It is not forgot, that the Clergy in general are tax'd by their Representatives in the common Method with the rest of the People. No Aids or Benevolences, therefore, are now expected from them as a distinct Body; a great and very useful Part of which are, according to the present Management of those Affairs, too plainly unable to give Aids of that sort. This, 'tis hoped, may be remedied hereafter. But the Question now is, Whether some distinguished Parts of that reverend Body may not, from the Nature of their particular Posts, bear being charged with a small additional Tax, in common with all Civil Placemen, whom they so much resemble with regard to those Posts. It is submitted, therefore, that all such Persons who enjoy mere Places or Pensions in the Church, under the Denomination of Dignities, where there is little or no Duty, with great Profits, be considered in the  
Light

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Right of holding Places under the Govern-  
ment, and consequently subject to any new  
Tax judged proper to be imposed upon  
such Places.

Let the Affair be candidly examined,  
and it may appear that it is for Reasons of  
State chiefly that those Places in the Church  
are continued upon the present footing.  
Reasons of Religion can scarce be assigned  
why, for instance, a Residentiary of *St.  
Paul's* or *Durham* should have an Income  
of Seven hundred Pounds merely for going  
to Prayers there twice a Day, perhaps for  
three Months, within that period of time.  
It should seem to contradict any Notion of  
Christian as well as natural Equity, that  
one Minister of the Gospel should receive  
so great Hire for such easy Service, whilst  
another, the Curate, shall do the whole  
Duty of a Parish throughout the Year for  
much less than a tenth Part of that Sum,  
and That perhaps at the positive Appoint-  
ment of one of these his superior Brethren.

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This Affair therefore must by no means  
be regarded in a religious View. Even  
Ecclesiastical Polity will scarce justify such  
strange Inequalities. But whatever may  
have been the first Occasion of these Things,  
it is evident that such Sine-cures are now  
to be considered as Places and Gratuities  
lodged, ultimately, in the Hands of the ci-  
vil Power, in order to encourage and re-  
ward extraordinary Merit. To such Uses,  
it is presumed, they are applied, and that  
all Deans, Residentiaries, Canons, Prebends,  
Præcentors, and Treasurers of Cathedrals,  
together with Masters of Hospitals, &c. are  
Persons eminent for Learning, Piety, or  
some other Qualification, and whom the  
Government thinks fit to distinguish with  
particular Favours. The just Inference is,  
that the State may take the Liberty to tax  
them as well as all other Court-Favours.

But it may be demanded, in order to  
put the thing in a strong Light, whether  
all Chapters and Cathedral Officers be  
really

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really of no Use. To answer such a Question it may be enough to reply, that it is not here proposed to abolish them. They may be useful in many religious as well as political Respects. But can it be pretended they would be less useful in either, should they be made to pay a small Tax extraordinary like other easy lucrative Posts, in order to support the Government that indulges and protects them?

It appearing therefore, that these Sine-cures or Places in the Church are very different from the real Offices of the sacred Function, being held, tho' not by another Tenure, at least by another sort of Service, so, as scarce to be esteem'd Clerical: It is next to be enquired, how far they agree with those Places held absolutely under the Civil Power, and consequently to be taxed accordingly.

Should it be thought fit at this or any other time to lay a Tax upon the clear Profits of all Places under the Govern-

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ment, that is, to charge them with an additional Tax, the general Reason may be supposed to be, that such Revenues can best bear it. As they are not the natural Property of any particular Persons, they may be conferred upon what Conditions the State pleases, provided they be not unreasonable. They certainly are not so, as to Pay, provided there be enough to set the Person supposed to officiate above Temptation to frauds in his Office. Should such Revenues be taxed somewhat higher than other Estates, there can be little room for Complaint, since even thus they are manifestly desirable and advantageous.

These Reasons hold much stronger with regard to the Sine-cures or Places in the Church, as well because they are more really Sine-cures than most other Posts in the State, as because they are for Life. This last Circumstance, tho' it cannot be supposed to have been considered in the Choice of that

Profession, must, notwithstanding, be so in valuing some of the ordinary Advantages of it.

There is another very strong Reason for considering these Places in the Church as scarcely Clerical; and this is drawn from the constant uniform Practice of these dignified Gentlemen, who, after having procured two or three of these Sine-cures, do not seem to think themselves in the least precluded from putting-in for as large a Share, as possible, of the other truly Clerical Employments, which they may have in common with their inferior Brethren: Over whom likewise they must be supposed, from their approved Address, to have a great Advantage even in that Pursuit. - Yet they appear no less ready for their Compliment of Livings and Benefices of that Sort: As if in these only they thought they acted in their proper Character; and as if in these only they could exert, when

when they do exert, their peculiar Ministering-Faculty.

