MR. ADAMS'S LETTERS.

LETTER XII.

AMSTERDAM, OCT. 17, 1780.

SIR,

WE are now come to your twelfth head of inquiry, which is, "*What countenance have the finances? How much does the expence exceed the yearly income? Does the annual revenue, deriving from the taxes, increase or diminish, in the whole, or in any particulars? and what are the reasons given for it?*"

Here I am apprehensive I shall find a difficulty to make myself understood, as the American finances, and the mode of taxation differ so materially from any that I know of in Europe.

In the month of May, 1775, when Congress came together, for the first time, after the battle of Lexington and Concord, they found it necessary to raise an army, or rather, to adopt an army already raised, at Cambridge, in order to oppose the British troops, and shut them up in the prison of Boston. But they found that the colonies were but just out of debt, had but just paid off the debts contracted in the last French war. In the several treasuries of the colonies they found only a few thousand pounds. They had before them a prospect of a stagnation, or interruption of their trade, pretty universally, by the British men of war. They had a thousand perplexities before them, in the prospect of passing through thirteen revolutions of government, from the royal authority to that of the people. They had armies and navies to form; they had constitutions of government to attend to; they had twenty tribes of Indians to negociate with; they had vast numbers of negroes to take care of; they had all sorts of arms, ammuuition, artillery, to procure, as well as blankets and cloathing, and subsistence for the army; they had negociations to think of in Europe, and treaties to form of alliance and commerce; and they had even salt to procure, for the subsistence of the inhabitants, and even their cattle, as well as their armies.

In this situation, with so many wants and demands, and no money or revenues to recur to, they had recourse to an expedient, which had been often practised in America, but no where else; they determined to emit paper money.

The American paper money is nothing but bills of credit, by which the public, the community, promises to pay the possessor a certain sum in a limited time. In a country where there is no coin, or not enough, in circulation, these bills may be emitted to a certain amount, and they will pass at par; but as soon as the quantity exceeds the value of the ordinary business of the people, it will depreciate, and continue to fall in value, in proportion to the augmentation of the quantity.

The Congress, on the 18th of March last, stated this depreciation at forty for one. This may be nearly the average, but it often passes much lower. By this resolution all the bills in circulation on that day (and none have been emitted since) amount to about one million and a quarter sterling. To this if you add the money borrowed upon loan certificates, and the debt contracted abroad in France and Spain, the whole does not amount to but little more than five millions.

Yearly income we have none properly speaking. We have no imposts or duties laid on any articles of importation, exportation, or consumption. The revenue consists entirely of grants annually made by the legislatures, of sums of money for the current service of the year, and appropriated to certain uses. These grants are apportioned upon all the polls and estates, real and personal, in the community; and they are levied and paid into the public treasury with great punctuality, from whence they are issued in payments of the demands upon the public.

You see then it is in the power of the legislatures to raise what sums are wanted, at least as much as the people can bear; and they are usually proportioned to the public wants and the people's abilities. They are now constantly laying on and paying very heavy taxes, although for the three or four first years of the war the obstructions of trade, &c. made it difficult to raise any taxes at all. The yearly taxes, annually laid on, have increased every year for these three years past, and will continue to be increased in proportion to the abilities of the people. This ability, no doubt, increases, in proportion as population increases, as new lands are cultivated, and as property is in any way added to the common stock; it will also increase as our commerce increases, and as the success in privateering increases.

But by the method of taxing, you see that it is in the power of the legislatures to increase the taxes every year, as the public exigencies may require; and they have no other restraint or limit than the people's ability.

I have the honor to be, &c.

JOHN ADAMS.

MR. CALKOEN.

ADVERTISEMENT.

☞ *MR. ADAMS's LETTERS which have appeared in the Gazette, are part of a series, 26 in number, wrote by his Excellency in Holland—the whole are published in a pamphlet of 64 pages, which is to be sold by Messrs.* Berry & Rogers, *Hanover-Square,* Mr. Robert Hodge, *Queen-Street, and by the Editor hereof.*

INVOCATION TO SLEEP.

"LET not the patriot, whose unwearied mind
Toils for the general good of human kind,
Bend at thy shrine in vain: On him attend,
On him let all thy softest dews descend;
And to his rapture-soaring soul be given
To climb invention's highest, happiest heaven:
Where Shakespear, wand'ring, tipt his tongue with fire,
Heard mystick sounds and stole a seraph's lyre.
Not less in vain the virgin sacrifice
Eloquent tears, and energy of sighs;
O'er her fair breast the sorrow-soothing rod
Gracious extend, and give her all the God:
Charm her sad drooping soul; and, kissing, dry
The dewy drops that glisten in her eye."

