

THE PRESS AND THE PROPERTY TAX IN ENGLAND: 1812-1816

THE PRESS AND THE PROPERTY TAX IN ENGLAND: 1812-1816

By

IAN HENDERSON, B.A.

A Thesis

Submitted to the School of Graduate Studies

in Partial Fulfillment of the Requirements

for the Degree

Master of Arts

McMaster University

(c) Copyright by Ian Henderson, April 1992



MASTER OF ARTS (1992)  
(History)  
Ontario

McMASTER UNIVERSITY  
Hamilton,

TITLE:                   The Press   and the Property Tax in England:  
                          1812-1816

AUTHOR:                 Ian Henderson, B.A. (University of Victoria)

SUPERVISOR:            Professor P.S. Fritz

NUMBER OF PAGES:    v, 134

## ABSTRACT

Modern wars can be financed by two methods, debt and taxes. Throughout the late seventeenth and eighteenth centuries, the British sought to fund their wars by a mixture of the two, developing a sophisticated method of contracting and redeeming the national debt. The wars which Britain fought against Revolutionary and Napoleonic France during the period 1793-1815 were of unparalleled expense. To meet these costs, the British borrowed more heavily, and taxed themselves at a greater rate, than ever before in modern history. The most notable example of the increased tax burdens was the property tax, first introduced by the Younger Pitt in 1798, and renewed in 1803, following the collapse of the 1802 Treaty of Amiens.

This tax was detested by those required to pay it. While willing to bear heavy levels of wartime taxation to deliver themselves from Bonaparte's tyranny, they objected to the nature of this tax. They felt it to be 'inquisitorial' and 'inequitable.' At the end of the war, they twice opposed its continuation, and were aided in this by the newspaper press. This thesis focuses upon that protest, delineating the arguments against the tax, and showing the protest to have been widespread. While some historians have seen this protest as orchestrated and incited by the Whig party, it is revealed here as a much more spontaneous and undirected phenomenon.

## ACKNOWLEDGEMENTS

I would like to offer my thanks and appreciation to Professor Paul Fritz, who graciously supervised this thesis. He gave generously of his time, and provided invaluable criticism and direction. His patience and dedication to his craft are invaluable assets, and had an important influence throughout the thesis. This thesis could not have been written but for Professor Fritz, to whom I have the deepest gratitude.

I also offer my humble thanks to Dr. R.A. Rempel, who very kindly read an early draft of the thesis, making valuable criticisms. His willingness to attend to my work at a hectic time of the year should not go unnoticed.

I owe these gentlemen my deepest gratitude for the improvements which they have suggested. I can blame no one but myself, however, for the errors and shortcomings of this work. The authorship of these I acknowledge fully.

Finally, I owe an immeasurable debt to my parents, who have provided continual encouragement and support throughout my academic career. I could never have come this far without them, and doubt that my debt could ever be repaid.

## TABLE OF CONTENTS

ABSTRACT	iii
ACKNOWLEDGEMENTS	iv
INTRODUCTION	1
CHAPTER I: BACKGROUND AND THE EARLY HISTORY OF THE PROPERTY TAX	9
CHAPTER II: PRESS OPINION ON TAXATION AND EXPENDITURE, 1812-1814	38
CHAPTER III: PRESS OPINION IN THE FIRST DEFEAT OF THE PROPERTY TAX, 1814-1815	64
CHAPTER IV: PRESS OPINION IN THE SECOND DEFEAT OF THE PROPERTY TAX, 1815-1816	96
CONCLUSION	125
BIBLIOGRAPHY	130

## INTRODUCTION

Several recurring themes grasped the attention of the English political nation throughout the eighteenth century. The politically aware Englishman opposed a standing army and high taxation, while he supported the protection of individual liberty and the sovereignty of Parliament. The fear of a standing army had its origins in the seventeenth century, Charles II and Cromwell providing examples of the abuses of power which ready military force could promote. The dislike of high rates of taxation reached much further back. The use of taxes to fund a standing army, however, made them doubly odious. For the eighteenth-century Englishman, his individual liberties had clear roots both in the Glorious Revolution of 1688, and in the mists of his ancient Saxon past. Likewise, the concern for the sovereignty of Parliament, while a recurring theme throughout that institution's long history, was given greater currency by the Civil War and the Glorious Revolution.

The present work brings these themes together, in the context of the early nineteenth-century property tax. At the end of the Napoleonic Wars, the British government proposed to maintain a large standing army. Much of that force was to be in Europe, but it remained as both a constitutional threat, and a significant drain upon the nation's resources.

It was suggested by many that a significant reduction of the army would allow for the ending of the property tax. The great number of petitions and newspaper editorials in opposition to the property tax demonstrated the Englishman's belief in his right to influence an otherwise sovereign Parliament. The nature of the assessment and collection of the property tax brought about great protest from the 'freeborn Englishmen', who felt their personal liberties to have been trespassed upon.

The property tax, however, was part of a larger phenomenon. From the late seventeenth century, and throughout the eighteenth, Britain underwent a significant restructuring of its system of national finance.

