

## **The Crisis Extraordinary**

1780

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### **ON THE SUBJECT OF TAXATION**

IT IS impossible to sit down and think seriously on the affairs of America, but the original principles upon which she resisted, and the glow and ardor which they inspired, will occur like the undefaced remembrance of a lovely scene. To trace over in imagination the purity of the cause, the voluntary sacrifices that were made to support it, and all the various turnings of the war in its defence, is at once both paying and receiving respect. The principles deserve to be remembered, and to remember them rightly is repossessing them. In this indulgence of generous recollection, we become gainers by what we seem to give, and the more we bestow the richer we become.

So extensively right was the ground on which America proceeded, that it not only took in every just and liberal sentiment which could impress the heart, but made it the direct interest of every class and order of men to defend the country. The war, on the part of Britain, was originally a war of covetousness. The sordid and not the splendid passions gave it being. The fertile fields and prosperous infancy of America appeared to her as mines for tributary wealth. She viewed the hive, and disregarding the industry that had enriched it, thirsted for the honey. But in the present stage of her affairs, the violence of temper is added to the rage of avarice; and therefore, that which at the first setting out proceeded from purity of principle and public interest, is now heightened by all the obligations of necessity; for it requires but little knowledge of human nature to discern what would be the consequence, were America again reduced to the subjection of Britain. Uncontrolled power, in the hands of an incensed, imperious, and rapacious conqueror, is an engine of dreadful execution and woe be to that country over which it can be exercised. The names of Whig and Tory would then be sunk in the general term of Rebel, and the oppression, whatever it might be, would, with very few instances of exception, light equally on all.

Britain did not go to war with America for the sake of dominion, because she was then in possession; neither was it for the extension of trade and commerce, because she had monopolized the whole and the country had yielded to it; neither was it to extinguish what she might call rebellion, because before she began no resistance existed. It could then be from no other motive than avarice, or a design of establishing, in the first instance, the same taxes in America as are paid in England (which, as I shall presently shew, are above eleven times heavier than the taxes we now pay for the present year 1780) or, in the second instance, to confiscate the whole property of America, in case of resistance and conquest, of the latter of which she had then no doubt.

I shall now proceed to shew what the taxes in England are, and what the yearly expence of the present war is to her — What the taxes of this country amount to, and what the annual expence of defending it effectually will be to us; and shall endeavor concisely to point out the cause of our difficulties, and the advantages on one side, and the consequences on the other, in case we do, or do not, put ourselves in an effectual state of defence. I mean to be open, candid, and sincere. I see a universal wish to expel the enemy from the country, a murmuring because the war is not carried on with more vigour, and my intention is to shew as shortly as possible both the reason and the remedy.

The number of souls in England (exclusive of Scotland and Ireland) is seven millions (1), and the number of souls in America is three millions.

The amount of taxes in England (exclusive of Scotland and Ireland) was, before the present war commenced, eleven millions six hundred and forty-two thousand six hundred and fifty-three pounds sterling; which, on an average, is no less a sum than one pound thirteen shillings and three-pence sterling per head per annum, men, women, and children; besides county taxes, taxes for the support of the poor, and a tenth of all the produce of the earth for the support of the bishops and clergy. (2) Nearly five millions of this sum went annually to pay the interest of the national debt, contracted by former wars, and the remaining sum of six millions six hundred and forty-two thousand six hundred pounds was applied to defray the yearly expence of government, the peace establishment of the army and navy, placemen, pensioners, etc.; consequently the whole of the enormous taxes being thus appropriated, she had nothing to spare out of them towards defraying the expences of the present war or any other. Yet had she not been in debt at the beginning of the war, as we were not, and, like us, had only a land and not a naval war to carry on, her then revenue of eleven millions and a half pounds sterling would have defrayed all her annual expences of war and government within each year.

