

his neighbour, paid no higher a tax than he who possessed the poor land.

What, said Mr. H. must then be done? Would you resort to an assessment? If so, you embrace an immense expense. For an assessor to go through the United States, and to class every farm according to its value, would not only be very expensive, but it would require a very long time to accomplish such a business; and the expense could not be stated at less than from twenty to forty per cent. the first year upon the sum raised. And to preserve a thing like a just valuation, it must frequently be repeated, as from emigration, and a variety of other causes, the value of property was continually changing, and thereby the expense would become very heavy. Besides, from the attachments and interests of the persons employed on such an occasion, there would be no certainty of obtaining a just valuation.

Viewing all these objections, therefore, he believed it would be allowed, if it was not impossible, it was at least impracticable to any good effect to lay an equal land tax. In other countries, he said, these difficulties did not exist. The rent of property afforded a certain criterion by which to judge of its value, and there was therefore no difficulty in forming a just apportionment.

These objections, he remarked, could not be urged against indirect taxation; but there were other objections. They were told that the source of indirect taxation was so far exhausted, that to increase these taxes would risk the introduction of smuggling, by which the morals of individuals would be destroyed, and the revenue diminished. These, he allowed, if true, were very serious objections; but he denied their truth. How did it appear that this source had been so much exhausted that no addition could be made without introducing smuggling? There was no statement to prove this; but he believed he should produce a statement which would prove the contrary. He believed the duties on several articles were rapidly increasing. This proved that the duty was paid with ease and convenience, and that it might be augmented without danger. But they were told, that whilst the revenue depended upon commerce, it was in the power of foreign nations greatly to embarrass it, and utterly to destroy it by a war with this country. The propriety was therefore urged of transferring the taxes from sources which might be so affected to internal sources.

These objections, Mr. H. said, deserved to be very seriously weighed. He believed them to be infinitely the most solid which could be urged against this mode of taxation; and if true in their whole extent, would afford real ground of objection. But, in the first place, it may be remarked, we are already in this predicament, as our resources depend upon duties arising from foreign articles imported; and we should be no more so, by increasing those duties, since we were as effectually under that influence whilst five millions were drawn from that source, as if double the sum was drawn from it. He would ask, if the danger was increased by increasing the duty? He believed not; but that the benefits would be increased, without increasing the danger or evil.

He believed, however, that this objection was so solid as to command attention, and to require us to shape our course accordingly. He believed it was advisable for them to turn their eyes from foreign to domestic sources of revenue, and commence a system, which may be increased as necessity may require, and upon which may be transferred a part at least of that duty which is at present drawn from foreign sources. This, he thought, was sound policy, and this would be found to be his intention.

There was another point of view, in which the plan he should propose recommended itself. They all knew money was immediately wanted. They were not to project a revenue which would be wanted by and by; 1,200,000 dollars were wanted immediately. This sum, he said, might immediately be drawn from established channels; but how long a time, he asked, would it take to raise it by a direct tax? Those who were best acquainted with the subject, would be able to say there was always great uncertainty in new sources of revenue, particularly when the object of taxation was entirely untried. Circumstances might hereafter justify a transfer of a part of this tax, but at present, the system of taxes already organized, should be referred to, as in that there could be no deception; they would only have to ask for the money and it would be there.

He believed it would be unnecessary to extend any farther his general observations on the introduction of this subject: he should now submit to the committee a sketch of objects which he meant to propose in place of a direct tax on land. He did not mean this as a complete system; some of the articles might perhaps be properly enough struck out, and others introduced. He intended more to recommend the plan than any particular object. He would, however, point out the sources which had struck him as proper to be referred to, and leave the committee to determine upon the propriety of adopting or rejecting them.