'An effective tax system, providing the government with a substantial and regular income, was a necessary condition of the new credit mechanisms which ... revolutionised eighteenth-century public finance.'<sup>1</sup> John Brewer thus makes clear the connection between taxation and credit, both of which were essential to eighteenth-century Britain's ability to wage war. Starting with William III, who took the throne in The Glorious Revolution of 1688, and continuing throughout the eighteenth century, Britain had funded her frequent wars both with immediate taxation, and with loans. With each new war, the national debt grew ever

---

1. John Brewer, The Sinews of Power, New York: Alfred A. Knopf, 1989, p. 89. [Hereafter, Brewer, Sinews of Power]

larger, and ever more worrisome. Robert Walpole gained political support in the early eighteenth century by doing his best to keep Britain out of wars, which enabled him to lower the land tax and reduce the debt.<2>

More wars followed, however, and both the national debt and the rate of peacetime taxation increased as a result. In the later years of the century, the utilitarian philosophies of men such as Jeremy Bentham influenced the way Englishmen viewed government expenditures. In the 1780s, many of the 'corrupt' practices of eighteenth-century government, such as providing sinecures and pensions for political supporters, came to be seen far more unfavourably than previously.<3> Calls for retrenchment and 'economical reform' became more frequent, and were a major part of the protest against the property tax.

The large proportion of the British public wealthy enough to fall within its purview submitted to Pitt's 1798 property tax under the duress of war. The end of the war ended their submission to that impost. The nature of public opinion, as expressed in various independent newspapers, and the rôle of that opinion in forcing the government to abandon the tax, are the subjects of the present work, which will demonstrate that rôle to have been vital to the demise of the

---

2. W.A. Speck, Stability and Strife, Cambridge, Mass.: Harvard University Press, 1977, pp. 217-8.

3. Henry Roseveare, The Treasury, London: Allen Lane, 1969, pp. 118-9. [Hereafter, Roseveare, The Treasury]

property tax in 1815, and again in 1816.

The first chapter examines the broader context, surveys the newspaper press at the time, and chronicles the early history of the tax itself. The property tax is shown as part of the Younger Pitt's economic reforms, necessitated by the magnitude of the national debt. Concern over the debt also brought about a desire for retrenchment, including the abolition of sinecures and pensions. While earlier arguments for retrenchment focused on safeguarding the sovereignty of Parliament, during the period in question retrenchment was viewed as promoting 'proper' spending, lowered taxation rates, and a reduced debt. In examining the newspaper industry of the early nineteenth century, this chapter considers such issues as distribution and readership, as well as the influence on some papers of the ministry and opposition. It further notes that The Times and The London Chronicle, both widely utilised in subsequent chapters, were largely independent from political parties, and usually followed the political views of the readership they wished to attract. These newspapers, as such, may be seen as reflecting 'public opinion' rather than the dogma of any certain political party or faction. The early history of the property tax and of the war which it helped to finance is also surveyed; the rising costs of the latter bringing a rise in the rate of the former.

The second chapter deals with the final years of the



war, from 1812 until the defeat of Bonaparte early in 1814, and surveys the first years of Lord Liverpool's ministry. The doubts regarding the nation's ability to bear the heavy rates of taxation are examined, as is the nation's willingness to bear those rates. The issue of retrenchment also appears, with special reference to the call for the abolition of sinecures. It was commonly held that domestic economy, rather than increased taxation or a restricted war effort, was the best method of reconciling revenues and expenditures. The concern of the upper classes that the tax burden not become unbearable for the labouring classes is also examined. In this respect, the upper classes were willing to assume the paternalistic rôle necessary, it was thought, to maintain social cohesion.

The third chapter is concerned with the period from the first defeat of Bonaparte early in 1814 to his second defeat at the battle of Waterloo in June of 1815. It focuses on the campaign of the late months of 1814 and the early months of 1815 to force the government to abandon the property tax. Attention is given to the corn trade debate of 1814, as it was argued that the property tax, being a uniquely British tax, was a hindrance to British farmers which ought to be compensated for with protective tariffs.

In examining the public process of protest against the tax, both the petition meetings throughout the country as reported in the newspapers, and the comments of the

newspapers themselves, are investigated. Letters to the editor in various newspapers are given similar treatment. The arguments raised against the tax at that time were several. The inquisitorial nature of the tax not only was held to be an unconstitutional infringement upon the rights of the freeborn Englishman, but also was claimed to be detrimental to a businessman's livelihood. The character of many of the sort of men who assessed and collected the tax was criticised. An argument raised far more often by meetings in mercantile London than elsewhere condemned the tax for not differentiating between permanent and temporary incomes. In failing to acknowledge, and compensate for, the precarious nature of a merchant's or manufacturer's income, which was dependent entirely upon his own exertions, the government indirectly supported the permanent incomes of landed estates, thus turning its back upon the nascent industrial state. It was also argued that the government had pledged itself to remove the tax at the end of the war, and that the government was bound by honour, if not by law, to bring the tax to an end. It was claimed that should the tax be accepted during peace, at no matter how low a rate, its principle would insidiously come to be accepted on a permanent basis, thus allowing for the future subjugation of the British people. Complaints about the level of taxation were clearly secondary, the taxes being acquiesced in to support the war effort. In addition, an attack on the rates of taxation was

inherent in the call for retrenchment and economical reform. Such reform would have lowered the rate of taxation.

The fourth and final chapter, dealing with the period from the battle of Waterloo until the final defeat of the property tax on 18 March, 1816, covers very much the same subjects and themes as the third chapter. Significantly, however, many more petitions were signed, and the Ministry required a division in the House of Commons to settle the issue, unlike in the previous campaign. The rôle of paternalism in the arguments about the tax is also considered, the minority supporting the tax claimed that it would be replaced by other taxes which would fall more heavily upon the lower orders, while the majority opposing the tax claimed that the property tax affected the labouring poor, since it affected their employers, both industrial and agricultural. Following the defeat of that tax in the House of Commons, the editors of the newspapers, most notably of The Times, allow themselves the opportunity of praising their own influence in defeating this tax, with justification.