But this not being the case with her, she is obliged to borrow about ten millions pounds sterling, yearly, to prosecute the war that she is now engaged in, (this year she borrowed twelve) and lay on new taxes to discharge the interest; allowing that the present war has cost her only fifty millions sterling, the interest thereon, at five per cent., will be two millions and an half; therefore the amount of her taxes now must be fourteen millions, which on an average is no less than forty shillings sterling, per head, men, women and children, throughout the nation. Now as this expence of fifty millions was borrowed on the hopes of conquering America, and as it was avarice which first induced her to commence the war, how truly wretched and deplorable would the condition of this country be, were she, by her own remissness, to suffer an enemy of such a disposition, and so circumstanced, to reduce her to subjection.

I now proceed to the revenues of America.

I have already stated the number of souls in America to be three millions, and by a calculation that I have made, which I have every reason to believe is sufficiently correct, the whole expence of the war, and the support of the several governments, may be defrayed for two million pounds sterling annually; which, on an average, is thirteen shillings and four pence per head, men, women, and children, and the peace establishment at the end of the war will be but three quarters of a million, or five shillings sterling per head. Now, throwing out of the question every thing of honor, principle, happiness, freedom, and reputation in the world, and taking it up on the simple ground of interest, I put the following case.

Suppose Britain was to conquer America, and, as a conqueror, was to lay her under no other conditions than to pay the same proportion towards her annual revenue which the people of England pay; our share, in that case, would be six million pounds sterling yearly. Can it then be a question, whether it is best to raise two millions to defend the country, and govern it ourselves, and only three quarters of a million afterwards, or pay six millions to have it conquered, and let the enemy govern it?

Can it be supposed that conquerors would choose to put themselves in a worse condition than what they granted to the conquered? In England, the tax on rum is five shillings and one penny sterling per gallon, which is one silver dollar and fourteen coppers. Now would it not be laughable to imagine, that after the expence they have been at, they would let either Whig or Tory drink it cheaper than themselves? Coffee, which is so inconsiderable an article of consumption and support here, is there loaded with a duty which makes the price between five and six shillings per pound, and a penalty of fifty pounds sterling on any person detected in roasting it in his own house. There is scarcely a necessary of life that you can eat, drink, wear, or enjoy, that is not there loaded with a tax; even the light from heaven is only permitted to shine into their dwellings by paying eighteen pence sterling per window annually; and the humblest drink of life, small beer, cannot there be purchased without a tax of nearly two coppers per gallon, besides a heavy tax upon the malt, and another on the hops before it is brewed, exclusive of a land-tax on the earth which produces them. In short, the condition of that country, in point of taxation, is so oppressive, the number of her poor so great, and the extravagance and rapaciousness of the court so enormous, that, were they to effect a conquest of America, it is then only that the distresses of America would begin. Neither would it signify anything to a man whether he be Whig or Tory. The people of England, and the ministry of that country, know us by no such distinctions. What they want is clear, solid revenue, and the modes which they would take to procure it, would operate alike on all. Their manner of reasoning would be short, because they would naturally infer, that if we were able to carry on a war of five or six years against them, we were able to pay the same taxes which they do.

I have already stated that the expence of conducting the present war, and the government of the several states, may be done for two millions sterling, and the establishment in the time of peace, for three quarters of a million.(3)

As to navy matters, they flourish so well, and are so well attended to by individuals, that I think it consistent on every principle of real use and economy, to turn the navy into hard money (keeping only three or four packets) and apply it to the service of the army. We shall not have a ship the less; the use of them, and the benefit from them, will be greatly increased, and their expence saved. We are now allied with a formidable naval power, from whom we derive the assistance of a navy. And the line in which we can prosecute the war, so as to reduce the common enemy and benefit the alliance most effectually, will be by attending closely to the land service.

I estimate the charge of keeping up and maintaining an army, officering them, and all expences included, sufficient for the defence of the country, to be equal to the expence of forty thousand men at thirty pounds sterling per head, which is one million two hundred thousand pounds.

