



Bodleian Libraries

UNIVERSITY OF OXFORD

This book is part of the collection held by the Bodleian Libraries and scanned by Google, Inc. for the Google Books Library Project.

For more information see:

<http://www.bodleian.ox.ac.uk/dbooks>



This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 2.0 UK: England & Wales (CC BY-NC-SA 2.0) licence.

A

LETTER,

ADDRESSED TO

C. C. Curwen, Esq. M. P.

ON THE

POOR LAWS,

CONTAINING

A Safe, Easy, and Economical

SUBSTITUTE

FOR

The present System.

Warwick :

PRINTED AND SOLD BY HENRY SHARPE, HIGH-STREET; AND MAY BE
HAD OF MESSRS. RIVINGTON, ST. PAUL'S CHURCH-YARD, LONDON;
HOLLASON, AND MERRIDEW, COVENTRY; BEILBY AND CO.
BIRMINGHAM; AND ALL OTHER BOOKSELLERS.

1817.

Price One Shilling & Sixpence.



LETTER.

SIR,

THE prominent and distinguished part which you have taken in the present Sessions of Parliament, by venturing to attack the long established system of Poor Laws, induces me to address to you this letter, the composition of which is prompted, not by any vain ideas that the plan it will develope on this important subject, is more entitled to attention than many others which have been submitted to the world, but by an imperative sense of duty, and a conviction that, in the present times, individuals should not hesitate to incur the slight trouble attending the promulgation of opinions, which can certainly produce no evil effects, and may perchance work some good.

THAT the wants and necessities of the poorer classes in the State must be relieved, in some way or other, by contributions from the more opulent members, is a position, which few persons, who have contemplated the dependance of each rank in civilized society upon the other, will hesitate to grant ; but whether those contributions should flow from the spontaneous benevolence of the superior and richer ranks, or whether they should arise from a compulsory taxation on the property of those ranks, is, and perhaps always may be, matter for argument and discussion. This question does not, however, in these times, press for much attention, as, however, any persons may doubt the efficacy or benefit of a system of Poor Laws like our own, and may regret its first establishment, still, situated as this country now is, continued as the system has been for so long a period of time, there are, one should think, few who would now have the boldness to risk its absolute discontinuance.

ATTACHMENT to ancient institutions is a feeling that is well known to predominate with persons in every rank of society, and it is very generally believed, that the Committee lately

appointed by the House of Commons, have determined to adhere, as much as possible, to the system of Poor Laws heretofore existing; and have actually decided on an amelioration of the law of settlement. Of this fact, you, Sir, must have better means to judge than the writer of this; but, great as probably would be the benefit to arise from any amendment of a system, established at a time when the population, manufactures, commerce, property, and senatorial knowledge of this country, were comparatively insignificant; still, would it not be more politic, entirely to new model the system, and adapt it to the present existing circumstances of this now powerful kingdom? What period could with more propriety be selected for arranging with effect, a well founded plan, to relieve, when necessary, the distresses of our indigent fellow countrymen, than the times in which we live,—when our suffering brethren have drank almost the very dregs of misery and wretchedness, and sad experience renders so unnecessary any imaginary pictures of distress, that it may be fairly presumed, any method adapted to meet with efficacy the present exigencies of poverty, will be effectual to satisfy the cravings of pauperism at

its acme ? God forbid that any state of things worse than the present, should ever exist in this land; and why should we not at once avail ourselves of the opportunity afforded us, by consideration of the evils experienced in the present system of Poor Laws, at once to discontinue and remove such parts as are found oppressive, or improper in any respect, and substitute, if possible, in their place, remedies, simple both in theory and practice ?

To discuss the different projects suggested by various philosophers and political economists, on the subject of the present, or any system of Poor Laws, is not more foreign to my purpose than it is beyond my power. The evils which have been heretofore felt, and are now most powerfully exhibited as connected with, and originating from, the present practical system, it will be my endeavour briefly to point out, and subsequently, Sir, to request your attention to the plan which it has often occurred to me might be substituted in its stead, without occasioning any violent changes in its apparent operations, or checking for an instant the accustomed channels of relief.