Salt at present paid 12 cents per bushel, and the clear increase of duty from 1793 to 1795, had been from 247,000 to 345,000 dollars. This increase, he said, proved that the present duty was no way burdensome, as the consumption had greatly increased. He therefore proposed an addition of 12 cents per bushel, which would make an increase of duty at least 300,000 dollars. If it was thought this was too great an increase, a less might be adopted. It might be said this was taxing a necessary of life; but, he said, if salt were taxed, he could use what he pleased of it; but the same remark would not hold good with respect to a tax on land. Three bushels of salt would serve a laboring man, his wife and three or four children a year, or admitting it to be four bushels, this additional duty would only amount to half a dollar, and what portion of a land tax would fall lighter than this! It would be said salt was used for cattle also. The quantity used for this purpose, he believed, was small. A bushel of salt would be enough for 30 cattle in a year, but if it were two bushels, the additional duty would only be a quarter of a dollar, which would not be felt by a man who kept this number of cattle; and if his number was larger, and he were a dealer, those to whom he sold them would pay the duty. The same observation would hold good with respect to salt used in salting up provisions for sale.

His next object was an augmentation of the tax on foreign merchandize which at present paid 15 per cent. ad valorem. This duty, he said, had increased from 1793 to '95 from 455,000 to 1,281,000 dollars. There had, indeed, been a small increase of duty between 1793 and 1794, which operated in 1794, but the increase of duty had not been by any means equal to this increased produce; and this being the case, it might be concluded the duty had been paid with convenience, and that it would bear an augmentation, and more particularly if it was recollected that the articles included in this class, were mostly articles of luxury and ex-

peace, and consequently fair objects of taxation, since the tax would fall upon the rich consumers. Perhaps, he said, there might be some articles of necessity in the list, which might be deducted, without making a material difference in his calculation. He would propose to augment this class of articles to 15 per cent. which would produce 500,000 dollars.

He would propose also to augment that class of goods which at present paid 12 1/2 per cent. ad valorem. The duty on these from 1793 to 1795 had increased from 23,000 to 645,000 dollars. This duty having increased five-fold (allowing for a small increase of duty as in the former case) it might very well be augmented, especially as the articles in this class were also articles of expense and luxury. Suppose a 1-2 per cent. added to this class, it would produce 100,000 dollars.

His next object was that class of foreign merchandize which at present paid 15 per cent. The net revenue of this class in 1793 was 81,000, in 1794, 362,000, in 1795, 835,000 dollars. This class of articles, he said, was exceedingly numerous, and comprised many articles of general consumption by all classes of the community, but also some of expense. Perhaps it would not be advisable to increase the duty very much on this class, particularly as many of the articles were such as were manufactured in this country, and to increase the duty too much, might encourage a monopoly amongst our manufacturers at home, which he would wish to avoid.—He should think, however, 25 per cent. upon the present amount might very well be laid, which would produce 100,000 dollars.

Madeira Wine was an article, the duty upon which might be increased, though it was already pretty high. In 1793 this duty had produced 117,000 dollars, 1794, 152,000, in 1785, 190,000 dollars. The consumption it appeared had increased very considerably and he thought it would at least bear 10 per cent. upon the present duty, which would produce 15,000 dollars. He believed this might be done; but if it should be doubtful, it might be dropped without inconvenience.

Sherry, Lisbon, and certain other enumerated wines, the duties upon which he believed had increased more than upon Madeira, he proposed an augmentation which should be equal to 15,000 dollars.

Foreign Spirits not distilled from grain, was amongst the objects on which an augmentation might take place. This article produced in 1793, 898,000 dollars in 1794, 1,492,000, in 1795, 1,400,000. The drawback in 1795 had been greater than the preceding year. He would augment this duty to 10 per cent. on present amount, which would produce 100,000 dollars.

Bohea Tea was an article of great consumption, which at present paid 10 cents per lb. In 1793 this article had produced 163,000 dollars, in 1794, 226,000, and in 1795, 222,000. He said he was not so certain with respect to the propriety of increasing the duty upon this article as upon others. The smallness of its bulk made it a convenient article for smuggling, and it would not therefore, be prudent to advance the duty too high upon it. He thought, however, 10 per cent might be added to it, which would produce 20,000 dollars.

Brown Sugar, he said now paid 1 1/2 cent per lb. It had produced in 1793, 646,000 dollars, in 1794 510,000, in 1795, 707,000 dollars. This duty of 1-2 cent having been found a very light duty, being more so than the duty upon most other foreign articles, he proposed to augment it one cent per lb. which would produce 400,000 dollars.

