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[No. 70, of Vol. III.] WEDNESDAY, DECEMBER 28, 1791. [Whole No. 278.]

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TO THE CITIZENS OF
WESTMORELAND, WASHINGTON, FAYETTE AND
ALLEGHANY COUNTIES,
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By JOHN NEVILLE, INSPECTOR OF THE REVENUE,
SURVEY No. 4, DISTRICT PENNSYLVANIA.

(CONTINUED.)

THE sale of the western lands is also mentioned by the committee, as a resource for the purpose. This is something more substantial; and accordingly Congress have by law made provision for appropriating the proceeds of the sales of those lands, as a fund for sinking the DEBT and freeing our country of its burden. This resource is wisely destined for the discharge of the principal. If Congress could honestly have refrained from making another provision for the interest, it would have been very bad management to have done so, and to have exhausted so good a fund for extinguishing the principal, in the mere payment of interest. But Congress had not this option; the honor and credit of the country, its safety in time of future need, obliged them to make provision for paying the interest annually in money, according to their contract. The government, and the country would have been the derision of the world, if they had failed to discharge this duty. And sufficient dependence could not have been placed upon the produce of the sales of the western lands, to answer that end, if it had even been deemed expedient to eat them out with interest of the debt.

It may be thought, that Congress ought before this to have passed an act for the establishment of a land-office. This business has not been neglected; some examination of the subject has been made, but those who are aware, how many difficulties attend the regulation of this matter, and how much difficult business Congress have had on hand besides, will be ready to make allowances for the delay; it is probable too that the disturbed state of the frontiers has contributed to the suspension of the land-office. It may have been thought best not to sell the land till the controversy with the Indians was finally settled. But be this as it may, the observations which have been made are, I trust, sufficient to satisfy you, that this fund could not have rendered an additional tax unnecessary.

The committee ask, why not open an office for unpurchased lands, and give the holders warrants for their debts? The answer to this is plain: because it would be a violent breach of faith and contract; because Congress, having promised to pay the creditors in money; to oblige them, without their consent, to take wild land, would be little better than not to pay them at all; because nations, like individuals are bound by interest, as well as duty, to be honest, and to perform their engagements; because not to do it as far as circumstances permit, is weak and foolish, as well as wicked; because the United States may again be engaged in a war, and in such case would again have occasion to borrow money, and if they were to treat their present creditors in the manner proposed, they would never be trusted again; because, in fine, the public bonds, or the evidences of the debt, are as much the property of the holder, as his hat or his coat, and to violate that property would be an act of tyranny and oppression in the government.

The truth is, fellow-citizens, that some additional revenue was indispensable; and that Congress had no option, except between a duty on distilled spirits, and a tax on houses, lands, horses, and cattle, and, if the tax now complained of were to be repealed, it would only be to make way for the other.

Are you seriously of opinion, that it would be better to have a tax on all your houses, lands and stock than on the whiskey you distill or consume? The committee express an opinion that it would be. But have they sufficiently weighed the matter; have they not rather consulted their dislike to the present tax than expressed your real sentiments in relation to the substitute?

Remember, that a duty on spirits divides itself among all those who consume the spirits, whether they are the makers of it, or the purchasers from those who make it; but that a tax on land falls wholly on the proprietors of those lands; are the proprietors of lands among you prepared to take upon themselves the whole weight of the burden, rather than to share it with other classes of the community?

Remember also that a tax which might be laid by Congress on lands, would be according to some general rule, which would operate alike in all parts of the State. It would not be possible to shift the burden from one county to another. Can it be the interest of the new settled counties to see a tax laid and collected upon such principles? think well of these matters, and judge whether it be prudent to seek a change of the present duty for a tax on your houses and lands.

Suffer me to appeal, upon the present occasion to your candor. You certainly remember that one of the objections most strenuously urged against the present constitution of the United States, was, that it gave Congress a power to levy direct taxes: it was then laid by the opposers of the government, that the difference of circumstances of different parts of the union rendered it impossible for them to exercise the power without oppression. Amongst those who most strongly objected to direct taxes were the representatives of these western counties, in the State convention; and it was admitted by the friends of the constitution, that there might be real difficulty in the exercise of that power, and that it ought to be forborne as long and as much as possible.