THE acknowledged evils attending the present system of Poor Laws, appear to be comprised in the six following branches, that is to say:—

1.—*The manner in which it affects different species of Property.*

2.—*The useless and improper manner in which Overseers are employed.*

3.—*The expence of Appeals, the grounds thereof, and the evil consequences attending them.*

4.—*The loss of time to Magistrates attending Courts of Quarter Sessions.*

5.—*The method of removing Paupers and the expence thereof.*

6.—*The injury done to the morals of the people by the ease with which parochial relief is obtained.*

Each of which shall be noticed in succession; and,

FIRST.—*The manner in which the Poor's Rate affects the different species of Property.*

DOUBTLESS it was the intention of those who originally framed the Poor Laws, that every branch of property should bear its share of the burthens created by their enactment. The la-

bouring classes are the sinews of the state, and therefore, as every person derives benefit from their exertions, while active and able to work, so every person, having the means, ought to contribute towards the supply of their wants when reduced to distress by sickness, old age, or any other cause, except idleness or profligacy. Property, in England, is divisible into real and personal, the former of which is altogether visible and tangible, while much of the latter is invisible, and ascertainable only by its actual possessor; such is money in the funds and at interest, household goods, stock in trade, &c.; consequently, though each sort of property is liable to pay to the relief of the Poor, in point of fact, the difficulty of assessing parts of personal estate is so great, as to amount to a total exemption, and the whole burthen of the relief falls upon the real estate, and upon that part of personal estate consisting of leasehold land and buildings. Thus, the large monied capitals arising from manufactures and commerce, highly beneficial no doubt to the country, contribute nothing towards the support of the Poor, though derived immediately from the labour of the lower classes, and though the creation of such commercial fortunes, has, from well known causes, most probably added

much to the number of paupers : the fundholders also, who are the main springs of war, the destruction of commerce, and therefore the promoters of pauperism in a double ratio, feel not the effects of the evils they create, and without sharing the incumbrances, enjoy all the substantial benefits of real and tangible property. That this is a system of equity and justice, few, it is thought, will venture to assert ; that a system for general relief ought to be founded on principles of general contribution, and if otherwise founded, ought to be amended, is what few will venture to deny ; and that a system for relief of the poor by general contribution, on principles of equity and justice, is possible and practicable, it is hoped, may be hereafter clearly shewn.

SECONDLY.—The useless and improper manner in which Overseers of the Poor are employed.

THE Poor Laws were originally projected at a time when the population of the country was small, when there were few towns in which large manufactories were carried on—when time was of much less importance than it now is,—and when it was expected that none but the most indigent and distressed objects would apply for

relief. Persons were therefore appointed to collect a rate on the inhabitants, and to distribute the amount thus raised, among the indigent and necessitous, whose cases they were to *over see* or *look*. Easy as it might have been, in those early times, to perform the duties of an Overseer, the task, particularly in large manufacturing districts, is now become so arduous, that it is almost impossible for a conscientious person to perform the duties of his office with satisfaction to himself, and, at the same time, pay that necessary attention to the management of his own private affairs, so incumbent upon every good citizen. As every person, even slightly acquainted with the method in which the concerns of a parish are now managed, must be aware of these facts, it would be useless to enter into detail on the matter; and you, Sir, must be well convinced, that a system which interferes with private affairs, so much as to be manifestly prejudicial to individuals, as is the case with the one under discussion, cannot be beneficial to the public, and should not be persisted in, if any prospect exists that any remedy may be provided less injurious to the Overseer, and yielding, at a diminished expence, more proper and effectual relief to the poor, and of course more benefit to the country at large.

