

FRIDAY, SEPTEMBER 28, 1781.

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LETTER NUMB. III.

On the Mode of Taxation in this State.

(Continued from our last.)

SIR,

IT is impossible with certainty to determine, what profits those inhabitants of this State receive, who make agriculture their business; and equally impossible to determine with certainty what profits the thousands of inhabitants of this State that follow other business make; yet, by observation and a proper inquiry, such a general estimate may be made as will be sufficient to determine whether our taxes fall on the inhabitants in just proportion to their ability to pay; otherwise our attempts to get a just and equal mode of taxation is vain; and I will add, that all laws that ever were made, or can be made, must be perfectly uncertain: they may be right, or wrong, but no one can tell which.

It is my business, in this letter, to examine, whether the landed or farming interest, and that of those gentlemen that fall into the faculty parts of the list, are taxed in just proportion.

By turning to the list you will see, that the list of the plow land, swine, grass land and stock amounts to the sum of 1,110,639 pounds: this I will venture to say, is a sum equal to the value of the yearly produce of the improved lands, at the usual prices in 1774: my reasons for this are, the number of acres of plow land is returned by officers under oath, and I cannot think that this land, one acre with another, yields a crop more valuable than twelve bushels of wheat or seventeen of rye. Again, the number of cattle of all kinds, is returned by the same officers, and the number of yearlings must nearly determine the number turned off, and really 40,467 is a surprising number for this State, almost a thousand head a week the year round; those I believe I have estimated at their full value; but the produce of the plow land and the value of this number of cattle and horses as I estimated them, is only 1,831,351 which I hence said is nearly the whole profit that the farmer receives, but falls short of the sum at which the improved land & stock is set in the list the sum of 1,279,289; and from whence are the farmers to receive this sum? you will mention cider; very well; and as I am determined to be generous & make the farmers account for their whole profits, in hopes to make a balance, we will put down 200,000 barrels, at 5s. each, 50,000l. You mention milk, I will add 50,000l. more for that article. You say add the sheep,—this is rather ungenerous, for legislation say they shall not be taxed, for every man receives a benefit by having wool plenty; but as I believe it is as reasonable and politick to tax that article as bread, I will add 50,000l. more for this: You mention the pork, but the farmer has sold every bushel of his corn, and I have charged him with the money, there is therefore nothing for this article, unless it be made with grass. You will say, much in-

crease is by the strength of the ox:—very true, but what is this increase but the fencing and tillage of 231,307 acres of plow land, and the fencing and improving grass land sufficient to support 244,037 head of cattle and horses. We still want 1,129,289, we will allow it for pasturing and hay sold to the faculty men, and for turkeys, geese, &c. &c. Upon the whole, may I not lay it down as a fact to be relied on, that those inhabitants who follow agriculture, are set in the list (exclusive of the poll tax) at a sum equal to the whole that they receive from their business?

If this is so, why should not the other branches of business be taxed in the same proportion? Surely they ought; but are they? Where is the trader, attorney, tavernkeeper, mechanic, owner of mills or vessels that is taxed one quarter so high? It is in vain to tell of the great expence of these businesses, Where does the farmer receive pay for his expences and time of improving the whole farm of Connecticut? But let us examine this matter a little more particularly,—there is 200,000 inhabitants in this State; if these find the shoe makers leather and thread, will these mechanicks make and mend their shoes a year for less than four shillings each; I believe not, this then is their yearly profit: But at this rate this simple branch of business ought to be set in the list a sum greater than the whole faculty part of the list 1779; for the sum total of their profit exceeds that part of the list. Again, if grain, equal in value to two thirds of the sum at which I have estimated the yearly profits of the plow lands, passes through the mills, (and probably there does to feed the inhabitants, and for feeding cattle and swine, and for exportation) one sixteenth part is the miller's yearly profits, & amounts to a sum greater than the whole faculty part of the list.—Now sir, if either the miller or shoe maker (these less profitable branches of business) ought to be set in the list as much as the whole are, shall we not conclude that the gentlemen that fall into the faculty part of the list, do not bear any just proportion of the public expence? I know you are surprized, and say, these things cannot be true. But pray sir, consider that the crop of the grass land, viz. the stock, is three or four years growing fit for the market, and it takes more than four acres and an half of land to support each of them yearly, which land you tax every year, and the cattle at every stage of their growth, at nearly their full value, until you have got their part of the list to a surprising sum, & throw more than one half of the expence of the war on this part of the list; and it is fact that if these 40,467 cattle were the whole profits of the grass land, after paying a 4s. tax out of the sum I have estimated them at, the farmer has not left to reward him for his expence & time for improving 1,084,964 acres of land, one shilling per

