

Gazette of the United States.

[No. LXXVI.]

SATURDAY JANUARY 2, 1790.

[Published on Wednesday and Saturday.]

For the Tablet see third page.

THE GUEST.—No. X.

Conscience, the burthen of the song,
Whether the action's right or wrong.

AN enlightened Conscience is the vicegerent of Heaven in the soul of man: It sits in judgment upon all our actions—and from its decisions there is no appeal. It applauds our conduct when regulated by just principles; and condemns every deviation from the paths of rectitude: It supports the mind under sufferings in a righteous cause; and plants a dagger in our bosom amidst the applauses which we are conscious we do not merit. Conscience is however a term of very equivocal import, applied to those principles either religious or political, upon which different ideas are entertained by mankind. Religious opinions, in an especial manner, have made sad work with the infallibility of Conscience: It has converted it into a convenient engine to compass the purposes of superstition, enthusiasm and ambition—and men have been plundered, butchered, and burned at the stake, "for Conscience sake."—Tis education that gives, in a great measure, the tincture to Conscience: The follower of Mahomet feels no compunction at the violation of laws, with the observance of which, the catholic thinks the enjoyments of Heaven are inseparably connected: One thinks that to eat flesh in lent, is a damnable sin; the other anticipates the joys of paradise in the pleasures of his seraglio. The mind that is overshadowed with the glooms of enthusiasm, feels its conscience wounded, when it beholds a cheerful countenance, and a disposition which realizes that "to enjoy, is to obey." To wear a hat, or to pull it off, is a question of conscience with some—and to defend that life and property, which men enter into society more fully to protect, and more effectually to enjoy, is a stumbling stone, and a rock of offence to those who never refused to participate the peace and security, purchased by the blood and treasure of their neighbors. Conscience works wonders—it has transformed many a blockhead into a pulpit orator, who, to get rid of the curse, "in the sweat of thy brow shalt thou eat bread," pretends conscience, when he forsakes his honest calling, and becomes a rambling retailer of raving nonsense—"a blind leader of the blind."

As to a political conscience, we have not heard much about it, since the explosion of *passive obedience*, and the *right divine*. At the beginning of the revolution, some artful Tories played a few tunes upon this string—but the people were too penetrating not to see thro their jesuitism, and they soon relinquished the hope of raising a schism in the consciences of our countrymen—for they found that no article of faith in their political creed, was more firmly established than this, that

"Resistance to Tyrants, is obedience to God."

Some make conscience of relieving the distressed—but the miser's conscience has a reverse direction—his conscience will overflow in good wishes, "be ye warmed, and be ye clothed,"—but to bestow any part of his wealth to realize the text, is utterly against his conscience—and under the pretence of providing for his own household, left he should be called an infidel, he monopolizes the bounties of providence, and becomes a curse to the world "for conscience sake."

How important to our peace and tranquility then is a *good conscience*!—With respect to the eternal principles of *right* and *wrong*, every rational being has an unerring monitor within—but *opinions* usurp the most arbitrary dominion over the human mind. Happy the youth whose understanding is early conducted into the paths of virtue, philosophy, and science—who escapes the tincture of enthusiasm, and the fetters of prejudice—who can give a scope to his judgment, and draw his maxims from the fountains of truth, experience, and right reason—to such a mind, the universe is harmony—benevolence is its element—and the Deity a delightful source of hope and contemplation—from which alone can result a "conscience void of offence."

ANECDOTE.

HENRY IV. King of France, thus expressed himself to the fair Gabrielle, "My beautiful love, two hours after the arrival of this courier, you will see a cavalier who loves you much. They call him King of France and Navarre, which are certainly honorable, though very painful titles. That of being your subject is infinitely more delightful. All three together are good; and let what will happen, I have resolved never to yield them to any one."

THE OBSERVER.

No. XI.

Further remarks on a land tax.

THE writer of this paper, tho' unknown even to suspicion, and distant from fame, wishes to be thought an honest man. Such subjects as he is considering, are apt to excite a suspicion that some evil is designed; these suspicions may be fomented by the litigious, but with the body of mankind, their origin is from a generous love of freedom, and a determination to vindicate their honest acquirements.

After so many delusions, and ill concerted policies, the Americans would be stupid indeed, did they not watch every proposition of measures as it rises. Next to personal liberty, the preservation of property is the most sacred object which can be affected by government, and taxation is the great instrument by which government acts on the properties of the people. The proposal of a land tax is a weighty subject, and a firm conviction that it is the most direct way of emancipating you from a system, which you can never reduce to calculation, is the reason of my doing it. A citizen is unsafely situated, when the demands made on him by government, cannot be reduced to previous estimation—but can you do this under your several State systems? You cannot determine from year to year the manner, nor the proportion, nor the articles in which you are to be taxed—You choose assemblymen once or twice a year, and from a long habit, they consider it as justifiable to make sudden alterations—they impose new sums, of which you have no intelligence but by the warrant of a tax gatherer—thus circumstanced, no previous estimate of what you must pay can be made—this I consider as an evil, not of the gentlemen who serve you, but of the system you are pursuing.—Warrants go out from the State Treasurer against certain districts for certain sums; subordinate officers make the tax bills against individuals; the law gives them a rule; but not one in ten of the people can tell whether this rule be honestly followed: If the multitude of your tax gatherers are not strictly honest, there will be some over charges, and if discovered, it is easy to call them mistakes. It wounds the feelings of a good subject to wrangle, either with his law givers or collectors, and the thing passes. A simple charge on all lands, can be previously estimated—the planter knows the number of his improved acres, this once ascertained answers forever, he foresees and provides for the exact demand, and there is no possibility of fraud.