These augmentations added together, he said, would amount to 1,450,000 dollars.

This sum, he believed, might be very well raised by additional imposts, which was a greater sum than was wanted; 1,200,000 dollars being the estimated sum required. The augmentations which he had proposed might therefore be greatly reduced. This additional revenue, he said, would be raised without an increase of expense of one cent in the pound, by a system of collection already established, and understood, and might be produced without delay.

He proposed also that 100,000 dollars should be raised by a tax on stamps, and 150, or 200,000 by a tax on windows.

He proposed these, he said, not so much with a view of immediate revenue, but as a means of transferring by degrees the revenue from foreign to domestic sources. He had no doubt that a tax on stamps might be made to produce 500,000 dollars, and a tax on windows 4,000,000 if wanted. This might also be done with great facility, and would be infinitely preferable to a land tax, as it would fall equally upon all parts of the Union. He was not sure but a tax upon hearths might not be still better; and by these measures they would see how far they could go in drawing revenue from internal instead of foreign sources.

This, he said, must be gradual. The first thing necessary was to organize a tax, which might take several years to bring to perfection. In the mean time, they should get what was immediately wanted from the sources he had already pointed out; and in case of future wants, they could have recourse to the stamp and window or hearth tax.

Mr. Harper concluded with saying, he was sensible the plan he had proposed was an imperfect one; but as gentlemen had been cautioned against objecting to the system of direct taxation, except they produced a substitute, he had produced this, which might be added to or diminished from, as the committee should see proper. He was convinced of the necessity of further revenue, and he believed that the patriotism of the people of this country would induce them to pay whatever tax they might be convinced was necessary.

Mr. S. Smith, from the committee to whom it was referred to enquire whether any and what amendments were necessary in the act relative to the military establishment, made a report, recommending sundry alterations, the principal of which was the repeal of that part of the act which relates to light dragoons, and to a major-general and his staff. The report was ordered to be committed to a committee of the whole.

Mr. Madison, from the committee to whom was referred the confidential communication received from the President of the United States, a few days ago, gave notice that he had a report to make on the subject. The house and galleries were accordingly cleared.

This business finished, the house Adjourned till Monday.

Philadelphia, February 7.

Extract of a letter from Norfolk, dated January 27, 1797.

"Our allies are playing the devil with us where they can take hold, here we are wearing fast from our fraternizing qualities. The Yankees are as much exasperated against them, so you see what changes a little time brings about."

Married on Saturday evening last, by the Rev. Doctor Rogers, Mr. JOHN HOWE, to Miss ELIZA FLINTHAM, both of this city.

COMMUNICATIONS.

The French party seem very sure that an envoy extraordinary will be sent to France—because they insist that the very same measure should now be meted out to France that was meted to Britain in 1794. If they think thus, is it not strange that they do not propose an embargo? Does their own conduct make no precedent for another call exactly similar, putting France instead of England? Why are they silent about sequestration of French debts and property? Why do they not prohibit all commercial intercourse with France and her colonies? Yet these are the men who boast of a majority in one house of Congress, and nevertheless have charged the friends of order with partiality and inconsistency, as if a minority were answerable for what they cannot do, and as if they thought the talk easier to make the charge against others than to answer it themselves. Facts are stubborn things.

Colonel Pickering is attacked by a drowsy sceptic, yclep'd "a citizen" on the score of ignorance, because he was not so learned in the treasury of courts, as to *dissemble* every thing that the Ministers of Louis the 16th, said, published, or did! A Secretary of State here is to act the part of a member of a Democratic Society—to believe every thing untrue that any government asserts; and to act upon any thing sooner than the evidence of facts and the best authentic documents. The moral spirit of this country is not decaying enough to sanction this sort of political decyphering. When ever it becomes necessary, however, in self defence, good matter citizen has told us in what diplomatic corps we may find a milder key to the cyphers.