II

THIRDLY.—*The expence of Appeals, the grounds thereof, and the evil consequences attending them.*

By accounts obtained from the several counties in this kingdom, it is understood, that the annual average of expences attending the prosecution of public appeals relative to paupers, amounts, at the least, to the enormous sum of £200,000.; in addition to which should be reckoned, the large sums annually expended in private appeals as to the quantum of rates. To shew the absurdity of the grounds on which so many of these public appeals rest, it is only necessary to direct the attention to a few of the circumstances, under which settlements are determined :—How often does it happen, that a man, who has spent an honest life in a parish, is driven from it, in a time of adversity and old age, because the opinion of one land surveyor is preferred to another at the Quarter Sessions, as to the value of his tenancy ; or because some wary master, whom he has faithfully served, has, in engaging his assistance, adopted a peculiar method of hiring :—How hard is the case of an industrious, but distressed individual, who is sent from parish to parish, before he can find a

resting place, because he has been induced, from a prospect of improving his circumstances, to quit the place of his birth, or his apprenticeship, and has not found it convenient to remain a given length of time in one spot, or comply with regulations that it was not in his power consistently to satisfy. How often does the difficulty of proof, in settlement cases, totally baffle and destroy every principle of law, justice, and equity? At what heavy expences are aged persons, both as paupers and witnesses, dragged to the Court of Quarter Sessions, not merely from distant parts of the county in which they are held, but from other counties? How often does it occur, that aged paupers, or youthful ones, of evil dispositions, do not hesitate to attempt to establish a settlement in a favourite parish, by means of the grossest perjury? How often too does it happen, that even parish officers, in order to gain the favor of their fellow parishioners, stoop to use the vilest arts and equivocations, in order to get rid of a troublesome pauper, whose poverty is his only crime? How often is the proper decision of the law, as now framed, totally prevented by the negligence of an Overseer or Attorney, in not bringing, or not producing, at the Sessions, proper, or rather

strictly legal, documents? And how often does the ingenuity of Counsel so perplex and divide a Bench of Magistrates, that the decisions of one Court of Quarter Sessions are often over-ruled at a succeeding one, and the stability of the law of settlements so invalidated, that what is law in one county, may perchance not be considered so in the next? How often are even the personal feelings of Magistrates implicated in appeals against their orders of removal; and still more, how often does an opulent parish, in opposition to every principle of justice and equity, by threats of resisting appeals, compel more insignificant parishes to submit to grievances, rather than incur the expence of a contest? And lastly, how little benefit arises to any branches of the community from the expenditure of the money now necessarily employed in every appeal? As to private appeals on the quantum of rates, or the liability to be rated, what mischiefs do they not engender,—what evil dispositions do they not encourage,—what party spirit, malice, and uncharitableness, do they not create and nourish? Surely, Sir, a system, attended with such glaring evils, should be not partially, but, if possible, radically ameliorated; and let us hope, that every attempt towards effecting a beneficial reform, may pro-

duce some good result, though not so much as might be wished.

FOURTHLY.—*The loss of time to Magistrates attending Courts of Quarter Sessions.*

To no class of persons in this realm, are its inhabitants under greater obligations, than to the upright, enlightened, and independent gentry of the country, who take upon themselves, and execute, with impartiality and just discrimination, the arduous, and often painful, office of Magistrates. It is the duty of every one to facilitate as much as possible their labours; but how much are the meetings of these gentlemen at the Quarter Sessions, in order to dispose of the business of the County, impeded by the elongated orations of advocates, in settlement cases, where a desire to shew skill and ingenuity as a lawyer, too often leads to elaborate discussion and tedious argument, when the real merits of a case have been sufficiently developed, to render it even unnecessary to attempt '*to throw dust in the eyes of Magistrates*'* ; and how often are the superior Courts of Justice unprofitably en-

* A long robe expression, as I am informed; as is also the term "*Quarter Sessions Law*," meaning nothing complimentary to its character.

gaged, in deciding trivial questions arising on settlement cases, the results of which are of little consequence to society at large. Most assuredly, Sir, it must be possible to avoid these delays in the administration of justice, by rendering them unnecessary; and thus, by shortening the duration of Sessions, lessen the expences thereof to Counties, and the Administrators of the Law.

FIFTHLY.—The method of removing Paupers, and the expence thereof.