I likewise allow four hundred thousand pounds for Continental expences at home and abroad.

And four hundred thousand pounds for the support of the several state governments — the amount will then be:

For the army 1,200,000 L.

Continental expences at home and abroad 400,000

Government of the several states 400,000

Total 2,000,000 L.

I take the proportion of this state, Pennsylvania, to be an eighth part of the thirteen United States; the quota then for us to raise will be two hundred and fifty thousand pounds sterling; two hundred thousand of which will be our share for the support and pay of the army, and Continental expences at home and abroad, and fifty thousand pounds for the support of the state government.

In order to gain an idea of the proportion in which the raising such a sum will fall, I make the following calculation:

Pennsylvania contains three hundred and seventy-five thousand inhabitants, men, women and children; which is likewise an eighth of the number of inhabitants of the whole United States: therefore, two hundred and fifty thousand pounds sterling to be raised among three hundred and seventy-five thousand persons, is, on an average, thirteen shillings and four pence per head, per annum, or something more than one shilling sterling per month. And our proportion of three quarters of a million for the government of the country, in time of peace, will be ninety-three thousand seven hundred and fifty pounds sterling; fifty

thousand of which will be for the government expences of the state, and forty-three thousand seven hundred and fifty pounds for Continental expences at home and abroad.

The peace establishment then will, on an average, be five shillings sterling per head. Whereas, was England now to stop, and the war cease, her peace establishment would continue the same as it is now, viz. forty shillings per head; therefore was our taxes necessary for carrying on the war, as much per head as hers now is, and the difference to be only whether we should, at the end of the war, pay at the rate of five shillings per head, or forty shillings per head, the case needs no thinking of. But as we can securely defend and keep the country for one third less than what our burden would be if it was conquered, and support the governments afterwards for one eighth of what Britain would levy on us, and could I find a miser whose heart never felt the emotion of a spark of principle, even that man, uninfluenced by every love but the love of money, and capable of no attachment but to his interest, would and must, from the frugality which governs him, contribute to the defence of the country, or he ceases to be a miser and becomes an idiot. But when we take in with it every thing that can ornament mankind; when the line of our interest becomes the line of our happiness; when all that can cheer and animate the heart, when a sense of honor, fame, character, at home and abroad, are interwoven not only with the security but the increase of property, there exists not a man in America, unless he be an hired emissary, who does not see that his good is connected with keeping up a sufficient defence.

I do not imagine that an instance can be produced in the world, of a country putting herself to such an amazing charge to conquer and enslave another, as Britain has done. The sum is too great for her to think of with any tolerable degree of temper; and when we consider the burden she sustains, as well as the disposition she has shewn, it would be the height of folly in us to suppose that she would not reimburse herself by the most rapid means, had she America once more within her power. With such an oppression of expence, what would an empty conquest be to her! What relief under such circumstances could she derive from a victory without a prize? It was money, it was revenue she first went to war for, and nothing but that would satisfy her. It is not the nature of avarice to be satisfied with any thing else. Every passion that acts upon mankind has a peculiar mode of operation. Many of them are temporary and fluctuating; they admit of cessation and variety. But avarice is a fixed, uniform passion. It neither abates of its vigor nor changes its object; and the reason why it does not, is founded in the nature of things, for wealth has not a rival where avarice is a ruling passion. One beauty may excel another, and extinguish from the mind of man the pictured remembrance of a former one: but wealth is the phoenix of avarice, and therefore it cannot seek a new object, because there is not another in the world.

I now pass on to shew the value of the present taxes, and compare them with the annual expence; but this I shall preface with a few explanatory remarks.

There are two distinct things which make the payment of taxes difficult; the one is the large and real value of the sum to be paid, and the other is the scarcity of the thing in which the

payment is to be made; and although these appear to be one and the same, they are in several instances not only different, but the difficulty springs from different causes.