Historians disagree as to the rôle of the Whig party in organising and encouraging the public protests against the tax. Some see the Whigs as having been instrumental in arousing the fury of the nation and in orchestrating the petition meetings, while others view the Whigs as decidedly secondary to the process. Chester New, in his life of the prominent Whig leader Henry Brougham, described popular

sentiment as having been carefully organised and mobilised by the Whig leaders.<4> A similar claim was made by J.E. Cookson, who sees a Whig influence in virtually all of the petitions against the tax.<5> On the other side of the argument, Austin Mitchell writes that 'in the face of ... whig indecision the campaign against the property tax appears to have sprung ... out of spontaneous splutterings in the country, and ... from pressure in the city of London.' He sees the Whig rôle to have been especially slight in the large centres, such as London, and takes issue with the historians, such as New, 'who have portrayed the campaign against the property tax as a triumph for the whigs'.<6> Norman Gash takes much the same view, the Whigs exploiting in Parliament a protest movement for which they could claim little responsibility.<7> Although the evidence available for the present study is far from conclusive, it does not bear out any claim of substantial Whig involvement in the petitioning process.

---

4. Chester W. New, The Life of Henry Brougham to 1830, Oxford: at the Clarendon Press, 1961, p. 165.

5. J.E. Cookson, Lord Liverpool's Administration, London: Archon Books, 1975, p. 61.

6. Austin Mitchell, The Whigs in Opposition 1815--1830, Oxford: at the Clarendon Press, 1967, p. 92-6.

7. Norman Gash, Lord Liverpool, London: Weidenfeld and Nicholson, 1984, p. 126. [Hereafter, Gash, Liverpool]

## CHAPTER I:

### BACKGROUND AND THE EARLY HISTORY OF THE PROPERTY TAX

In 1798 the Younger Pitt introduced a property tax to enable the government to meet the growing costs of a war Britain had waged with France since 1793.<1> This thesis will examine the public reaction to the property tax in a select number of newspapers for the years 1812-1816. Limitations of time and resources have restricted the newspapers examined to those held at McMaster University, being The Times, The Observer, The London Chronicle, The Manchester Mercury and The Northampton Mercury. These newspapers comprise the bulk of contemporary material consulted for the present work.

\* \* \*

At the outset, it is important to define the term 'public opinion', which is used throughout. The opinion being consulted is that of the portion of society, prosperous enough to be liable to the property tax, and, therefore, directly concerned by it. In 1803, just over one million persons with an income of at least £60 p.a. were assessed for

---

1. This tax was, essentially, an income tax. The term 'property tax' was generally applied to it during the years in question. This tax should not be confused with a land tax.

the property tax. Almost 700,000 of these earned little more than the £60 needed to be assessed.<2> The upper classes of society, the merchants, bankers, landlords, shopkeepers, manufacturers, and prosperous entrepreneurs are the subjects of this thesis and it is their opinions which are under consideration when 'public opinion' is mentioned.

Since the wars of King William III in the late seventeenth century, the national debt had been increasing, rising quickly in time of war and declining slightly in time of peace. During the early decades of the eighteenth century, when it was counted in the tens of millions of pounds, the debt was a source of concern, and by the end of the American War of Independence in 1783 it was approximately £245,000,000, having nearly doubled since the war began.<3> Thus, by the early 1780s, the need to improve and increase taxation revenues in order to repay the debt was undeniably urgent.<4> The task fell to the younger Pitt who, becoming Prime Minister and Chancellor of the Exchequer in December of 1783, was to make numerous attempts to improve the nation's

---

2. A.D. Harvey, Britain in the Early Nineteenth Century, London: B.T. Batsford, 1978, p. 50. While it is not intended to deny the political awareness of the lower half of the population, they are not the subject of the present work.

3. Brewer, Sinews of Power, p. 115. At the end of the War of Spanish Succession in 1713, the National Debt was £40,357,011. Brewer, Sinews of Power, p. 112.

4. John Ehrman, The Younger Pitt, II vols., vol I, New York: E.P. Dutton & Co., 1969. p. 240. [Hereafter, Ehrman, Pitt]



finances, in order to reduce the debt and to fund the war against France.

The ten years between the end of the American War of Independence and the start of the French Revolutionary War were insufficient for the massive debt to be reduced without new taxes. What would seem to have been the most obvious recourse, a new direct tax upon incomes, was highly unpopular since it was considered 'un-English'. The 'freeborn Englishman', heir to Magna Carta and the Glorious Revolution, was fundamentally opposed to suffering such an 'inquisition' as would make a tax on property assessable. As such, a drastic increase in the window tax, a much less intrusive tax, was far more politically palatable.<5> Pitt's preference was to redress the longstanding imbalance by which three quarters of national revenue came from indirect taxes, which fell harder upon the lower orders, and only one quarter was provided by direct taxes. Such a position raised the issue of the paternal rôle of the upper classes to protect the poor from unfair taxation. At several times in the years 1815 and 1816, arguments were put forward which claimed that the property tax was as indirectly burdensome upon the lower

---

5. The size of a man's house, and therefore the number of windows of the house, was held to be proportionate to his wealth; by counting the windows of his house the householder's tax was determined, without the asking of intrusive questions. See: Stephen Dowell, A History of Taxation and Taxes in England, vol. III, London: Frank Cass & Co., 1884, 1888, 1965, pp. 168-77. [Hereafter, Dowell, History of Taxation]

orders as upon those who paid the tax.

In 1786, Pitt also instituted a Sinking Fund to repay the Debt through government investment which, although helping to promote both the belief in the urgency of debt reduction and the image of Pitt as being serious about such reductions, was a fundamentally unsound project. It cost the government more than it produced, since unfavourable loans were often needed to meet the annual contributions to the Fund.<6> Throughout his term as both Prime Minister and Chancellor of the Exchequer, posts he held from 1783 until his resignation in 1801, Pitt was concerned with reducing the national debt through increased revenues from an improved taxation system, and when it came to funding the war with France in the 1790s, he intensified the existing system rather than create a new one.