This objection extended throughout the United States, Amendments have been proposed to take the power from Congress, tho it has not been proposed to lessen or abolish their power to lay an excise. Would it have been wise in Congress, when they had a choice, to exercise thus early the very power the possession of which was most objected to? Is it probable that an exercise of it would have been better relished than of the one which has been exercised?

Congress, indeed, when the duty complained of was laid, could not have laid a direct tax, if they had desired it. Direct taxes by the constitution are to be apportioned according to numbers. The census to ascertain these numbers was not taken at the time of laying the duty on spirits.

Fellow citizens—The committee indulge themselves in an indiscriminate reprobation of excises, but they do not say what they mean by the term. It is necessary to annex a meaning to it, and to attend to the reasonableness and consequences of that reprobation.

The usual signification of an excise, is an internal duty on consumable commodities. Is every such duty in its nature odious

and tyrannical? If it be, then is the situation of the farmer much less eligible than I had ever supposed it to be. I will explain my meaning. Duties on articles of consumption naturally and generally fall upon the consumers. The idle man who lives on his income, the land-holder, the merchant, the lawyer, the mechanic, in short every man who consumes, pays his part of it; they are of course divided among the whole community. This is the more important, because excises are actually the greatest revenues of all countries we know of, and prevail most in the freest governments: but if no internal duties on consumable articles are to be laid, if so important a branch of revenue is to be taken out of the hands of government, how can the chasm be filled but at the expence of the landed property? What other fund can furnish an excise capable of supplying the place of so considerable a resource? And how will the farmer be able to struggle with this increase of burden?

This point ought to be viewed with reference to future as well as past times; if excises may be proper taxes hereafter, they can hardly be tyrannical now.

But in truth no good reason can be assigned, why an internal duty on a consumable commodity is more improper than an external duty on a similar commodity. All must depend upon the regulations under which either is collected; either may be oppressive or not, according to the nature of these regulations; and whatever objections can at any time be justly made on the subject, ought to be applied to the mode of collection, not to the duty itself.

And if any internal duty on articles of consumption is proper, that on ardent spirits must be admitted to be the most proper. It is not the less a luxury from being the luxury of all classes. What article can be imagined that ought to be preferred?

I shall now, fellow-citizens, state the several objections which the committee have urged against the law, and I shall submit to your impartial decision a brief answer to each.

First objection. "Excise laws are dangerous to liberty, and incompatible with the temper of a free people."

Answer. The manner in which they are dangerous to liberty ought to have been shewn. In England, where there is a hereditary monarch, and the powers and prerogatives of the crown are immense, the number of officers occasioned by the great multiplication of excise laws, might be regarded as dangerous to liberty, inasmuch as it might tend to increase the influence of the crown, already too great. But this does in no shape apply to a government, at the head of which is an elective and responsible magistrate of four years duration, with powers incomparably more limited, and coupled with a branch of the legislature in the exercise of some of the most important of them; and which government has the power of appointing officers in only a limited number of cases. The difficulty of repealing a dangerous clause in an excise is greater than in England by reason of an entire house of hereditary nobles.

One great objection to the excise law in England, on the score of danger to liberty is, the summary jurisdiction granted to the excise officer invading the course of the common law and the TRIAL BY JURY; but NO SUCH JURISDICTION is given by the act in question.

Excise laws exist and are tolerated by the people in the freest countries of Europe; and they have long existed and been submitted to in several of these States: and those among the foremost for their attachment to liberty, and their exertions in our revolution. In consequence they have been extended to foreign articles of consumption generally.

The above positions so contrary to all experience and fact, and so inconsistent with the necessities of society cannot fail to be erroneous.

Second objection. "Excises are odious on account of the powers of inspecting and searching houses which are necessarily given to officers to secure the collection of the duty; being an invasion of domestic peace and private property."

Answer. The great body of confederate citizens generally view excise laws as necessary to answer the public exigencies, without oppressing any particular class of the community, and acquiesce in them accordingly. Some of the powers attending some of the excise laws of Great-Britain have been complained of even by sober men. Such is the power of the officer to visit and search at HIS DISCRETION ANY HOUSE OR BUILDING WHATSOEVER of the persons who deal in the excised article. But no such POWER EXISTS in the LAW which is the subject of this address.

(TO BE CONTINUED.)

BERLIN, October 1.

CEREMONY OF THE DUKE OF YORK'S MARRIAGE.

THE day before yesterday in the evening the wedding of the Princess Frederica with the Duke of York was consummated.