Such a Practice Gentlemen of their Calling would certainly not allow themselves to pursue, were they not persuaded within themselves, that all such Sine-cures or Places did scarce partake of that sacred Office. Indeed, their great Argument upon such Occasions is, that, as there is no Care of Souls attending those Posts, they are left still at Liberty to take Care of the Souls of two large Parishes, none too large. If this Argument be good, it seems as good a one to take it the other way, that, if such Possessors of Sine-cures acting in a sort of Lay-Capacity be not accountable for Souls, as they contend, they may, with the more Justice, be made accountable like other Placemen for the good things relating to the Body?

The Fact upon the whole stands plainly thus. All Ecclesiastical Revenues, in the present System of Taxes, are supposed to be put upon a Level with all civil Estates.

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But some Species of the Civil, from some particular Circumstances belonging to it, are thought able to bear an additional Tax. It is concluded therefore, that some Species of Ecclesiastical, which are found to have the same or better Circumstances, may likewise bear the same Tax extraordinary.

It is not foreseen, that, Prejudice apart, any one reasonable Objection can lie against this Position. The Reasonableness of the Measure is grounded in general upon the great Disproportion of the Profits with regard to the Trouble of executing those Church-Places; it is confirmed by the Similitude between those and Government-Places; and farther by the practical Confession of most of the superior Clergy, who ought best to understand the Nature and Dignity of their own Profession.

It remains therefore to extend this Plan by a Parity of Reason to some other Cases of the like Nature. As the Church Sinecures are found liable to this Tax, it seems  
equally

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equally reasonable that all sorts of Ecclesiastical Pluralists should be so. For, although two parochial Benefices be allowed, besides those other Places at the same Time, to be held by the same Person through an extraordinary Dispensation; yet as the same Person cannot be made even by the same extraordinary Power to be present in two Places at once, and consequently cannot be supposed to officiate in more than one, it follows that with regard to that other he must be a Sine-curist and liable accordingly. But to bring these Cases to a certain easy Rule of Practice, a Sum might be specified, as handsome as can be thought fit, for parochial Duty; and all above that, enjoyed in whatever shape by the same Clergyman, as a Clergyman, to pay the Tax as Sinecures or Places. The civil Pluralist is to pay it for all Places, be the Amount more or less: So that a Preference is here given to the Ecclesiastical. It could be wished that the latter would have the same Regard  
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to his Substitute, who however is thought to be paid generally much worse than any other Deputy in an Office.

And here may be considered the Case of one large Parish only, where the Incumbent, as is often done in London, thinks fit to relinquish to Curates of various Denominations all Concerns of his Flock, except perhaps Preaching once a Sunday in the Town-season. It must be observed, that by these Means fresh Contributions are raised upon the Parishioners. But whether that Method be right or not, the Incumbent making himself a Sine-curist in great Measure, ought undoubtedly to pay the Tax for all above the Sum specified, which would be no inconsiderable Thing upon some great Livings from Three hundred to Eight or perhaps to a Thousand Pounds per Annum. Nevertheless for Example's sake, and to provide for weak Constitutions; such, and all others, who hav-

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ing one Living only do not reside upon it, might be excused the Tax, if thought proper; upon allowing a third at least to those who venture to do the Duty of the Church.

As to the highest and most respectable Order of Ecclesiastical Persons, tho' they are by no means reducible to any of the foregoing Cases, yet they will excuse being mentioned upon this Occasion, was it for the sake only of Impartiality. And it is not doubted, from the remarkable Public-Spiritedness shewn by some, and from the presumed Moderation of others who now preside at the Head of the Church, but that, if the Tax in Question was to take Place, they would voluntarily pay a Regard to it in a Manner the most proper. True it is, that the Prelates of our Church cannot be said to enjoy its rich Patrimonies upon the same easy Terms with the Dignitaries and Sine-curists before mentioned. Annexed