acre: and from the money that arises from their sale he must pay, all taxes that arise on a list of 1.23 7s. 3d. which on a 4s. tax, will be 14 12s. 5d. a head: this is taxing to purpose.

Again, pray sir, turn to that part of the list that arises on the wood land, and you see it amounts nearly to a sum equal to the faculty part of the list 1779; and consider, that if the farmer had not one acre of improved land, or any cattle, he must, out of the wood, collect as much money for public expence, as is paid for every sort of business done in Connecticut, agriculture excepted. Can it be just, that the farmers in Stafford and Willington should pay for the war for their wood land, as much as is paid by all the shipping and faculty business done in Hartford and Wethersfield? But such is our manner of taxing in this State. This law to tax the wood land, is a late law, and calculated entirely against the farmer, as if the former law was too favourable to that class of men; and it is to be remarked, that as taxes increase, the list of the landed interest is increased, by taxing the wood lands 35,950 pounds, while that of those gentlemen that fall into the faculty part of the list is lessened 28,284 pounds, as you will see by comparing the list 1778 and 1779.

And what renders it peculiarly hard on the part of the farmer, is, that a considerable part of the small pittance at which the faculty gentlemen are assessed, is, on pretence of over charge, or losses, abated by the civil authority and select-men; but if the farmers by frosts, droughts or blasts loses the profits of his labour, or if worms eat up the produce of his field and the herbage of his pastures, there is no abatement, the taxes he must pay, whatever losses he sustains.

In my next I shall consider the list, and our mode of taxation; as it respects the rich and poor.

And am, sir,
Yours, &c.

E. W.

LONDON, April 26.

The climate of St. Lucia has had the effect of a plague upon the British troops that have been stationed on that island. By an officer just returned home from that island we learn, that above two-thirds of the men had died through sickness, and that of the lieutenants and non-commissioned officers, not above half of them were alive.

May 1. So great is the scarcity of Dutch flax in Scotland, that at Aberdeen, a few days ago, there were fifty mats sold, at a public sale, at the enormous price of about three shillings per guild, which is near fifty per cent. dearer than it was six months ago, occasioned by a Dutch war.

The war with Hyder Ally is said to

L O N D O N.

May 11. A letter from Plymouth says, that the impressing the 600 men who had been prisoners in France, and just come home in a cartel ship, and distributing them on board the men of war, has caused great murmurings among the sailors in general.

The prince of Wales's annual bill last year for the article of buckles and trinkets amounted to upwards of eighteen hundred pounds.

The homeward bound West India fleet is expected to arrive the first fair wind, and are insured at 15 guineas per cent. They consist of upwards of 60 sail, besides a number of prizes.

May 12. Six French men of war of the line, one of 110 guns, three of 74, two of 64 guns, and four frigates, are cruising off Land's End; they sailed from Brest the 2d instant, and the supposed object of their expedition is to intercept the fleets from Jamaica and Eustatia, which from the present situations of the winds may be hourly expected.

By a gentleman from Zealand, we hear, that the Dutch in consequence of our proceedings at Eustatia have begun to retaliate, and that a proclamation has been issued for confiscating the property of the English, and for all the natives of that country to quit the United Provinces in the space of twenty days.

The SHIP FORTUNE,

Commanded by HENRY BILLINGS, Being completely fitted as a Privateer, and equipped with 16 nine Pound Cannon, will sail on a Cruise on or before the last of this Month:

ALL Gentlemen Seamen or Landsmen who are desirous of adding to their Fortunes, will meet suitable Encouragement by a timely Application on Board. New-London, 21st Sept. 1781.