CONGRESS OF THE UNITED STATES.

Begun and held at the City of *New-York*, on Wednesday the Fourth of *March*, One Thousand Seven Hundred and Eighty-Nine.

An ACT *to regulate* PROCESSES *in the* COURTS *of the United States.*

BE *it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all writs and processes issuing from a supreme or a circuit court, shall bear test of the chief justice of the supreme court, and if from a district court, shall bear test of the judge of such court, and shall be under the seal of the court from whence they issue; and signed by the clerk thereof. The seals of the supreme and circuit court, to be provided by the supreme court, and of the district courts, by the respective judges of the same.

And be it further enacted, That until further provision shall be made, and except where by this act or other statutes of the United States is otherwise provided, the forms of writs and executions, except their style, and modes of process and rates of fees, except fees to judges, in the circuit and district courts, in suits to common law, shall be the same in each state respectively as are now used or allowed in the supreme courts of the same. And the forms and modes of proceedings in causes of equity, and of admiralty and maritime jurisdiction shall be according to the course of the civil law: And the rates of fees the same as are or were last allowed by the States respectively in the court exercising supreme jurisdiction in such causes. *Provided,* That on judgments in any of the causes aforesaid where different kinds of executions are issuable in succession, a *capias ad satisfaciendum* being one, the plaintiff shall have his election to take out a *capias ad satisfaciendum* in the first instance, and be at liberty to pursue the same until a tender of the debt and costs in gold or silver shall be made.

And be it further enacted, That this act shall continue in force until the end of the next session of Congress and no longer.

FREDERICK AUGUSTUS MUHLENBERG,
Speaker of the House of Representatives.
JOHN ADAMS, *Vice-President of the United States, and President of the Senate.*

APPROVED, SEPTEMBER THE 29th, 1789.
GEORGE WASHINGTON, *President of the United States.*

An ACT *to explain and amend an Act, entitled, "An act for Registering and Clearing Vessels, Regulating the Coasting Trade, and for other purposes."*

BE *it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That when any goods, wares, or merchandize of foreign growth or manufacture, shall be unladen from any ship or vessel in virtue of a permit obtained for that purpose, and shall be put into a craft or vessel, with intent to be transported to a landing within the same district, it shall be the duty of the inspector, or other officer attending the unlading of such goods, wares, and merchandize, to deliver to the master or commander of every such craft or vessel, a certificate of such goods, wares, and merchandize, having been duly entered, and a permit granted therefor; and such certificate shall contain a description of all the packages, with their marks and numbers, and shall authorize the transportation and landing of the same, at any landing within the same district, without any further fee or permit, any thing in the said recited act to the contrary notwithstanding.

And be it further enacted, That so much of the twenty-second section, of the said recited act, as exempts vessels of less than twenty, and not less than five tons burthen, employed between any of the districts of the United States, in any bay or river, and having a licence from the collector of the district to which such vessel belongs, from entering and clearing for the term of one year, be extended to vessels not exceeding fifty tons: *Provided* such vessels shall not have on board goods, wares, or merchandize, other than such as are actually the growth or produce of the United States.

And be it further enacted, That so much of an act, entitled, "An act to regulate the collection of the duties imposed by law on the tonnage of ships or vessels, and on goods, wares, and merchandizes imported into the United States," as hath rated the ruble of Russia at one hundred cents, be, and the same is hereby repealed and made null and void.

FREDERICK AUGUSTUS MUHLENBERG,
Speaker of the House of Representatives.
JOHN ADAMS, *Vice-President of the United States, and President of the Senate.*

APPROVED, SEPTEMBER 29, 1789.
GEORGE WASHINGTON, *President of the United States.*

NEW-YORK, NOVEMBER, 21, 1789.

TREASURY DEPARTMENT, SEPT. 19, 1789.

GENERAL ACCOUNT of ANTICIPATIONS.

No. II.

A PARTICULAR STATEMENT of WARRANTS drawn by the late Board of Treasury on MICHAEL HILLEGAS, late Treasury of the United States, which remain unpaid, and were comprised in the Estimate made by the Secretary of the Treasury of the United States, and by him reported to the House of Representatives of the United States.

