

the sum of 14 million 220 thousand dollars, in the nine months, but to make our monthly payment, of 1 million 580 thousand dollars. We took into our most attentive consideration the ways and means to raise the sum, and to make the monthly payments agreeable to the requisition of congress. On an enquiry into, and deliberating the circumstances of our people, we were, and are now of opinion that it is improper and imprudent to impose, and impracticable to raise the 14 million 220 thousand dollars, in the nine months, from the 1st of February to the 1st of October inclusive, by a tax and assessment on property. After a full discussion, we were of opinion, and have now no reason to alter it, that 9 million of dollars would be as much as we could raise by taxes in the nine months. To raise this sum, £. 18 9 for every hundred pounds of property must be extracted from the pockets of our people, and many of our house think this too much.

We were and still retain our opinion, that it is not in our power to raise, by taxes, 1 million 580 thousand dollars, before the 1st of February next, because there must be a new assessment of property; it may have changed its owners since the last assessment, and it is necessary to adopt some mode to compel the money holders to pay their proportion of the public burthens. We thought and still think it absolutely impracticable to collect monthly taxes from our people. The expence of a number of collectors, from the dispersed situation of our inhabitants, would be very great, and their circumstances will not enable them to pay monthly taxes. The farmers and planters, who contribute the far greater part, would be greatly distressed, and we fear universal discontent would follow the attempt.

Contemplating these difficulties, satisfied that the sum required was beyond the abilities of our constituents, convinced of the impracticability of collecting the one million five hundred and eighty thousand dollars before the first of February, and of the impossibility of raising that sum in each month thereafter until the first of October inclusive, and anxiously solicitous to comply with the requisition of congress, we examined all our resources, and found that without a seizure, confiscation and application, of the British property within the state, we should not be able to surmount the difficulties. We carefully examined the justice, the policy of the measure. We revolved the reasons which presented themselves for and against it. We searched into the law of nations, and were fully satisfied the immutable principles of justice, the law of nature, and the common consent of mankind, justified the measure.

We beg leave here to recapitulate the reasons contained in the bill.—

1. The king of Great-Britain, by his proclamation, and the parliament of that nation, by statute, declared the people of this state to be in rebellion, for which cause, by the law of that kingdom, the property of the people here, who had been concerned in the present glorious revolution, would have been liable to forfeiture and confiscation, and at the mercy of the cruel and tyrannical monarch of Great-Britain.

2. The parliament of Great-Britain, by statute, declared the property of the people of this state found and taken on the high seas, liable to seizure and confiscation, and that it was lawful and just to seize and destroy their persons and property; in consequence whereof considerable property of the subjects of this state hath been seized on the high seas and confiscated, and considerable property within the state hath been seized and applied to the use of the British army or navy, or wantonly destroyed by the fleet or army of Great-Britain.

3. The king and parliament of Great-Britain commenced, and continue to prosecute, an unjust war against the people of this and the United States, whereby this state has already been involved in a very great expence, and by the law of nations the people of Great-Britain, in their separate and collective capacity, are answerable, not only for all expences incurred by this state in consequence of the war, but for any injury or damage sustained by any of the subjects of this state since the commencement of the war.

4. This state, compelled by the tyranny of the king of Great-Britain, and the open hostilities committed by his armies and fleet, to wage war in defence of its dearest rights and liberties, was finally obliged to separate from the British empire, and to become a sovereign and independent state, whereby the subjects of Great-Britain became aliens, and by prosecution of the war enemies to this state, and as such incapable of holding any property within it, and the same thereby became vested in the state.

5. In the declaration of independence by congress, it was declared, that thereafter the subjects of Great-Britain should be considered by the United States, enemies in war, in peace friends.

6. It is not in the power of this state to raise the money required by congress to carry on the present just and necessary war, without compelling many of its subjects to sell their property to raise the taxes, and justice, policy and necessity, dictate the propriety of first selling and applying the property of our enemies towards defraying the expences of the war.

These reasons convinced our judgment, they determined our action, and we doubt not the impartial world will agree with us in sentiment.

We wish your honours to examine the reasons assigned, to point out your objections to them, and to inform us whether you think that all or none of them will justify and support the measure.

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