Closely associated with demands to reduce the debt was the concern over 'economy' and 'retrenchment'. This first came to the fore in the 1770s and 1780s, when calls for such utilitarian reform became more than mere political rhetoric.<7> It was felt that 'economical' government was

---

6. While the government continued to service the debt annually, the £1 million set aside annually for the Sinking Fund was invested and allowed to accumulate interest. It was felt that the Fund would one day be large enough to repay the debt.

Roseveare declared the 'Sinking Fund [to be] an absurd and masochistic ritual.' Roseveare, The Treasury, pp. 127-8.

7. Frank O'Gorman, Voters, Patrons, and Parties, Oxford: at the Clarendon Press, 1989, p. 360.



'therefore virtuous government.' The start of the wars with France in 1793 only intensified this conviction, exciting 'a sense of urgency close to panic.'<sup>8</sup> The intellectual heritage of this attitude toward financial reform has been traced back to David Hume, Adam Smith, and Jeremy Bentham. The assumption was that government was expensive due to its corruption.<sup>9</sup> By the 1780s it was no longer enough to pay off the debt; the government itself had to be rid of excess waste and, therefore, of corruption, sinecures, and placemen.

\* \* \*

A brief introduction to the political environment should be made. Not only was the prime minister of the day obliged to deal with the King, but there was also the matter of Parliament, both Lords and Commons. The members of Parliament were not divided neatly into specific 'parties' which voted en bloc, but were more loosely attached to one of a number of 'groups' within Parliament, the most prominent members of each house collecting around themselves a core following of lesser members. Within Parliament, conflicts of personality were more common and perhaps more of a threat to the government, than conflicts of policy or ideology. Behind

---

8. Roseveare, The Treasury, pp. 118, 143.

9. Norman Gash, Pillars of Government, London: Edward Arnold, 1986, pp. 43-4. In addition, by 1832 it was to be generally assumed that government was corrupt because it was aristocratic. The support of utilitarian retrenchment, and the opposition to taxation, were characteristic of such economic thinkers as Adam Smith and David Ricardo.

these small groups were large numbers of independent members who would usually vote with one of these groups, often the government. These independent members comprised the main audience for the debates between the government supporters and the opposition members. It was the unaligned backbencher who was most likely to be swayed before a vote. While the inherent divisiveness of this system was held in check during Pitt's first ministry, and almost all of Liverpool's, the period between these two lengthy ministries, 1801-1812, was one of virtual Parliamentary chaos, with no single individual or clique dominating for any length of time or in any substantial manner.<10>

Throughout the early nineteenth century, the Commons was more fickle in allegiance, and the great majority of ministers were in the Lords. Control of the lower house was, therefore, crucial. In 1783, most members of Pitt's cabinet sat in the Lords, as did much of Liverpool's in 1812; in each case representation in the Commons fell upon the shoulders of a very few. Pitt's oratorical skill was almost unassisted there, while Castlereagh and Canning often gave much-needed support to Liverpool's otherwise essentially lacklustre Commons front bench. Being unpredictable at divisions, under-

---

10. Ian Christie, Wars and Revolutions, Cambridge, Mass.: Harvard University Press, 1982, pp. 181-326 passim. [Hereafter, Christie, Wars and Revolutions]. Also, Frank O'Gorman, The Emergence of the British Two-Party System, London: Edward Arnold, 1982, pp. 27-93 passim. While 'Party' organisation remained scanty, the pull of ideology was becoming noticeably stronger as the war came to an end.

Commons front bench. Being unpredictable at divisions, under-populated by cabinet ministers, and ill-disposed to more taxes, especially intrusive ones, the House of Commons was usually more of a problem and a danger for the prime minister than the House of Lords. Such, briefly, was the political environment in which the story of the property tax took place.

\* \* \*

The focus of the present work requires a brief survey of the more prominent features of the contemporary daily press. At the end of the eighteenth century the newspaper industry was in a state of ferment and, if John Walter I's favoured project of the logographic press did not, in practice, prosper,<11> the industry in general did prosper. A general increase in London's prosperity aided in readership and advertisement, a more reliable transport system through the Post Office facilitated greater provincial distribution, while revolution and war on the continent improved newspaper sales dramatically.<12>

The government, through the agency of the Post Office, used its virtual monopoly on the importation of foreign journals as a means of controlling unfavourable

---

11. John Walter I founded a newspaper, which became The Times, to promote this press. The logographic press was not a success, but The Times was.

12. Oliver Woods and James Bishop, The Story of the Times, London: Michael Joseph, 1983, pp. 11-13.

papers and of supporting favourable ones. When The Times temporarily lost this favour in 1792, John Walter I established an independent foreign correspondence, yet in this admittedly costly move he proved unique. Starting in 1807 when Bonaparte's 'Continental System' began to make European news difficult to obtain, The Times increased its reputation as a premier foreign affairs paper by maintaining its own reporter, Henry Crabb Robinson, on the continent.<13> During this important period in the growth of the newspaper industry the first newspaper tycoons, such as John Walter I, came to prominence and started to replace the earlier 'craftsman in his workshop' newspaper owner.<14>

The government had another, and more powerful, means of controlling the press--the stamp tax. This tax had been imposed in 1712, at the rate of 1d, a stamp being required on each newspaper sheet. The tax was increased to 1.5d in 1776, and by the turn of the century had reached three and a half pence. An additional increase was made in 1815, when it was raised to 4d. The government found this not only a productive source of revenue, but also a useful means of restricting the