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to their high Posts there is a very serious and important Duty; and it is by no means insinuated, that this Duty is not as well discharged at this present as at any time for some past Centuries. Besides their Attendance upon that in the Summer-season, the Fashion of the Times requires their attending the Business of the Parliament in the Winter: So that, it must be allowed, considerable Revenues are necessary for them, in order to support properly their twofold Character. Such Revenues care is taken that they all have, some in a great Degree. And now, after all Allowances for the State of one Part of that Character, it is submitted if there be not yet enough to display all the Grace of the other, even in an extraordinary Manner, I mean with a View to the Plan under Consideration. If there be enough, it must be observed,

That those Revenues, as it is apprehended, like the rest belonging to the  
Collegiate

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Collegiate Churches, were in their Origin chiefly intended not only for general Hospitalities, but also for the particular Support of the poor Christians in the several Districts. The antient Bishops, as appears from the Writings of some of them, called themselves literally the Stewards of the Poor. They took care of, and thought themselves accountable for, the Donations of charitable Persons; who upon that Supposition were continually adding to the Revenues of the Church, thinking by those means to make a lasting Provision for their distressed Brethren. This is so true, that some of those Fathers have declared expressly, they should esteem it a kind of sacrilege not to apply these Charities almost wholly to those Uses. All of them professed to make this a Part of the Episcopal Function. It was this chiefly among other then painful Duties of that great Office, that deterred formerly so many from

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accepting it. They not only really refused, but flew into Deserts from being compelled to take, a Charge, which they might possibly fail-in from Inattention and Unskilfulness in such Matters, that is, in the Management of the public Money; a Point esteemed so very essential, that it was alone decisive of their Character as Fathers of the Church.

No Doubt there were always many, who did not think or act so strictly in this Respect. Yet it seems plain, that the general Practice went in that Course; and that not only the accidental Contributions, but also the standing Revenues of those Churches were reckoned, as chiefly belonging to the Poor under the Direction of their Spiritual Governours.

But the Case being now entirely otherwise, and the whole System of those Affairs changed by public Authority; the Poor being absolutely detatcht from the  
I Bishops

Bishops and Collegiate Churches as such, and thrown upon the People in general to be provided-for by Parish Collections; these Things being so now, a Quære may arise, whether the People have not in Equity a sort of Demand upon that Part of the Church-Revenue with regard to the Poor so taken off. It is not insisted upon as Law, but submitted as a Reason why something extraordinary might be afforded towards the Tax in question: Especially as it is not entirely clear that those Estates pay their Proportion of the present Tax with regard to Fines and other eventual Emoluments. But be this as it may, there is another good Reason in favour of the new Tax from the great Improvements continually making in those Estates. By Improvements is not meant any new Art or Method invented by those Ecclesiastical Bodies for meliorating the Quality of Land. That would be an Improvement  
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for which Thanks might be due from the Public. But the Improvements meant upon those Occasions are entirely of a private Nature, being only certain Advantages taken of the real Improvements made by others. This is a refined Piece of Husbandry, not so well understood in the Country; and for which, whatever Thanks may be due, few are received. The common Argument, that the Church may do as other People, carries Reason; but then it is mere Reason, nothing characteristic of the Dignity of the Church. It rather proves too much: It proves, that, as those Persons do not think proper to decline any worldly Means of raising their Estates, they can the better afford to pay a small Tax extraordinary, which some other Estates of the like donative kind are supposed able to do.

But to make this Matter still clearer, a Case will be brought to illustrate it. Suppose

pose a Prelate of the Church should by Accident obtain a great Post at Court; and that, after some Time being dismissed, and leaving every thing of that sort behind him, should so entirely devote himself to rural Affairs, as in a very few Years to raise his Revenues above a third by the Improvements before-mentioned, is not that See, which, as it was rated before, did not pay perhaps half its just Quota to the common Land-Tax, become now much more a fit Object of a small Tax extraordinary? Or, suppose again that his Lordship had been able to keep his Place at Court, would there have been less Unreasonableness in laying a new Tax upon that Income, than there can be for laying it upon this Addition to his Estate in the Country? For the former his Lordship must be supposed to do something; for the latter absolutely nothing at all, tho' it be  
a Sort

a Sort of Indemnification for the Loss of the other: That, upon the Supposition, was found to be precarious; This in the Country is secured to his Lordship probably from all temporal Changes, if that be thought an Advantage in those Matters.