WE the subscribers being (by the hon. court of probate, for the district of Norwich) appointed commissioners, to receive and examine the several claims and demands against the estate of Lieut. DANIEL WITTER, late of Pielton, deceased, and how they are made out and evidenced said estate being represented insolvent: Do hereby give notice, that we will attend said service, on the second Tuesday of October and November next, at the dwelling house of Deft J Shua Dwyer inhabitant in said Pielton, and on the second Tuesday of December next following, at the dwelling house of Jonathan Brewster, Esq. inhabitant in Norwich, at 9 o'clock A. M. on each of said days.

AMOS G. R. }
JABEZ FITCH, } Commissioners
SAMUEL LEONARD }

LEFT at the subscriber's door, on the 7th inst. a large red roan MARE, 15 hands high, light mane, shod before, about 7 years old. The owner may have her again, by applying to Samuel Rogers, near the town platt, New-London paying charge. Sept. 14, 1781.

All Persons indebted to the Printer of this Paper, whose Accounts are more than a Year's standing, are requested to make immediate Payment,

TAKEN up adrift at the Harbour's Mouth the 9th inst. a ship's LONG BOAT, 18 feet keel, 7 feet wide, partly burnt, and full of water. The owner may have her again, by applying to the subscriber and paying charges.

JOHN HARRIS, 2d.
New London, Sept. 16, 1781.

THIS is to certify all those who have any demands on the estate of PETER STANNARD, late of Snybrook deceased, to bring in their accounts &c in order for payment; and all those that are indebted to said estate are desired to make speedy payment to the subscribers, who will attend on the business of settling the accounts; &c. on the 3d Tuesday of September instant, at the late dwelling house of said Stannard. WM WORTHINGTON } Executors.
JEMIMA STANNARD }

Saybrook, Sept. 1st, 1781.

Entertainment for Travellers, may be had at the house of Daniel W. Richards, (late Capt. Palmes's Tavern) opposite the Printing Office, New London.

DESERVED from Norwich, the 15th instant, one EZRA HOLBROOK, who insisted in the room of one Isaac Tracy, from Capt. Waterman's Company, and Col. Rogers's Regiment. Whoever will take up said Deserter, and deliver him to the subscriber, or to the commanding officer at Fort-Griffold, shall have three Dollars Reward, and all necessary charges paid by

ELISHA LEFFINGWELL, Esq.
Fort Griffold, in Groton, Sept. 20, 1781.

TO BE SOLD, A FARM, containing about 90 acres, with a dwelling house and other out houses thereon; said house has been improved for a tavern many years, and is in a very convenient pleasant part of the town. For further particulars enquire of Mr John McCurdy or Samuel Mather, jun. at Lyme

Any Person having a Negro Wench to dispose of, that can be well recommended, may hear of a Purchaser by enquiring at the Printing-Office.

PUT into the power of the subscriber, by one of Count de Rochambeau's aids, the 21st of June, a small black HORSE (that followed the first division) without shoes, marked with the letter T on his near shoulder, very poor, and hardly used, about 13 hands high, capable to or 11 years old. Whoever owns the horse might do himself a kindness to come and take him away, as also the advertiser

GEORGE COLTON.
Bolton, Sept. 1, 1781

ALL persons indebted to the estate of Capt. STEPHEN CHAPPEL, late of New London, deceased, are desired to pay the same; and those that have demands on said Estate are requested to bring in their Accounts for Settlement, to Elizabeth Chappel, Executrix, Edward Chappel, Executor.

TO BE SOLD, A Dwelling-House in good Repair, two Stories high, well finished, has two great Rooms, a Kitchen and Bed Room on the lower Floor, situated between Norwich Town Part and the Landing, and has one Acre of Land belonging thereto. For further Particulars enquire of Michael Dumont, at the House of Mr. Pinvert, in New-London.

ALL those that are indebted to the estate of JOHN HEMPSTED, Esq. late of New-London, deceased, by book or note, are once more called upon in the most pressing manner to settle the same, or they must not take it amiss if after this notice they should be called upon in a more disagreeable manner, which they may speedily expect (without respect of persons) should they neglect a compliance with this request. JOHN HEMPSTED, Executor.