---

13. H.R. Fox Bourne, English Newspapers, vol I, London: Chatto and Windus, 1887, p. 283. On 18 September, 1813, the Foreign Secretary Lord Castlereagh sought information from The Times concerning rumours of a battle at Dresden. G.A. Cranfield, Press and Society, London: Longman, 1978, p. 85. [Hereafter, Cranfield, Press and Society]

14. I. R. Christie, 'British Newspapers', Myth and Reality, Berkeley and Los Angeles: University of California Press, 1970, pp. 316-17.

press, and hindering the publication of radical newspapers. When the 4d tax raised the price of a paper to 7d, the purchase of a paper was virtually beyond the reach of working men.<15> The 'unstamped' press, although illegal, pandered to that market, while several methods were devised to provide papers for those who could not otherwise afford them.

As far as newspaper distribution is concerned, actual figures for the number of papers sold, no matter how reliable, do not account for multiple readership. Despite the two barriers of widespread illiteracy and governmentally inflated prices, each paper was read by, or to, a large number of Londoners, perhaps as many as thirty by 1829.<16> John Brewer has estimated that in the early 1760s a London paper was read by, or to, between twenty and fifty people.<17> This was achieved in several ways, most notably through common meeting places, especially coffee houses, which provided numerous newspapers for patrons.<18> Virtually every London pub and gin shop took at least a few papers for

---

15. Jeremy Black, The English Press in the Eighteenth Century, Philadelphia: University of Philadelphia Press, 1987, pp. 107-8. [Hereafter, Black, English Press]

16. In the provinces this number was substantially reduced, being closer to seven or eight. Arthur Aspinall, Politics and the Press, London: Home & Van Thatt Ltd., 1949, pp. 24-5. [Hereafter, Aspinall, Politics and Press]

17. John Brewer, Party Ideology and Popular Politics at the Accession of George III, Cambridge, Cambridge University Press, 1976, p. 148.

18. There were perhaps 100 such establishments in London by 1815. Aspinall, Politics and Press, p. 28.



their customers, providing a service at least as valued as the provision of alcohol. Clubs and associations were formed by which the members would jointly purchase a newspaper, reading it in turn or having it read aloud. It was also common to borrow newspapers or to rent them from hawkers.<19> The actual number of newspapers sold per annum, throughout the nation, while increasing during the early years of the war, and reaching sixteen millions in 1801,<20> remained constant at just over twenty four millions from the latter years of the war until 1836, when the stamp tax was reduced from 4d. to 1d.<21> Individual London dailies sold several thousand papers each day, while the most popular of the Sunday weeklies could count on more than ten thousand. While the distribution figures may seem small, by modern standards, when coupled with the extraordinary efforts to pass single copies from one reader to the next, the dissemination of newspaper information was much greater than might appear.

The newspapers themselves ranged in political viewpoint across the whole contemporary spectrum. Either by free choice, or by pecuniary inducement, many papers supported the government or opposition, and certain papers

---

19. Black, English Press, p. 106.

20. Aspinall, Politics and Press, p. 350.

21. Aspinall, Politics and Press, p. 23. Aspinall gives figures for the years 1811 and 1835; essentially the same information is given for the years 1814 and 1826 by Cranfield, Press and Society, p. 139. These figures represent the number of stamps sold by the government.

also disseminated a radical viewpoint. The Times was independently supportive of the Portland and Perceval ministries, although less so of the Liverpool one, until it openly opposed that administration after the Peterloo Massacre of 1819.<22> Once John Walter II had taken over control of the paper from his father in 1803, The Times committed itself to expressing the opinions of its readership, so much so that it 'was considered the most notorious example of a newspaper ... conducted as a weathercock'.<23> Thus, the paper and its advertisers were assured of a steady audience, which was also, for the advertisers, a collection of potential customers. Since advertisement revenue was by far the most important to all newspapers, The Times needed to cultivate a socially and economically worthy readership. It was just such a programme, of pandering to the specific audience to which advertisers wished to communicate, which made the 1814 acquisition by The Times of Koenig's steam powered printing press worthwhile.<24> The audience that the newspapers, and those who advertised in them, wished to reach would have had a large enough income to pay the property tax.

---

22. Aspinall, Politics and Press, p. 78.

23. G. Boyce, J. Curran, P. Wingate, eds., Newspaper History, London: Constable, 1978, p. 108.

24. Cranfield, Press and Society, pp. 152, 84. Aspinall, Politics and Press, p. 380. While the old manual presses could print no more than 250 sheets per hour, the new press could print 1,100 in the same time.

Several papers were, however, under the influence of the government, such as the Anti-Gallician Monitor, later called the British Monitor, which took a strongly anti-French and anti-Bonapartist stance. Notable for supporting the essentially 'Tory' governments after 1807, and throughout the Liverpool years, was the Courier, although it was not under complete government control. A common government practice for controlling the press was to provide favourable newspapers with information from within the government itself, before it reached the other papers. One of the most influential of the Sunday papers, The Observer, was very much a tory, government paper. Although it had only a circulation of roughly 2,000 per week in 1794, by the late 1790s it was among the most widely circulated of Sunday papers. By 1812, the most popular Sunday papers were printing 12,000 per week.<25> Being sold on the Sabbath, the Sunday papers attracted some controversy, while they provided many industrial workers with a newspaper on their only day of rest.