I already hear it objected; *the proposal is partial, for improved lands are of unequal value, and some one acre may be worth half a dozen others.*

The same objection lies with greater force against your present system.—The tax you now pay on lands supposes them of equal value, only discriminating the kind of cultivation. Your polls are equally assessed; one of these may be sagacious, healthy and rich, and very profitable to the man who carries it; while another is void of all discernment, sickly, poor and an expensive bill to the owner—your cattle are equally taxed; when it is known some one beast, either for sale or improvement, may be worth ten others in the flock—and this is the case with every article in your taxable estate as it now stands.

No kind of property has a greater equality than the soil of the earth, the acres, naturally more productive are few, and superior cultivation is the chief thing which gives them an advantage. Taxing high cultivation, in most instances, is but taxing the industry which one man has greater than another; and in this view of the subject, comes nearer to injustice.

Improvements in the art of husbandry have made different kinds of soil much nearer in value and profit, than they were half a century past—vast extents of earth, lately supposed of no value, by cropping them suitably are made productive, and daily improvements in husbandry, increases their equality: but if after all, there be any soil so poor it will not pay a small tax, it ought to be dismissed from cultivation and planted with trees, to prevent that scarcity of timber and wood, which will soon become an intolerable evil to the poor, in the ancient parts of this country.

To do fractional justice in a matter of this nature is impossible. That system is the best, which comes nearest to perfect justice, is most intelligible to the people, and may be executed with smallest expence. Suppose the comparative value of your lands were to be appraised—to do justice the appraisement must be frequently repeated, and the expence will more than balance the gain. I dread a system loaded with a prodigious number of subordinate officers—if you pay them a small

sum, their numbers will make an immense amount; if you do not pay them, they will by some artifice pay themselves from the hard earnings of the people—and when public measures pass through an infinitude of managers, you cannot make them responsible, and the citizens under the appearance of protection are pillaged at discretion. Remember the late war! It was the humor of the people to multiply managers—you had public officers thro subordinate grades, innumerable as the leaves of summer, down to captains of a dozen oxen, flourishing with the national cockade in their hats—with all this apparatus, your armies suffered every distress thro want of the provisions then rotting in store. An absolute monarch is politic in encreasing the number of inferior officers, for the additional expence creates an influence by which he governs the people; but a republic needs not this policy. A republican government must be grounded on economy, on the affections and confidence of the people, on general knowledge and happiness; and it ought therefore to avoid a scheme of measures, that is either intricate or expensive.

Another objection to the land tax, as proposed, will be this—that the inhabitants in the great towns escape the payment of a sum proportioned to their ability.

The objection appears with weight—let it be candidly considered. The men of honesty and honor, will not wish to avoid their part of the burthen, whether town or country be his residence. Where a tax on lands the only means of a national revenue, the proposal might work injustice—but by the joint operation of a national impost, excise and land tax, the objection will be obviated. Suppose two persons of equal interest, one a citizen in some great town, the other a planter in the country—the nature of a city life will lead to the greater consumption of such articles as are charged with impost and excise, so that the city inhabitant pays double or treble the sum paid by the other.

The inhabitants of a great town must purchase all their food and cloathing; and it is not a love of luxury, but necessity that obliges them to do this; by which means they consume a four fold share of taxable articles—and duties on commerce must always have this effect—for every man pays in the proportion that he consumes the dutied articles. The wealth of great towns is generally overated—they present you with a few instances of great riches, and a thousand of extreme indigence and wretchedness. Were the property of large cities to be equalized among their inhabitants, a share would not be more than an average with the country inhabitants. The parade of business, the show of mercantile property, much of which is owned in the back country, and collected for sale—the luxury and idleness of a few, with the general hilarity among a concourse of people, are circumstances, when he beholds them, which lead the unacquainted planter to suppose, that the people in great cities might pay a proportion, much greater than they do, without intolerable wretchedness. On this staring of facts, let a land tax be brought into joint operation with a national impost and excise. I think the objection is obviated.

EUROPE.

LONDON, Nov. 2.

IT is to the honor as well as to the good fortune of this country, that the bank of England never since its first foundation stopped payment for one day, or ever used the least subterfuge in payment, but upon one occasion; and that was one day during the rebellion of 1745; from a scarcity of specie, they paid that day only in silver, which from the increased quantity of time used in counting, &c. necessarily checked a run which might have been fatal to public credit. The next day, what from the sums of money sent by merchants and bankers, every thing went on at the bank as usual.

Extract of a letter from Brussels, Oct. 19.

"This city has narrowly escaped from becoming an awful monument of civil discord and popular despair. A conspiracy has just been detected to undermine and blow up the houses of Dalion and Transmandorff (the Launay and Berthier of the Netherlands) and the guardhouse; seizing the arsenal, and one of the gates, and admitting a body of exiles into the city. The conspirators were not those who had either spirit or vigor for martial enterprise, for the nobles and the youth had been exiled. But the contagious sentiment of general indignation had reached that portion of society which is the least accessible to it.

"The unwarlike character of the priesthood, the peaceful habits of commercial opulence, the seclusion and feebleness of cloistered females, were animated and armed by the public despair. A quantity of powder and combustible materials had been introduced into a vault, where the treasure has been usually deposited. The key of this vault had been furnished by the Emperor's banker, who is dead. The town engineer had been employed in undermining the devoted houses; arms and ammunition were buried in the gardens of some of the conspirators, and coin hid in the cells of the nuns, in many convents. But they were betrayed by their indifference and confident exultation.

"The vigilance of the ministerial spies, who have been so numerous as to poison all social intercourse, discovered the design. The first person apprehended was the preceptor of the children of the Duc d'Urb. In the chamber of that ill fated young man were found plans for taking off the minister and General, manifestos to be scattered among the people, and other papers alluding to designs which it is believed the Government are not very anxious to