Suppose a tax to be laid equal to one half of what a man's yearly income is, such a tax could not be paid, because the property could not be spared; and on the other hand, suppose a very trifling tax was laid, to be collected in pearls, such a tax likewise could not be paid, because they could not be had. Now any person may see that these are distinct cases, and the latter of them is a representation of ours.

That the difficulty cannot proceed from the former, that is, from the real value or weight of the tax, is evident at the first view to any person who will consider it.

The amount of the quota of taxes for this state for the year, 1780 (and so in proportion for every other state) is twenty millions of dollars, which at seventy for one, is but sixty-four thousand two hundred and eighty pounds three shillings sterling, and on an average, is no more than three shillings and five pence sterling per head, per annum, per man, woman and child, or threepence two-fifths per head per month. Now here is a clear, positive fact, that cannot be contradicted, and which proves that the difficulty cannot be in the weight of the tax, for in itself it is a trifle, and far from being adequate to our quota of the expence of the war. The quit-rents of one penny sterling per acre on only one half of the state, come to upwards of fifty thousand pounds, which is almost as much as all the taxes of the present year, and as those quit-rents made no part of the taxes then paid, and are now discontinued, the quantity of money drawn for public-service this year, exclusive of the militia fines, which I shall take notice of in the process of this work, is less than what was paid and payable in any year preceding the revolution, and since the last war; what I mean is, that the quit-rents and taxes taken together came to a larger sum then, than the present taxes without the quit-rents do now.

My intention by these arguments and calculations is to place the difficulty to the right cause, and shew that it does not proceed from the weight or worth of the tax, but from the scarcity of the medium in which it is paid; and to illustrate this point still further, I shall now shew, that if the tax of twenty millions of dollars was of four times the real value it now is, or nearly so, which would be about two hundred and fifty thousand pounds sterling, and would be our full quota, this sum would have been raised with more ease, and have been less felt, than the present sum of only sixty-four thousand two hundred and eighty pounds.

The convenience or inconvenience of paying a tax in money arises from the quantity of money that can be spared out of trade.

When the emissions stopt, the continent was left in possession of two hundred millions of dollars, perhaps as equally dispersed as it was possible for trade to do it. And as no more was to be issued, the rise or fall of prices could neither increase nor diminish the quantity. It therefore remained the same through all the fluctuations of trade and exchange.

Now had the exchange stood at twenty for one, which was the rate Congress calculated upon when they arranged the quota of the several states, the latter end of last year, trade would have been carried on for nearly four times less money than it is now, and consequently the twenty millions would have been spared with much greater ease, and when collected would have been of almost four times the value that they now are. And on the other hand, was the depreciation to be ninety or one hundred for one, the quantity required for trade would be more than at sixty or seventy for one, and though the value of them would be less, the difficulty of sparing the money out of trade would be greater. And on these facts and arguments I rest the matter, to prove that it is not the want of property, but the scarcity of the medium by which the proportion of property for taxation is to be measured out, that makes the embarrassment which we lie under. There is not money enough, and, what is equally as true, the people will not let there be money enough.

While I am on the subject of the currency, I shall offer one remark which will appear true to every body, and can be accounted for by nobody, which is, that the better the times were, the worse the money grew; and the worse the times were, the better the money stood. It never depreciated by any advantage obtained by the enemy. The troubles of seventy six, and the loss of Philadelphia in seventy seven, made no sensible impression on it, and every one knows that the surrender of Charlestown did not produce the least alteration in the rate of exchange, which, for long before, and for more than three months after, stood at sixty for one. It seems as if the certainty of its being our own, made us careless of its value, and that the most distant thoughts of losing it made us hug it the closer, like something we were loth to part with; or that we depreciate it for our pastime, which, when called to seriousness by the enemy, we leave off to renew again at our leisure. In short, our good luck seems to break us, and our bad makes us whole.