The opposition had its own newspapers, although without all the resources at government disposal. The opposition papers, notably the Morning Post and the Morning Chronicle, were essentially 'Whig' papers. The greater financial independence of The Morning Chronicle, however,

---

25. Aspinall, Politics and Press, pp. 210-11, 83, 85, 13-14. Stephen Koss, The Rise and Fall of the Political Press in Britain, v.I, London: Hamish Hamilton, 1984, p. 48.



made it less willing to follow dictation from the Whigs.<26> Politicians for both the government and the opposition were known to contribute anonymous articles to their papers, thus expressing government or opposition opinion 'unofficially.'

The provincial press was another matter. While the political sophistication of the provinces was not far behind that of London, the provincial papers were not very 'important to the politicians as organs of public opinion', as most of the papers were of limited circulation, and the few others were composed mostly of advertisements. As such, provincial papers did not receive government subsidies.<27> In addition, the London papers were readily available, as every provincial town of note had a subscription reading room which took the London papers. The pubs and inns of the provinces also played an important rôle, carrying the local paper along with several London papers for the benefit of the patrons. The provincial papers had a long history of catering to their outlying rural customers, and even by 1760 some of the great provincials had circulations of 2,000, although most printed much less;<28> by 1815 the largest circulations had not increased significantly.

The Manchester Mercury, founded in 1752, refused to

---

26. Aspinall, Politics and Press, pp. 274-83; 294-8. Christie, 'British Newspapers', Myth and Reality, p. 318.

27. Aspinall, Politics and Press, p. 350.

28. Cranfield, Press and Society, p. 183-4.

publish reports of the Manchester Constitutional Society in 1791 and by 1825 was thoroughly a tory paper.<29> If the Morning Chronicle is to be believed, by 1815 'the provincial papers ... were in general devoted to the Government.'<>30> Such a compliant provincial press would, perhaps, explain the ministerial disinterest in influencing the provincial press. It has been convincingly argued that 'there was a reading public of considerable dimensions in the country',<31> and while most of the important political material was imported from London, the people in the provinces had both the ability and the opportunity to follow the political debates of London. Such was the state of the newspaper industry in the early decades of the nineteenth century.

\* \* \*

Finally, a brief summary of the history of the property tax from its first introduction in 1798 to the beginnings of the Liverpool ministry in 1812 must be considered. There was good need of Pitt's new tax income, as in 1797 Britain was thrown thoroughly on the defensive, while Ireland was nearing revolt and the Bank of England was in crisis. The financial crisis was further deepened in 1798, when Lord Grenville, the Foreign Secretary, orchestrated the

---

29. Donald Read, Press and People, London: Edward Arnold Ltd., 1961, pp. 71, 85.

30. Aspinall, Politics and Press, p. 352.

31. P.J. Korshin, ed., The Widening Circle, University of Pennsylvania Press, 1976, p. 94.

Second Coalition to strike a two-pronged death blow at France.

Pitt doubted the willingness of the English taxpayer to finance this new round of continental fighting, yet was also aware that even a limited naval war would be costly.<32> For the time being, he followed Grenville's plans for a hopefully swift, and certainly expensive, continental campaign. This included an Anglo-Russian foray into the Low Countries but, when bad weather, Austrian duplicity, and military bungling rendered the Coalition's 1799 offensive inoffensive, the British were forced to evacuate their troops from the continent and to contemplate a limited naval conflict.

The struggle with France was certainly to continue; the decision facing the British was one between an essentially defensive naval campaign and a highly offensive, and hopefully immediately decisive, land campaign involving European allies. Lord Grenville was all in favour of mounting another offensive on the continent, involving numerous subsidies to British allies, while Henry Dundas, the Secretary of State for War, who had more interest in India and overseas markets than in continental wars, could see little advantage in the massive expenditures of a continental campaign and thought Britain's best hope to rest with her

---

32. Piers Mackesy, War Without Victory, Oxford: at the Clarendon Press, 1984, pp. 38-9. [Hereafter, Mackesy, War Without Victory]

Navy.<33> In either case, the government needed all the revenues it could muster. Although the high costs of maintaining the navy would remain in either scenario, active intervention on the continent would also have required massive expenditure on both the army and European allies.<34>

By 1799, Grenville was seriously contemplating either the creation of a second front in north-western France or a quick raid on the naval base of Brest, co-ordinated with an eastern offensive. He had also convinced Pitt of the need to expand naval operations into the Mediterranean, despite dire admiralty warnings of insufficient personnel. Grenville's policy soon bore fruit in the form of Nelson's victory at the Battle of the Nile on 1 August, 1799.<35> Unwilling to finance the war by means of an ever burgeoning debt, Pitt had all the more need for new tax revenues. In a 1797 attempt to restructure the taxation system, and to finance the massive debts accrued during the American war, he had increased the

---

33. These two men, along with the younger Pitt, were generally seen as 'the three "efficient" members of the Cabinet' and were both close associates of the Prime Minister. Mackesy, War Without Victory, p. 8.

34. In 1814, for example, £40,000,000 were budgeted for the Army and a further £10,000,000 for foreign subsidies. Naval costs were estimated at £20,000,000. B.E.V. Sabine, A History of Income Tax, London: George Allen and Unwin Ltd., 1966, p. 26. [Hereafter, Sabine, Income Tax]

35. The admiralty wanted a full 8,000 more sailors in order to carry out the expanded duties. Steven Watson, The Reign of George III, Oxford: at the Clarendon Press, 1960, p. 378. [Hereafter, Steven Watson, Reign of George III]. At any rate the re-entry of the navy into the Mediterranean would be an expensive strategy.

proportion of direct tax revenues by tripling the rates of assessed taxes, and by introducing to these taxes the notion of progressive assessment.<36> Throughout the eighteenth century, a full seventy five per cent of British government revenues had come from indirect taxation, mostly excise taxes and customs taxes, along with such things as the Stamp Tax, while direct taxation in the form of the Land Tax and Assessed Taxes had accounted for only the last quarter.<37> Pitt had set out to rectify this situation, although his 'Triple Assessment' of 1797 did not do so to his satisfaction. He believed that a property tax was in order.<38> The implementation of this tax, described as 'the most momentous fiscal innovation since the Excise of 1643',<39> required 'an imaginative leap of great political daring'.<40> In 1798, with Lord Grenville's Second Coalition moving into action, and with the British fleet sailing once again into the Mediterranean, Pitt imposed a property tax which was the logical extension of his economic policy, and was by then a financial necessity.