UPON this subject, little need be said, for cold must be the heart, and unenviable the feelings of any one, who can for a moment vindicate the plan, by which the aged and infirm members of the poorer classes in society, if reduced by distress to apply for parochial assistance, are conveyed, or obliged to travel in this Christian country, from place to place, in the most inclement seasons, unheeded, unprotected, and exposed to the scoff and derision of their unreflecting brethren. The money paid for removal of paupers, would maintain many in comfort, and the expence attending this mockery of humanity, one should have thought, would, 'ere this, have occasioned its cessation, had no other

feelings prompted its discontinuance ; but, independent of such paltry considerations, shall the people of this land, so celebrated for their humanity to the suffering natives of distant climes, —so benevolent and prompt to relieve the distresses of their poorer neighbours at home,—shall we, when we behold the misery of our pauper brethren, involuntarily dragged from those favourite spots which they had selected as their homes, to end their days in places, which have, from long absence, ceased to convey to them any pleasures of association, from the recollection of earlier years ;—shall we, when opportunity occurs, to revise and ameliorate, or perhaps abolish, so disgraceful and odious a system ;—shall we, who feel and enjoy all the blessings of Providence, and profess the doctrines of Christianity, hesitate to lend our aid towards effecting a benefit so devoutly to be wished, and so easy to be attained ?

LASTLY.—*It appears to me, that much injury is done to the morals of the people, by the ease with which parochial relief is now obtained.*

IN ancient times, when the objects of parochial relief were few, and time was allow-

ed for inspection of the cases in which assistance was required, imposition was easily detected, and the scrutiny to which parties were subject, led them to be careful and frugal in their habits, and discreet in the general character of their lives; added to which, the smallness of the numbers to whom relief was granted, rendered them conspicuous and distinct from their surrounding brethren:—Hence arose that sensation of horror which formerly existed among the lower classes of the community, at the idea of being obliged to receive parochial aid,—hence arose the feeling of honourable contempt for those, who, from improper conduct, became pensioners on their neighbours' bounty, and that feeling of real pity for those, who were, by dire and unprovoked necessity, obliged so to humble themselves in public estimation—and hence arose a powerful stimulus to honest industry and exertion. Fortunately, this same happy spirit of independence still operates to a considerable extent, but how severe a shock has it sustained, from the ease with which indolent and designing persons have found means to impose upon the humanity of Overseers, who, from the absurd employment continued to them, of collecting rates, and the multiplication of real objects of

charity, have been, in large manufacturing districts, entirely prevented from making enquiry into the cases which they relieved, and have, therefore, unintentionally squandered the property entrusted to their hands, and often have become patrons of the vicious and unworthy, while they considered themselves relieving the virtuous and deserving. The idea that a fund is always in existence, available to them as a matter of right, if reduced by any means to distress, has had a most injurious effect on the lower orders, which can only be counteracted by some plan restraining the claims for relief from a public fund, to those whose sufferings and conduct render them, in the opinion of their neighbours, deserving objects. The comparative ease in which the vicious and designing, who obtain, improperly, assistance from the Parish, appear to live, has a tendency to destroy the energies of the industrious, who are merely striving, by laborious exertions, to obtain those comforts, which they observe their less scrupulous neighbours possess without difficulty: This gradually diminishes the feeling of shame, which formerly prevailed so strongly to restrain application to the public fund; and finally, all ideas of honor and morality, are absorbed in the more powerful love

of present ease and enjoyment, and the name of pauper, becoming common, loses much, if not all, of its disgrace. This evil, which has increased to an alarming extent, may be remedied by the adoption of any method which would permit Overseers to employ themselves in investigating, from time to time, the state of their respective parishes. To other persons, perhaps, different objections may appear to the present system of Poor Laws, than what have been here so shortly stated, and so briefly noticed; but, if there be any foundation for only half the evils which have occurred to recollection, the subject demands, and invites inquiry and serious attention.