About six o'clock all persons of a princely blood assembled in gala in the apartments of the Dowager Queen, where the diamond crown was put on the head of Princess Frederica. The generals, ministers, ambassadors, and the high nobility, assembled in the White-hall.

Immediately after it struck seven o'clock the Duke of York led the Princess, his spouse, whose train was carried by four Dames de la Cour, preceded by the gentlemen of the chamber, and the court officers of State, through all the parade apartments, into the White-hall. After them went the King, with the Queen Dowager; Prince Lewis of Prussia, and the reigning Queen, (the crown Prince was absent by indisposition); the hereditary Prince of Orange, with Princess Wilhelmina; Prince Henry, third son to the King, with the hereditary Stadtholderess, his aunt; Prince Wilhelm of Prussia, with Princess Augusta; the Duke of Weimar, with the spouse of Prince Henry of Prussia; the reigning Duke of Mecklenburg Strelitz, with the hereditary Princess of Brunswick.

In the White-hall, a canopy of crimson velvet was erected, and also a crimson velvet sofa for the marriage ceremony.

When the young couple had placed themselves under the canopy, before the sofa, and the royal family stood round them, the upper Counsellor of the consistory, Mr. Sack, made a speech in German. This being over rings were exchanged, and the illustrious couple, kneeling on the sofa, were married according to the rights of the reformed church. The whole ended with a prayer; and, twelve guns placed in the garden firing three rounds, the benediction was given. After which the new married couple received the congratulations of the royal family, and they returned in the same order to the apartments, where the royal family and all persons present sat down to card tables; after which the whole court, the high nobility and the ambassadors, sat down to supper.

The supper was served at six tables. The first was placed under a canopy of crimson velvet, and the victuals served in gold dishes and plates, Lieut. General Bornstedt and Count Brohl had the honor to carve, without being seated.

The other five tables, at which sat the generals, ministers, ambassadors, all the officers of the courts, and the high nobility, were served in other apartments.

Those who did the honours at the tables were, at the first, Prince Sacker, Minister of State—at the second, General Mollendorf—at the third, Count Finckenstein, Minister of State—at the fourth, Count Schuleberg, Lieut. General and Minister of State—at the fifth, Major General Bishoffswerder.

During supper, music continued playing in the galleries of the first hall, which immediately began when the company entered the hall.

At the dessert, the royal table was served with a beautiful set of china, made in the Berlin Manufactory.

Supper being over, the whole assembly repaired to the White-hall, where trumpet, timbrel, and other music was playing. The Flambeau Dance was begun, at which the Ministers of State carried the torches. With this ended the festivity.

The new couple were attended to their apartments by the reigning Queen and the Queen Dowager.

The Duke of York wore, on this day, the English uniform, and the Princess Frederica was dressed in a suit of drap d'argent, ornamented with diamonds.

The palace of the Margrave of Anspach was illuminated.

L O N D O N, October 10.

The Duchess of York.

At this juncture a few traits descriptive of her Royal Highness's person and character may not be unacceptable to our readers.

In stature, her Royal Highness is short, her symmetry, however, is exact, and the general effect it produces upon the spectator, if it does not strike by Majesty, conciliates by amiable gentleness, and wins its way easily to the heart.

Her countenance resembles, in stile of feature, her august parent's; the eye, like his, full and mild; the mouth small, and not projecting, the chin sweetly turned, and, as a physiognomist would remark, indicative of sensibility and fine temper.—Her complexion is fair, clear and healthy; the hair approaching to flaxen.

Lord Dorchester and family, recently arrived from Canada, return no more to America, his Lordship being succeeded in his government.

A cause was brought on at York assizes some time ago, by a physician for the recovery of his fees. He had a verdict in his favor; but at the last assizes, the verdict was set aside, and Lord Kenyon gave it as his opinion, that a physician's fees are not demandable of right.

The much talked of Abbe de Barmond has written to the President of the New Assembly, to disclaim all participation in the general Amnesty. Proclaimed in consequence of the King's acceptance of the Constitution, which being forced, he considers null, he disdains to avail himself of its effects, and demands a decree of exception in his favour.

Mr. George Forster, so famous for travelling by land from Calcutta to London, died in Feb. at Nagpore, where he had been resident about 8 months. It may prove some consolation to the literary world, that he had previously arranged and completed a relation of his journey from Kashmir to England, through Afghanistan and Persia, and into Cassia by the Caspian sea.