Date of Warrants.	*No.*	*In whose favor. Department, and for what drawn.*	*Dol. 90ths.*
		CIVIL LIST.	
		Brought forward,	18,772 62
1788. Dec. 24.	1039.	Edward Chinn, late Commissioner for Rhode-Island, for Salaries and contingent Expenses of Office, one Quarter, from 1st January to 31st April, 1787,	231 60
	1040	Ditto, do. do. do. from 31st Oct. to 31st Dec. 1786,	464 15
	1041	John Halstead, in part of a sum due him agreeably to Act of Congress, 4th June, 1788,	1,000
1789. Feb. 10.	1081	George Stanton, for the rent of the House occupied by the Board of Treasury, from 1st November to 31st January,	56 22
	1082	John White, Commissioner for the States of Pennsylvania, Delaware, and Maryland, being for expenses, attending the transportation of public papers, &c.	86 74
March 26.	1107.	William Winder, late Commissioner of North-Carolina and Virginia, for salaries and contingencies of office, transportation of public papers, &c. from the 1st of October, 1788, to the 20th of March, 1789,	1,199 82
	1108.	Ditto, ditto, ditto,	54 34
	1109.	Ditto, ditto, ditto,	101 76
	1110.	Ditto, ditto, ditto,	22 34
	1111.	Ditto, ditto, ditto,	23 78
	1113.	Ditto, ditto, ditto,	91 73
	1114.	Ditto, ditto, ditto,	500
	1115.	Ditto, ditto, from the 1st of July, to the 30th of Sept. 1788.	500
	1116.	Ditto, ditto, ditto,	193 15
May 16.	1151.	George Stanton, for rent of the house occupied by the Board, from the 1st of February, to the 30th of April, 1786.	86 22
June 2.	1168.	Paul R. Randall, for his salary as Secretary to the Algerine Legation, from Sept. 1785, to Sept. 1786, per Act of Congress, of the 11th of Sept. 1788,	700
Aug. 3.	1199.	John Jay, Secretary of Foreign Affairs, for Office-Rent, and other contingent Expenses,	57 22
July 22.	1193.	Benjamin Walker, Commissioner for settling the Accounts of the late secret and commercial committees of Congress, from the 1st of April, to the 30th of June, 1789,	475
1789.		Nathaniel Appleton, Loan-officer of the State of Massachusetts, Balance due him on Settlement at the Treasury of his Accounts of Salary, to the 30th of June, 1789. and which having been introduced in the accounts of expenditure, forms a Part of the Balance of 189,906 34-90ths, Dollars, Anticipation by the late Board of Treasury, on the 11th of September, 1789,	2,645 66
March 9.	1147.	Roger Sherman, Esq. Assignee to Isaac Sherman, being in full for his Expenses whilst executing Surveys in the Western Territory, from 11st April, to 21st September, 1787,	33 30
		William Ellery, Loan-Officer of the State of Rhode-Island, on a settlement at the Treasury, of his Account of Salary to the 30th of September, 1788, and which having been introduced in the Accounts of Expenditure, forms a Part of the Balance of 189,906 34-90ths Dollars, Anticipation by the Board of Tueasury, on the 11th of Sept. 1789,	710 26
May 13.	1148.	Patrick Ferrall, being in full for contingent Expenses, and Office-Rent of the Office of the Board of Commissioners appointed to adjust the Accounts of the several States, from the 20th of Nov. 1788, to the 2d of May, 1789,	22 33
Aug. 1.	1198.	John Cochran, Loan-Officer of the State of New-York, being for his Salary and Stationary for his Office, from the 1st of April, to the 30th of June, 1789,	261 56
			28,260 69
		WESTERN TERRITORY.	
1788. March 4.	859.	Thomas Hutchins, Geographer General, advanced for the Use of his Department,	288 74
1789.	1118.	John Lawrence, Assignee to John C. Symmes, one of the Judges of the Western Territory, for his Salary, from 26th March to 30th June, 1788, per Act of Congress, of the 13th of July, 1787,	213 13
	1119 1120	Ditto, ditto, ditto, from 1st July, to 31st Dec. at 200 Dol. pr. quarter,	400
			613 13
	1141	Joseph Nourse, Attorney to Thomas Hutchins, Geographer-General, for his salary from the 1st of Jan. to the 31st of March, 1789.	375
			1,276 87

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