Passing on from this digression, I shall now endeavor to bring into one view the several parts which I have already stated, and form thereon some propositions, and conclude.

I have placed before the reader, the average tax per head, paid by the people of England; which is forty shillings sterling.

And I have shewn the rate on an average per head, which will defray all the expences of the war to us, and support the several governments without running the country into debt, which is thirteen shillings and four pence.

I have shewn what the peace establishment may be conducted for, viz., an eighth part of what it would be, if under the government of Britain.

And I have likewise shewn what the average per head of the present taxes is, namely, three shillings and five pence sterling or five pence per month; and that their whole yearly value in sterling is only sixty four thousand two hundred and eighty pounds. Whereas our quota, to keep the payments equal with the expences, is two hundred and fifty thousand pounds. Consequently there is a deficiency of one hundred and eighty five thousand seven hundred

and twenty pounds, and the same proportion of defect, according to the several quotas, happens in every other state. And this defect is the cause why the army has been so indifferently fed, clothed and paid. It is the cause, likewise, of the nerveless state of the campaign, and the insecurity of the country. Now, if a tax equal to thirteen and fourpence per head, will remove all these difficulties, and make people secure in their homes, leave them to follow the business of their stores and farms unmolested, and not only drive out but keep out the enemy from the country; and if the neglect of raising this sum will let them in, and produce the evils which might be prevented- on which side, I ask, does the wisdom, interest and policy lie? Or, rather would it not be an insult to reason, to put the question. The sum when proportioned out according to the several abilities of the people, can hurt no one, but an inroad from the enemy ruins hundreds of families.

Look at the destruction done in this city. The many houses totally destroyed, and others damaged; the waste of fences in the country round it, besides the plunder of furniture, forage, and provisions. I do not suppose that half a million sterling would reinstate the sufferers; and, does this, I ask, bear any proportion to the expence that would make us secure? The damage, on an average, is at least ten pounds sterling per head, which is as much as thirteen shillings and fourpence per head comes to for fifteen years. The same has happened on the frontiers, and in the Jerseys, New York, and other places, where the enemy has been, Carolina and Georgia are likewise suffering the same fate.

That the people generally do not understand the insufficiency of the taxes to carry on the war, is evident, not only from common observation, but from the construction of several petitions which were presented to the assembly of this state, against the recommendation of congress of the 18th of March last, for taking up and funding the present currency at forty for one, and issuing new money in its stead. The prayer of the petition was, that the currency might be appreciated by taxes (meaning the present taxes) and that part of the taxes be applied to the support of the army, if the army could not be otherwise supported. Now it could not have been possible for such a petition to have been presented, had the petitioners known, that so far from part of the taxes being sufficient for the support of the whole of them falls three fourths short of the year's expences.

Before I proceed to propose methods by which a sufficiency of money may be raised, I shall take a short view of the general state of the country.

Notwithstanding the weight of the war, the ravages of the enemy, and the obstructions she has thrown in the way of trade and commerce, so soon does a young country outgrow misfortune, that America has already surmounted many that heavily oppressed her. For the first year or two of the war, we were shut up within our ports, scarce venturing to look towards the ocean. Now our rivers are beautified with large and valuable vessels, our stores filled with merchandise, and the produce of the country has a ready market, and an advantageous price. Gold and silver, that for a while seemed to have retreated again within the bowels of the earth, have once more risen into circulation, and every day adds new strength to trade, commerce and agriculture. In a pamphlet, written by Sir John Dalrymple,

and dispersed in America in the year 1775, he asserted that two twenty-gun ships, nay, says he, tenders of those ships, stationed between Albermarle sound and Chesapeake bay, would shut up the trade of America for 600 miles. How little did Sir John Dalrymple know of the abilities of America!