WITH your permission, Sir, I shall now proceed to bring under your consideration, the plan which has been more than once alluded to in this letter, as a substitute for much of the present system of Poor's Laws, few parts of which appear necessary to remain in use. The outlines of this altered scheme being first laid down, it will be my endeavour to point out its advantages, and the method in which it will supply the place of the one which it is intended to supersede. The propositions are as follow, viz:—

LET Overseers of the Poor be annually appointed in each Parish, as they are under the present Poor Laws—Let them be liable to the same restraints from Parishioners to which they are now subject—Let a sum of money be annually voted by Parliament, for relief of the Poor throughout the realm, as is now done for support of the army and navy—Let this annual amount be placed under the direction and management of an officer and his assistants; who shall, at the close of each quarter of a year, render to Parliament an account, in gross, of the state of the fund—Let this officer transmit, in advance, to the Chairman of the Quarter Sessions, or Treasurer in each County, such sum as shall be probably sufficient for relief of the Poor in each County, during the ensuing quarter of a year, each issue, and the surplus of any former issue, to be accounted for in gross sums, to the office above, within six months after the issue made—Let the Chairman of each Court of Quarter Sessions divide the sum placed under his controul, into as many parts as there are hundreds or divisions within the County, and in such proportions, as shall probably be requisite for the relief of the poor in each hundred or division, for the ensuing quarter of a year; and one of such parts, (by order upon

the Treasurer of the County, countersigned by the Clerk of the Peace) place at the disposal of the high constable, or chief officer of each hundred or division, the amount of such issue, and surplus of any former issue, to be accounted for in gross sums, and upon oath, to the Chairman at the Quarter Sessions, which shall be held at the end of six months, from the date of the warrant authorising such issue—Let the high constable, or chief officer of each hundred or division, within three days after receiving such warrant, subdivide the sum placed at his disposal, into as many parts as there are parishes, or portions of parishes, within his hundred or division, and in such proportions as shall probably be requisite for the relief of the poor in each parish, or portion of a parish, for the ensuing quarter of a year; and for payment of one of such parts, give an order on the Treasurer of the County, payable to the Overseers, or Overseer of each parish, or portion of a parish, upon cheques drawn by such Overseers or Overseer, from time to time, upon the Treasurer, countersigned by two Magistrates for the County, as an authority for the payment thereof, in imitation of the present allowance of rates; the amount of such issue, and the sur-

plus of any former issue, to be accounted for in gross sums, to the said high constable, or chief officer, at least seven days before the Quarter Sessions, which shall be held after the end of three months, and before the end of six months, from the date of the said order on the Treasurer of the County; the gross accounts of such Overseers or Overseer, having been first sworn to before a Magistrate of the County, as being correspondent with the accounts of the said Overseers or Overseer, exhibited on oath to the said Magistrate, in detail, and approved at a vestry meeting of parishioners, previously held for the purpose of inspecting the same.—Let the Bastardy Laws remain in force, as now constituted, and let Overseers be obliged to account to the high constable, or chief officer of the hundred or district, in gross, and to the parishioners, in detail, for all sums received or paid under these laws, as an addition to the issues made as before mentioned.—Let the Overseers of the Poor grant relief to any indigent and necessitous poor, being either accidentally, or permanently, in their Parish; having either first taken the trouble to inquire into their situation, or being satisfied thereof, by certificate from two respectable housekeepers, and the Mi-

nister of the Church, chapel, or place of religious worship, which the applicant frequents; such certificate to be an indemnity to the Overseer, unless warned by other inhabitant housekeepers.—Let any person, resident for six months in a parish, and paying King's taxes, be at liberty to appeal to the next Quarter Sessions, against the accounts of the Overseers or Overseer of such Parish, giving notice of such intention, within fourteen days after the accounts have been sworn to, and specifying the particulars of his objections—Let Overseers, in the first instance, be obliged to defend their accounts at their own expence, and let it be in the discretion of the Court of Quarter Sessions, to allow either the Overseer, or the Appellant, or both, or neither, the amount of their costs from the parish funds—Let any fees, to be payable to the Clerk of the Peace, or Treasurer of the County, be in the discretion of the Court of Quarter Sessions, and charged in the accounts of the next Overseers—Let all persons receiving parish relief, be compellable, in the discretion of the Overseers or Overseer, to work in some manner, and let the produce of his, or her labour, after an extra allowance to the pauper, be applied towards the general parish fund, and accounted

for, in gross sums, to the high constable, or chief officer of the hundred or division, and to the parishioners, in detail, as an addition to the issues before-named.