THE Collectors of State Taxes will be particularly careful at what Rate they receive French Guineas, otherwise, a Loss will ensue, by their Payment in the Treasury. The real Value of a French Guineas, is twenty Shillings Sterling, or twenty five Shillings and eight Pence lawful Money, (if Weight) at which Rate and no other, they will be received in this office.

TO BE SOLD At PUBLIC VENDUE, At the Dwelling house of Mr. NATHANIEL WILLIAMS, in Lebanon, On the second Day of October next, Pursuant to an Act of the General Assembly in May last, and an Order of the Governor and Council of Safety on the 6th of July Instant,

An excellent Farm of LAND, consisting of a suitable Proportion of Mowing, Pasturing, Plowing, Orchard, and Wood Land, well watered, and is accommodated with a good and convenient Dwelling house and Barn, and is under good Improvements.—The Whole consists of One Hundred and Thirty Acres, and is situated upon the Road leading from Lebanon to Windham at the Distance of about one Mile from the Meeting house in the first Society in said Lebanon.

And A. L. S. O, At the Dwelling-house on the Farm hereafter described, in Mansfield, on the third Day of said October,

One other FARM, lying in the easterly Part of said Town of Mansfield, at a Place called Stone house Hill, containing about One Hundred and Eighty Acres of good Land, with a Dwelling house thereon.

The first is the forfeited Estate of Thomas Parsons of Long Island, who hath joined the Enemy, and is screening himself under their Protection. The latter is the forfeited Estate of Messrs Widdow and Flucker, who have joined with the Enemy, and are operating against these States.

Hills of Credit of this State, emitted since the first Day of January, A. D. 1780, and all Orders that are, or shall be drawn by the Committee of Pay Table on the Treasurer of the State, will be received in Payment. When the Sale is completed, and the Sum bid den for either of said Farms is received, or secured by a sufficient Pledge for Payment, when a proper Deed can be executed, an authentic Deed and Deeds of the Premises, with the Warrantee of this State will be made and executed to the Buyers by the Public Treasurer, according to special Authority given him by said Act for that Purpose. SHUBAEL ABBEE.

Windham Sept. 15th, 1781.

To be LET, at Norwich-Landing, At a reasonable Price, Three STORES, situated near the Water. Enquire of JABEZ DEAN, at said Landing.

LOST, a bay HORSE, 14 hands high, thick set, has a white slip on the end of his nose, natural to trot and canter; was taken by the enemy on the 6th inst. to the harbour's mouth and there let loose. Whoever has taken up said horse and will return him to the subscriber, shall be handsomely rewarded. M. MELALLY.
New-London, Sept. 12 1781.

LENT to a young Man near the Meeting-house in New-London on the Evening of the 6th instant, a fine English saddle GUN, mounted with Brass, with the Letters H L marked thereon, and W. Haven cut out on the Barrel. The Person who has it in Possession, is desired to return it to the Subscriber or leave it with the Printer. HEZEKIAH LEFFINGWELL.
Norwich, Sept. 10th, 1781.

LOST, on the 6th Instant, near the Meeting-House in New-London, a Man's saddle consisting of a Man's saddle, a pair of stirrup leathers, pad and girth, and a new piece on the fore part; also a Bridle, the reins worn, but the Bits good, brass buckle to the head-stall and throat-lash; 1/2 wide a Pocket Book of stiff paper, having a number of papers and a commission therein. Whoever will return the above to the subscriber or leave the same at the Printing Office, shall be well rewarded. ELISHA LEE.

FOUND in a prisoner's pack, taken the 6th inst. 3 small pieces Holland, a small piece of scarlet broadcloth, a common prayer book, a check'd linen handkerchief, a comb and pair scissors. In the same pack were sundry articles of plate and jewelry, for which owners have appeared. The owner or owners proving their property may have them by applying to Mr. Azariah Lathrop in Norwich. Also found, and in the possession of Capt. John Hughes, in Norwich, an American Rifle.