While under the government of Britain, the trade of this country was loaded with restrictions. It was only a few foreign ports which we were allowed to sail to. Now it is otherwise; and allowing that the quantity of trade is but half what it was before the war, the case must shew the vast advantage of an open trade, because the present quantity under her restrictions could not support itself; from which I infer, that if half the quantity without the restrictions can bear itself up nearly, if not quite, as well as the whole when subject to them, how prosperous must the condition of America be when the whole shall return open with all the world. By the trade I do not mean the employment of a merchant only, but the whole interest and business of the country taken collectively.

It is not so much my intention, by this publication, to propose particular plans for raising money, as it is to shew the necessity and the advantages to be derived from it. My principal design is to form the disposition of the people to the measures which I am fully persuaded it is their interest and duty to adopt, and which need no other force to accomplish them than the force of being felt. But as every hint may be useful, I shall throw out a sketch, and leave others to make such improvements upon it as to them may appear reasonable.

The annual sum wanted is two millions, and the average rate in which it falls, is thirteen shillings and fourpence per head.

Suppose, then, that we raise half the sum and sixty thousand pounds over. The average rate thereof will be seven shillings per head.

In this case we shall have half the supply that we want, and an annual fund of sixty thousand pounds whereon to borrow the other million; because sixty thousand pounds is the interest of a million at six per cent. and if at the end of another year we should be obliged, by the continuance of the war, to borrow another million, the taxes will be increased to seven shillings and sixpence; and thus for every million borrowed, an additional tax, equal to sixpence per head, must be levied.

The sum to be raised next year will be one million and sixty thousand pounds: one half of which I would propose should be raised by duties on imported goods, and prize goods, and the other half by a tax on landed property and houses, or such other means as each state may devise.

But as the duties on imports and prize goods must be the same in all the states, therefore the rate per cent. or what other form the duty shall be laid, must be ascertained and regulated by congress, and ingrafted in that form into the law of each state; and the monies

arising therefrom carried into the treasury of each state. The duties to be paid in gold or silver.

There are many reasons why a duty on imports is the most convenient duty or tax that can be collected, one of which is, because the whole is payable in a few places in a country, and it likewise operates with the greatest ease and equality, because as every one pays in proportion to what he consumes, so people in general consume in proportion to what they can afford; and therefore the tax is regulated by the abilities which every man supposes himself to have, or in other words, every man becomes his own assessor, and pays by a little at a time, when it suits him to buy. Besides, it is a tax which people may pay or let alone by not consuming the articles; and though the alternative may have no influence on their conduct, the power of choosing is an agreeable thing to the mind. For my own part, it would be a satisfaction to me was there a duty on all sorts of liquors during the war, as in my idea of things it would be an addition to the pleasures of society to know, that when the health of the army goes round, a few drops, from every glass becomes theirs. How often have I heard an emphatical wish, almost accompanied by a tear, "Oh, that our poor fellows in the field had some of this!" Why then need we suffer under a fruitless sympathy, when there is a way to enjoy both the wish and the entertainment at once.

But the great national policy of putting a duty upon imports is, that it either keeps the foreign trade in our own hands, or draws something for the defence of the country from every foreigner who participates in it with us.

Thus much for the first half of the taxes, and as each state will best devise means to raise the other half, I shall confine my remarks to the resources of this state.

The quota then of this state of one million and sixty thousand pounds will be one hundred and thirty-three thousand two hundred and fifty pounds, the half of which is sixty-six thousand six hundred and twenty-five pounds; and supposing one fourth part of Pennsylvania inhabited, then a tax of one bushel of wheat on every twenty acres of land, one with another, would produce the sum, and all the present taxes to cease. Whereas, the tithes of the bishops and clergy in England, exclusive of the taxes, are upwards of half a bushel of wheat on every single acre of land, good and bad, throughout the nation.