SUCH, Sir, is an hasty sketch of the plan which is submitted to your consideration, as the groundwork of a system for the proper and effectual, not indiscriminate, relief of the Poor within these realms. To mature it must require consideration and attention, but its foundations, as they appear to me, perhaps through an improper medium, are principles of equity, justice, economy, humanity, morality, religion, and sound policy ; while the simplicity of its arrangements makes it easy of adoption.

TEDIOUS as you may perhaps have considered the detail into which the nature of the subject has obliged me to enter, permit me to trespass on your attention for a few moments longer, while the advantages of thus new modelling an ancient system are very briefly set forth.

THE proposed plan is, in the first place, equitable and just ; because, the fund for distri-

bution being taken from the general produce of taxation throughout the empire, every description of persons contribute either directly or indirectly towards the same. Every consumer of exciseable commodities, the landholder, the fundholder, the commercial man, and in fact every inhabitant of the kingdom, according to his estate, property, and consumption of luxury, will furnish, imperceptibly, a due proportion towards the maintenance of the distressed and disordered portions of the body politic.

SECONDLY—it is economical in every respect, as regards both expenditure of money and of time; as must be evident, when it is considered, that the distribution of a fund to which all contribute, would be carefully observed by all, and every means will be used to prevent imposition on the guardians of it; and further, what immense sums, now annually squandered, as before alluded to, in appeals at Sessions, and the removal of paupers, would be saved; while, under the proposed plan, the only expences to be incurred, would be those attending the rarely occurring appeals against Overseers' accounts, and the amount of salary to the head distributor of the fund, and his assistants, the whole of whose

services would be amply remunerated, if the mere amount saved in one half year, by the abolition of settlements, the discontinuance of appeals, and cessation of removals, were put out at interest, and its annual produce applied for their benefit. Thus much for pecuniary saving, but to this must be added, the economy of time, which would arise from the employment of Overseers in inspecting the state of the poor, rather than in collecting rates, and also would be most sensibly felt by Magistrates, witnesses, and other persons attending Quarter Sessions, not merely from the shortened duration of the Sessions, but also in rendering unnecessary the preparations now preceding the same, to an extent which can be more easily imagined than described. Instead of hearing appeals, the Chairman of the Sessions will have merely to examine and sign accounts prepared by the Clerk of the Peace.

THIRDLY—It is humane, because while it affords ample means of relief and assistance to all who can be entitled thereto, and in a more easy method than heretofore yielded, it also abolishes the removal of paupers, and those parts of the present system, which are abhorrent to the feelings of man. The knowledge that relief is to

be afforded, wherever distress exists, will create a general feeling of benevolence among all classes of society ; and the idea of a direct tax, being weekly or monthly collected, for relief of the poor, will no longer restrain, as it now too often does, the exercise of private charity.

FOURTHLY, it is consistent with morality and religion ; for as the obtaining of relief when in distress, must depend upon the character of the applicant, in the opinion of respectable housekeepers, a powerful stimulus is created, to sobriety, industry, and every species of good conduct, as the means of securing assistance in the hour of need ; and the additional testimonial of a minister of religion being required, will constitute an inducement for the poorer classes, to be regular in their attendance at some place of divine worship. It is not, perhaps, absolutely visionary, to indulge in a hope, that a stricter attention to general conduct may be thus induced, and may operate in a powerful degree, to diminish the number of distressing cases which are now unhappily exhibited to our notice ; many of them, no doubt, arising from unavoidable and inevitable misfortune ; but too many, also, from improvidence, ignorance, and vice. It is also

consistent with sound policy, which dictates that the internal regulations of a kingdom, should be so contrived, as, at the smallest possible expence and inconvenience, to afford the greatest benefit,—that public burthens should be imposed on the whole body of a nation, when intended for the good of the whole,—and that every measure intended for the pecuniary assistance of the lower orders in society, should, if possible, be accompanied in its operations by some means, for implanting, maintaining, or strengthening those principles of moral conduct, which can alone render the proffered aid of any real utility to its receiver, and thro' him, to the community at large.