It has been frequently and justly remarked that a habit of falsehood really bewilders some persons. When once accustomed to represent things as they are not, they lose the nice and ready discernment of the impression that facts make upon those who are used to seeing and representing them as they are. The character of public men is a fact of this sort—it is in reality the impression that the public has taken respecting such men. When we speak of a Congress man's or Secretary's character, we do not confine it to one man's private judgment, nor even to that which would generally prevail, if the foibles and weaknesses of the character in question were trumpeted abroad. The actual impression on the public decides what is called, character, a word which imports that we speak of what is, not what might be.

The observation lead one to remark on the great blindness of the disorganizers as to facts. Their little junta has so long brooded over the tales that are hatched in their midnight meetings, that they lose all knowledge of the judgment that the impartial and respectable public has definitively passed upon the characters they have slandered. The President and the heads of the Departments are mentioned in the Jacobin Gazettes, as having sunk very low in the estimation of the Citizens—and this they lately tell the very public which at the moment is solicitous to evince its unbounded respect for the President, and which is also reading the able, perspicuous and masterly report of one Secretary on the Land Tax, and the excellent and irrefragable diplomatic letter of another.

The Jacobins mistake their own opinions for that of the public, and they become once more as they have been invariably heretofore the dupes of their own credulity and malice.

The anarchists are sure that an extra envoy will be selected for a French mission from the Democratic corps. It might indeed please France to see such an one, because Charles de la Croix would answer our end no worse and that of France no better than a true Democrat. The man who would have subjected Mr. Jay in 1782 to the Count de Vergennes has given proof of his gallicism and might possess and deserve the confidence of every body, but his own countrymen. Yet however experience has not much encouraged the selection of Jacobin ministers or corporals. *The burnt child dreads the fire.*

EXTRACT

From the Speech of Governor ADAMS, to the Legislature of Massachusetts, on the 27th January.

Friends and Fellow Citizens,

"I think it a duty incumbent upon me to acquaint you, and our fellow citizens at large, that having arrived to a stage of life, marked in holy writ, and verified by constant experience as a time of labor and sorrow, it is highly proper both upon my own account, as well as that of the public, to decline the future suffrages of my fellow citizens for the office I have now the honor to sustain. I have had this in contemplation near a twelve month past. The infirmities of age render me an unfit person, in my own opinion, and very probably in the opinion of others, to continue in this station; and I mention it now, that those of the Electors who may probably be too warmly attached to me, may not nullify their own votes by giving them for me. I have always been convinced that many others might have been found to fill my place, to greater advantage to the commonwealth than is now or ever has been in my power.—In the civil department during the times of war and of peace, I have served her in various stations to the best of my ability, and I hope with general approbation; and I can say with truth, that I have not enriched myself in her service. My warmest thanks are justly due to my constituents for the confidence they have placed in me. When I shall be released from the burthens of my public station, I shall not forget my country.—Her

welfare and happiness, her peace and prosperity, her liberty and independence will always have a great share in the best wishes of my heart."

TREATY OF PEACE,

Between the French Republic and the infant Duke of Parma—concluded under the mediation of Spain.

The most important conditions follow: There shall be peace and amity between these Rates.

The respective powers shall not assist in any way each others enemies.

The French emigrants shall neither stop nor dwell upon the duke's territories.

All sequestration of property are done away on either part.

The stipulations of Buonaparte, on the 20th Floreal, are to be strictly and solely observed.

The republican troops have free passage through the territories of the duke.

Neither power can permit this passage to the troops of the other's enemies.

There is no restriction upon the commerce of each country, but the necessary duties of each country, and preference is accorded to the inhabitants of each country. These mutual duties are to be fixed by a separate convention.

The exportation of French merchandize through the estates of the duke shall pay only a duty of transit or passage, and not of importation. This being intended for the maintenance of bridges and repairs of roads—articles transmitted by rivers or navigable canals, shall pay no duties.

In execution of the 6th article of the Hague treaty, concluded the 22d Floreal, third year, the present peace is declared also with the Batavian republic.

(Signed)

CHARLES DE LA CROIX,
COUNT POLI,
LOUIS BOLLA.