In the former part of this paper, I mentioned the militia fines, but reserved speaking of the matter, which I shall now do: The ground I shall put it upon is, that two millions sterling a year will support a sufficient army, and all the expences of war and government, without having recourse to the inconvenient method of continually calling men from their employments, which, of all others, is the most expensive and the least substantial. I consider the revenues created by taxes as the first and principal thing, and fines only as secondary and accidental things. It was not the intention of the militia law to apply the fines to anything else but the support of the militia, neither do they produce any revenue to the state, yet these fines amount to more than all the taxes; for taking the muster-roll to be sixty thousand men, the fine on forty thousand who may not attend, will be sixty thousand

pounds sterling, and those who muster, will give up a portion of time equal to half that sum, and if the eight classes should be called within the year, and one third turn out, the fine on the remaining forty thousand would amount to seventy-two millions of dollars, besides the fifteen shillings on every hundred pounds of property, and the charge of seven and a half per cent. for collecting, in certain instances which, on the whole, would be upwards of two hundred and fifty thousand pounds sterling.

Now if those very fines disable the country from raising a sufficient revenue without producing an equivalent advantage, would it not be for the ease and interest of all parties to increase the revenue, in the manner I have proposed, or any better, if a better can be devised, and cease the operation of the fines? I would still keep the militia as an organized body of men, and should there be a real necessity to call them forth, pay them out of the proper revenues of the state, and increase the taxes a third or fourth per cent. on those who do not attend. My limits will not allow me to go further into this matter, which I shall therefore close with this remark; that fines are, of all modes of revenue, the most unsuited to the minds of a free country. When a man pays a tax, he knows that the public necessity requires it, and therefore feels a pride in discharging his duty; but a fine seems an atonement for neglect of duty, and of consequence is paid with discredit, and frequently levied with severity.

I have now only one subject more to speak of, with which I shall conclude, which is, the resolve of congress of the 18th of March last, for taking up and funding the present currency at forty for one, and issuing new money in its stead.

Every one knows that I am not the flatterer of congress, but in this instance they are right; and if that measure is supported, the currency will acquire a value, which, without it, it will not. But this is not all: It will give relief to the finances until such time as they can be properly arranged, and save the country from being immediately doubled taxed under the present mode. In short, support that measure, and it will support you.

I have now waded through a tedious course of difficult business, and over an untrodden path. The subject on every point in which it could be viewed was entangled with perplexities, and enveloped in obscurity, yet such are the resources of America, that she wants nothing but system to insure success.

COMMON SENSE.

PHILADELPHIA, Oct. 4, 1780.

P. S. While this paper was preparing for the press, the treachery of General Arnold became known, and engrossed the attention and conversation of the public; and that, not so much on account of the traitor as the magnitude of the treason, and the providence evident in the discovery. The matter, as far as it is at present known, is thus briefly related.

General Arnold about six weeks before had obtained the command of the important post of West Point, situated on the North river, about sixty miles above New York, and an hundred below Albany, there being no other defenceable pass between it and the last mentioned place. At what time, or in what manner, he first entered into a negotiation with the enemy for betraying the fort and garrison into their hands, does not yet appear.

While Arnold commanded at West Point, General Washington and the Minister of France went to Hartford in Connecticut, to consult on matters, in concert with Admiral Terney, commander of the French fleet stationed at Rhode Island. In the mean time Arnold held a conference with Major Andre, Adjutant General to General Clinton, whom he traitorously furnished with plans of the fort, state of the garrison, minutes of the last council of war, and the manner in which he would post the troops when the enemy should attempt a surprise; and then gave him a pass, by the name of Mr. John Anderson, to go to the lines at the White Plains or lower, if he Mr. Anderson thought proper, he being (the pass said) on public business.