---

36. As the maximum possible assessment was ten per cent of an individual's income, a limit was placed on the tax's progressive nature. Dowell, History, III, p. 87. Sabine, Income Tax, pp. 22-3.

37. Brewer, Sinews of Power, pp. 88-91.

38. Steven Watson, Reign of George III, pp. 374-5.

39. Roseveare, The Treasury, p. 127.

40. Sabine, Income Tax, p. 27.



Accordingly, a survey of the national income was made in 1798, calculating the total to be £102 million, from which the revenues of the property tax were estimated. Pitt hoped to gain £10 million per annum, although this figure proved overly optimistic.<41> While incomes under £60 were to remain untaxed, those below £200 were to be taxed on a progressive scale rising from 2d in the pound to a full ten per cent, which became the flat rate for all incomes above that sum. In this, Pitt retained an important element introduced with the Triple Assessment. As a general statement of income was required from all taxpayers, those affected criticised the new tax 'for being inquisitorial, for being radical, and for bearing too heavily on the upper classes, but, nevertheless, it was accepted as the price of war.'<42> For the English public, the tax came not as the necessary result of a century of increasing national debt, caused by continental and colonial warfare and a poorly balanced and unfair taxation structure, but as an ad hoc wartime expedient which simply filled an immediate financial need. While Pitt saw his tax as a fundamental component of long-term fiscal restructuring, the public expected it to be removed at the end of the war, when the pre-war taxation rates would be reinstated.

---

41. The first year's yield was little over £6,000,000. Dowell, History, III, p. 95.

42. Steven Watson, Reign of George III, p. 376. See also Brewer, Sinews of Power, p. 217.

Pitt continued to oversee the property tax until, in 1801, a disagreement with the King regarding the fate of the Catholics forced his resignation. The immediate successor of Pitt was Henry Addington, who had gained general approval as the Speaker of the House of Commons, and who represented a general desire for peace at virtually any price.<43> The result was the Peace of Amiens of 1802, which received widespread public approval, but which was condemned by 'all the ex-ministers and many experts in foreign affairs', with the exception of Pitt, both for its terms, and for its implied assumption that French expansionism was at an end.<44> The stalemate, which arose out of the collapse of the Second Coalition, was embodied in this treaty, and was to prove all too transient.

The other notable achievement of the Addington Ministry was Addington's 1803 modifications to Pitt's property tax. Indeed, Addington 'far outdistanced Pitt in his success in providing a fiscal underpinning for the enormous war effort' and, in replacing Pitt's tax which 'left much to be desired', he can more truthfully be described as 'the real

---

43. Steven Watson, Reign of George III, p. 406-7.

44. Peter Jupp, Lord Grenville, Oxford: Clarendon Press, 1985, pp. 309-10. [Hereafter, Jupp, Grenville]. For not illuminating his house to celebrate the Peace, William Cobbett 'had his house attacked by "a base and hireling mob", "a blood-thirsty rabble".' Raymond Williams, Cobbett, Oxford: Oxford University Press, 1983, p. 10.

father of the modern [property tax] system.'<sup><45></sup> Once the Treaty of Amiens had been signed, and before the upcoming general election, Addington abolished Pitt's property tax outright, although other rates of taxation were kept at heightened wartime levels. With the renewal of war, the property tax was again resorted to, although Addington relied on a flat rate of five per cent on all incomes over £150. Incomes between £60 and £150 were assessed on a progressive scale, starting at 3d in the pound. He also increased the efficiency of collection by deducting it near source, by which means the tendency of taxpayers to understate incomes was reduced.<sup><46></sup> His tax brought the Treasury a reliably predictable £4.5 million, which was in stark contrast to the actual £6 million which Pitt's tax had been bringing in at twice the rate.<sup><47></sup> Compensating for a lesser rate of assessment with more efficient collection than Pitt's tax, Addington's tax financed not 'the all-out war of Pitt' and Grenville, but a defensive naval war, which would refrain from assaulting the continent and which would, therefore, be

---

45. Christie, Wars and Revolutions, p. 262. Roseveare, The Treasury, p. 127. Sabine cautions against overemphasising the rôles of Addington and the others who modified Pitt's tax. Sabine, Income Tax, p. 33.

46. In this, 'he achieved almost as big a breakthrough as Pitt in his changeover from a tax on expenditure to a tax on income.' Sabine, Income Tax, p. 37.

47. Sabine, Income Tax, p. 38.



far less expensive.<48> The only subsidy payments made by the British between 1802 and 1804 were for services previously rendered. More importantly for the present purposes, Addington's actions in cancelling the property tax, once 'peace' had been attained, certainly helped to foster and reinforce the impression that the tax was purely a wartime measure and that, should peace again be restored, the tax would again be removed.