Paris, November 6.

SEPARATE ARTICLE.

His royal highness gives up one-fourth of the duties of entry upon merchandize coming from the soil of the republic's colonies, and fisheries, for his interior consumption, and of export on the articles of his produce designed for the republic, upon a reciprocal advantage allowed him with them, namely, on their importations from his territories, and their exports intended for his subjects.

New Theatre.

ON WEDNESDAY EVENING, February 8, Will be presented, (for the fourth time) an Historical Play, called

Columbus;

OR, A WORLD DISCOVERED. WITH NEW SCENERY, MACHINERY, DRESSES AND DECORATIONS.

The music composed by Mr. Reingle. The proscenium and Pageant by Mr. Byrne. In this Play the manners and customs of Mexico and Peru characterize the first discovered nations of America. Such deviation from Historical truth was deemed necessary for dramatic effect, and has enabled the author to introduce the pathetic Tale of CORA and ALONZO, from Marmontel's *Inca*.

THE PROLOGUE will be spoke by Mr. Wrenn.

SPANISH PARLY

Columbus,	Mr. Cooper
Alonzo,	Mr. Moreton
Harry Herbert,	Mr. Wignall
Doctor Dolores,	Mr. Harwood
Bribon,	Mr. Francis
Roldan,	Mr. Fox
Valverde,	Mr. Darby
Molcoco,	Mr. Biffert
Captain,	Mr. McDonald
1st Spaniard,	Mr. Darby, jun.
2d Spaniard,	Mr. Morgan

INDIANS.

Orozimbo,	Mr. Warren
Solafco,	Mr. L'Estrange
Catalpo,	Mr. Warrell
Cuto,	Mr. J. Warrell
Cora,	Mrs. Merry
Nelti,	Mrs. Francis
Priestesses of the Sun,	Mrs. L'Estrange
	Mrs. Macclery, &c.
Indian Women,—Mrs. Harvey, Mrs. Doan, Miss Milbourne, Miss Oldfield, Miss L'Estrange, Miss Bates, Miss Anderson, and Melk Sophie.	

A PROCESSION OF INDIANS, and the first Landing of COLUMBUS.

REPRESENTATION OF A STORM AND EARTHQUAKE; With a Grand Explosion from a Volcano.

A MARCH OF SACRIFICE, and Procession to the Execution of CORA.

The whole to conclude with a GRAND PAGEANT. The scene of the Volcano designed by J. Richards, Esq. & a principal Scenic Painter to Covent-Garden Theatre.

The rest of the Scenery designed by Mr. Milbourne, and the whole executed by him and under his direction.

Machinist, Mr. Lenthall.

The dresses designed by Mr. Gibbons.

To which will be added,

A FARCE, called

Love-a-la-Mode;

Or, THE HUMOURS OF THE TURF.

[Written by Charles Macklin, Esq.]

Sir Calaghan O'Braighan,	Mr. Warren
Sir Archy M'Sarcasm,	Mr. Bates
Squire Groom,	Mr. Harwood
Beau Mordecay,	Mr. Francis
Sir Theodore Goodchild,	Mr. Warrell
Servant,	Mr. Mitchell
Charlotte,	Mrs. Harvey

The Public are respectfully informed, that the new comedy of *The Way to get married* is in preparation, and will be speedily brought forward; after which *Columbus* will necessarily be laid aside.

Box, One Dollar twenty-five cents. Pit Seven Eighths of a Dollar, and Gallery, half a dollar.

Tickets to be had at H. & P. Rice's book-store, No. 50 High-street, and at the Office adjoining the Theatre.

Ladies and Gentlemen are requested to send their servants to keep places a quarter before 6 o'clock, and to order them, as soon as the company are seated, to withdraw, as they cannot on any account be permitted to remain.

The Doors of the Theatre will open at 5, and the Curtain rise precisely at 6 o'clock.

Places for the Boxes to be taken at the Office in the front of the theatre, from 10 till 2 o'clock, and from 10 till 4 on the days of performance.

VIVAT RESPUBLICA!