It may thus farther appear that there is good Reason for extending any new Place-Tax to some Parts of the Revenues of the Church. Those Revenues must, for the Sake of Uniformity perhaps, go on to be improved in the common Method: yet in consideration of what Nature they are, how designed, and how unapplicable now in great measure to that Design, Reason and Religion suggest that they may contribute more largely than proprietary Estates, and equally at least with Civil Salaries, to some other public Uses. The proposed Tax seems a very moderate Counterbalance for the Cessation of some of the former Uses of those Estates, as well

well as for the great Increase now making in them; besides it's being considered as a Tax upon very easy and lucrative Posts. In this last View, it must be owned, the Bishops do not appear to be much concerned; yet how far They may be thought, from the two other circumstances, to be able to contribute to this Tax, is submitted to better Consideration. Their Example would certainly be of very great Consequence.

If notwithstanding all, there should be found some among the Clergy, who, from a strict Attachment to the Dues and Immunities of the Church, may be of a different Opinion from what, it is apprehended, the greater Part of that worthy Body will be upon this Occasion; such would certainly upon their own Principles change that Opinion, should it be thought proper to assure them, that the Part of this Tax arising from the Church, shall as soon

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soon as possible be applied to the best Uses of it; to the Augmentation of small Livings, and the making a better Provision for their inferiour Brethren: In the mean time, however, those Gentlemen would be benefited in some measure by the Consequences of the Tax proposed.

What has been advanced in general upon the Subject of an extensive Place-Tax, has been so from a Principle of Equality and Justice, in the way of promoting the Public Service. From the same Motives it must be farther observed, that there are many other Foundations, Lay as well as Ecclesiastic, that must be deemed liable to such a Tax, affording, as they are managed, Sine-cures equal to some of the best in the Church. The two Universities are not meant. Some of those Charities are so wholly degenerated, where for Instance, a Master of an Hospital seems to engross the whole Income of it, at least a Thousand

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and or Fifteen Hundred Pounds a Year, besides all other Sorts of Preferments; these I say with many others less considerable seem so wholly perverted, as to demand perhaps a new Application, whenever it shall be judged proper to subject them to a strict Enquiry. Of all these, meer Alms-charities excepted, the Government might undoubtedly avail itself so far as to make them contribute to this Tax upon Places, and in this respect at least to the Public Utility.

Hid, mouldering, embezzled Treasure, might thus shine forth again, and become gloriously current in our Fleets and Armies. Could Sloth, could Luxury, could Avarice grudge to give a small part, in order to secure the whole, of every thing that is dear to them? How much less shall a Nation of Spirit and Patriotism, a Church of Charity and Incorruptness, neglect, through any little prejudices, to exert all just Means of defending every thing that is truly valuable?

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The carrying into Execution the Tax proposed would not be attended with much difficulty. Every Parish, or County, might be obliged to give-in a List of such Estates: And then without interfering with the present Proportions of the Land-tax, the new Tax might be managed by those Persons already appointed for the ordinary one upon Places and Pensions. The only difficulty would be where to draw the Line with regard to the lower Class of Charities to be exempted. But this might be done at once by fixing upon a certain Sum; beyond which whatsoever should be received by any Person on Pretence of any Charity, or for the Management of it, should be charged with the new Place-tax.

Of the Produce of such a Tax in this Extent no Calculation can be made with any Exactness. But it may be said with some Certainty that if an additional Tax upon Places and Pensions under the Government be an Object worthy the Attention

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tion of Parliament, the extending it as here proposed would, without any private hardship, swell such a Fund, so as to make it of very considerable Public Service. Industry has been taxed to the utmost, not without straining very much the Nerves and Sinews of Commerce. Why may not Bounties and Donations give a little Relief, in order to support the grand Business, the Freedom and Welfare of our Country? By the common Circulation in human Affairs those Bounties, the Effect of Riches, are in their Turn become a great Source of them: As such, let them bear a small Surcharge, whilst those other Sources of Wealth, of far greater Consequence, are almost overwhelmed. There is the more Reason for this, as those Riches must be supposed to be but little affected by the late sumptuary Laws so wisely contrived in the present Circumstances of this Nation.

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A Fund so constituted, not from the scanty Wages of the laborious, but from the easy Gains of the opulent, Servants of the Public; not raised upon the Ruins of Manufactures, but gleaned from the Harvests of Liberality and Munificence; such a Fund, co-inciding with the Principles of Honour, Equity, and Religion, must be regarded with an Eye of Admiration instead of Jealousy; and could not but increase that Harmony and Stability in His Majesty's most auspicious Government, which some other Funds, so far multiplied, may tend, if possible, to weaken and destroy.