THAT the arrangements of the proposed plan, comprise all that is good, and reject all that is bad, in the ancient scheme ; and that they are as remarkable for their ease and simplicity, as the present system is renowned for its difficulty and complexity, will, Sir, it is hoped, be sufficiently evident to you, and to all persons who will take the trouble to give to the merits of both, a candid consideration.

IT would not be right to conclude, without noticing, in some measure, a few of the ob-

jections which may be raised to this projected scheme, and first, it may be said, that it will occasion the creation of an office, and thereby give additional power to the Crown. To this objection, it is answered, that the officer appointed, being accountable to Parliament, no increase of influence can arise to the Crown, unless in his first appointment; and further, that the expence of his office will be a most essential saving to the nation at large, probably not less than half a million per annum,—the cost of public appeals, private appeals, and removal of paupers, being about this amount.

ALSO it may be objected, that Overseers of the Poor may be tempted to be lavish in their expenditure, from an idea, that the Parishioners will be careless about the distribution of funds, to which they do not pay specifically. To this it is replied, that every person will be well aware, that either directly, or indirectly, he contributes to the support of this fund, as much as to any other part of the general public expenditure, and that it is his interest most decidedly, to prevent improvidence in its application. Moreover, the quarterly submission of their accounts to the Sessions,—their liability

to the animadversion of Magistrates,—and their possible disallowance,—must operate on the minds and conduct of Overseers: To say nothing of the desire which these persons must naturally feel, to maintain the good opinion of their fellow-townsmen or parishioners, who, it will be remembered, had the power to elect, and most probably would elect, men of discreet character to fill the office,—and their conduct while in power, would no doubt have its due effect upon their situation in society afterwards. At any rate, however, there will be as much security for the good conduct of Overseers, and proper application of the money in their hands, as at present exists.

It may also be objected, that many privileges now attach to persons paying poor's rates, in cities, boroughs, &c. and that the abolition of rates will deprive them of these privileges; but to this objection, an easy remedy is applied, by an enactment, that where in any particular place, privileges now attach on the payment of poor's rates only, such privileges should in the same place, attach on the direct payment of King's taxes.

It may further be objected, that, as in Scotland, no poor's rates now exist ; and as the aggregate amount of the taxes from which the fund is supplied, arises in part from that country, it would be unjust to compel the inhabitants of Scotland to support the poor of England. To this it is fully agreed, but it must also be considered, that if the proposed plan should be adopted, and the abolition of the present poor's rates take place, it cannot be in the power of Parliament to supply the fund required, without the creation of some new tax ; the operations of which should not extend beyond England, unless its imposition was of such a nature, as to occasion the abolition of other taxes or duties also ; and in that case, it should be extended, in a different ratio, to England and to Scotland ; and the same rule would apply to Ireland, under regulations, since the consolidation of the Irish Exchequer with the English :—for instance, and by way of digression, might it not be prudent, adviseable, and politic, if Parliament would abolish throughout England, the present burthensome and partial system of poor's rates, and throughout the United Kingdom abolish the salt tax, the window tax, and the taxes on leather and malt, and in the stead thereof, substitute a property,

(not income) tax, to be collected in the three different divisions of the Kingdom, upon a scale of three different rates;—England, of course, paying so much higher a proportion, as the amount of the sum required on an average for relief of the poor bears to the average annual value of property in England, both which sums are, at this time, no doubt, easily to be ascertained.

OTHER objections may be raised to the proposals here mentioned, but to me they do not at present occur, and the subject must, therefore, now be dismissed from my pen. The ideas contained in this letter may, Sir, appear to others absurd; the speculations of the writer may be thought romantic and wild, but well convinced that his intentions are good, and satisfied that he has done his duty to society, by even a fruitless attempt to benefit his fellow countrymen, he has the honour to subscribe himself,

Sir, with respect,

Your most obedient Servant,

ALPHA.

APRIL, 1817.

To C. C. Curwen, Esq. M. P.

&c. &c. &c.