Thus furnished, Andre parted from Arnold, set off for New York, and had nearly arrived at the extent of our lines, when he was stopped by a party of militia, to whom he produced his pass, but they, not being satisfied with his account, insisted on taking him before the commanding officer, Lieut. Col. Jamieson. Finding himself in this situation, and hoping to escape by a bribe, he offered them his purse, watch and a promise of any quantity of goods they would accept, which these honest men nobly and virtuously scorned, and confident with their duty took him to the proper officer. On examination there was found on him the above mentioned papers and several others, all in the handwriting of General Arnold, and finding himself thus detected, he confessed his proper name and character. He was accordingly made a close prisoner, and the papers sent off by express to West Point, at which place General Washington had arrived soon after the arrival of the packet. On this disclosure, he went in quest of Arnold, whom he had not seen that day, but all that could be learned was that Arnold had received a letter some short time before which had much confused him, since which he had disappeared. Colonel Hamilton, one of General Washington's aids, with some others were sent after him, but he, having the start, eluded the pursuit, took boat under pretence of a flag, and got on board the Vulture sloop of war lying in the North river; on which it may be truly said, that one vulture was receiving another. From on board this vessel he addressed a letter to General Washington, which, in whatever light it may be viewed, confirms him a finished villain.

The true character of Arnold is that of a desperado. His whole life has been a life of jobs; and where either plunder or profit was the object, no danger deterred, no principle restrained him. In his person he was smart and active, somewhat diminutive, weak in his capacities and trifling in his conversation; and though gallant in the field, was defective in the talents necessary for command. The early convulsion of the times afforded him an introduction into life, to the elegance of which he was before a stranger, and the eagerness of the public to reward and encourage enterprise, procured him at once both applause and promotion. His march to Quebec gave him fame, and the plunder of Montreal put the first

stamp to his public character. His behaviour at Danbury and Saratoga once more covered over his crimes, which again broke forth in the plunder of Philadelphia, under pretence of supplying the army. From this time, the true spring of his conduct being known, he became both disregarded and disesteemed, and this last instance of his treachery has proved the public judgment right.

When we take a review of the history of former times, it will turn out to the honor of America, that, notwithstanding the trying variety of her situation, this is the only instance of defection in a general officer; and even in this case the unshaken honesty of those who detected him heightens the national character, to which his apostasy serves as a foil. From the nature of his crime, and his disposition to monopolize, it is reasonable to conclude he had few or no direct accomplices. His sole object was to make a monied bargain; and to be consistent with himself, he would as readily betray the side he has deserted to, as that he deserted from.

But there is one reflection results from this black business that deserves notice, which is that it shows the declining power of the enemy. An attempt to bribe is a sacrifice of military fame, and a confession of inability to conquer; as a proud people they ought to be above it, and as soldiers to despise it; and however they may feel on the occasion, the world at large will despise them for it, and consider America superior to their arms.

C. S.

Footnotes:

This is taking the highest number that the people of England have been, or can be rated at.

The following is taken from Dr. Price's state of the taxes of England.

An account of the money drawn from the public by taxes, annually, being the medium of three years before the year 1776.

Amount of customs in England 2,528,275 L.

Amount of the excise in England 4,649,892

Land tax at 3s. 1,300,000

Land tax at 1s. in the pound 450,000

Salt duties 218,739

Duties on stamps, cards, dice, advertisements, bonds, leases, indentures, newspapers,

almanacks, etc. 280,788

Duties on houses and windows 385,369

Post office, seizures, wine licences, hackney coaches, etc. 250,000

Annual profits from lotteries 150,000

Expense of collecting the excise in England 297,887

Expense of collecting the customs in England 468,703

Interest of loans on the land tax at 4s. expense of collection, militia, etc. 250,000

Perquisites, etc. to custom-house officers, &c. supposed 250,000

Expense of collecting the salt duties in England 10 1/2 per cent. 27,000

Bounties on fish exported 18,000

Expense of collecting the duties on stamps, cards,

advertisements, etc. at 5 and 1/4 per cent. 18,000

Total 11,642,653 L.

I have made the calculations in sterling, because it is a rate generally known in all the states, and because, likewise, it admits of an easy comparison between our expenses to support the war, and those of the enemy. Four silver dollars and a half is one pound sterling, and three pence over.