With the end of Addington's Ministry in 1804, Pitt became Prime Minister once more, and he began to seek another coalition for an assault on France. Since 'by 1804 no government would take arms against France without direct aid',<49> he was forced to break with the past tradition of selective subsidies and to dispense British monies to every force willing to take up arms against Bonaparte. In one collective bargain of unprecedented scale, Pitt offered all his government could afford--£5 million, to Austria, Russia, Prussia and assorted German principalities. While this figure may have been unprecedented, it did not satisfy the major continental powers.<50> The estimated subsidies for 1806 were £7 million, with another million if the Prussians were to

---

48. Steven Watson, Reign of George III, p. 414.

49. John M. Sherwig, Guineas and Gunpowder: British Foreign Aid in the Wars with France, Cambridge, Mass.: Harvard University Press, 1969, p. 149. [Hereafter, Sherwig, Guineas and Gunpowder]

50. The Austrians alone wanted £6 million. Sherwig, Guineas and Gunpowder, p. 150.

join the fight. This new sort of expenditure could be afforded, though, as British revenues had 'more than doubled' <51> since the introduction of the property tax, which Pitt raised by 3d to 1s 3d in the pound. Apart from this increase in the rate, Pitt 'accepted completely the Addington amendments' to his tax.<52> Britain was now paying a standard annual price of £12 10s for each continental soldier in the field. Britain was not, as before, paying foreign powers to raise extra forces to add to those already in the field, but subsidising the entire military operations of its allies.

Pitt's death in January of 1806 further enhanced the process of political fragmentation. For the last two decades of the eighteenth century he had used 'the King's support, the command of patronage and the patriotic appeal of his peace and war-time policies, to establish a personal hegemony which had held in check' the variant views of his supporters and decimated the ranks of the opposition.<53> By the time of his death, the unravelling of that monopoly was completed, and the groups composed of the followers of six men, Fox, Grenville, Canning, the Prince of Wales, Addington, and the deceased Pitt, were all essentially independent and vying for power once the Pittite ministry and its final 'asset, the

---

51. Sherwig, Guineas and Gunpowder, p. 349.

52. Sabine, Income Tax, p. 38.

53. Jupp, Grenville, p. 291.

charismatic appeal of its deceased head,'<54> dissolved.

The next ministry, the somewhat poorly named 'Ministry of all the Talents,' was a coalition of the Grenvillite and Foxite camps; Grenville becoming the Prime Minister and Fox the Foreign Secretary. Grenville, no doubt realising the limits and lack of determination of the continental powers so soon after Austerlitz, was more in favour of defensive reconstruction than of offensive alliances, although there was certainly no doubt that Britain would continue to prepare for war.<55> Grenville and Fox did, however, pursue peace talks with the French as a stepping stone either to a renewed alliance against France or, as Fox intended, to a lasting peace between a France dominant on the continent and a Britain dominant on the seas. As for finance, Grenville was concerned lest he drive the Pittites into fervent opposition by appearing to attack the old policies of Pitt. As a result, there were more modifications than innovations in his programme. Unwilling to see any great increase in the debt, and needing to raise greater revenues, he and his Chancellor of the Exchequer, Lord Henry Petty, increased the rates of various taxes, including the property tax. This was raised to a maximum of ten per cent, and made

---

54. Christie, Wars and Revolutions, p. 270. The King tried to persuade Hawkesbury to become Prime Minister and carry on the Pittite ministry, but he declined after pondering the proposition. Gash, Liverpool, p. 66.

55. Jupp, Grenville, pp. 360, 370. Sherwig, Guineas and Gunpowder, p. 175.

collectable at source, a further improvement on Addington's modifications.<56> The level of exemption from the tax was lowered to £50, and only those incomes derived from the wages of labour remained exempt. Lord Petty refused to differentiate between permanent and temporary sources of income.<57> In addition, Grenville attempted to implement in 1807 a 'new plan of finance', in which war expenditure would be limited, and in which large wartime loans would be redeemed by the continuance of wartime taxation levels in the first years of peace. While this plan did recognise that Britain's economy was being taxed to the limit and beyond,<58> it did not allow for the increased expenditure which was to prove essential for financing major offensives later in the war. The ministry fell in 1807, and this 'new plan' was never properly implemented. After the debates surrounding the introduction of Petty's modifications, the property tax secured 'a general ... reluctant acceptance' which was to last until late in 1814.<59>

With 'nearly half the cabinet' composed of 'amiable nonentities',<60> and with a prime minister both sickly and past his prime, there was little to recommend the Portland

---

56. Jupp, Grenville, p. 367.

57. Sabine, Income Tax, p. 39.

58. Jupp, Grenville, p. 396.

59. Sabine, Income Tax, pp. 39-40.

60. Christie, Wars and Revolutions, 281.

ministry which followed. The new ministry wished to reverse the recent expensive failures in South America and the Mediterranean, and the virtual withdrawal of a British presence in Europe itself.<61> The Foreign Secretary, George Canning, began immediately disgorging large amounts of cash and, for the first time, materiel to continental allies. Bonaparte's Continental System, dating from the Berlin and Milan Decrees of 1806 and 1807, reduced British supplies of coinage and continental credit by which it had paid its subsidies, rendering materiel transfer necessary.<62> Shying away from Pitt's earlier method of determining subsidies at a fixed rate per soldier levied, Canning made a new offer. He promised the flat sum of £1 million to Prussia, should the Prussians wage war against Bonaparte to the fullest of their abilities. Canning believed that 'France could be defeated only by an inexorable will to victory on the part of the allies; ... fight with all your might, he told Prussia, and we will not fail you.'<<63> The third and final stage of subsidies had been reached. Rather than paying to add specific corps of troops to existing foreign armies, or paying a subsidy for each man an ally put in the field, the British were looking for convinced enemies of Bonaparte who

---

61. Sherwig, Guineas and Gunpowder, p, 185.

62. Steven Watson, Reign of George III, p. 466.  
 Sherwig, Guineas and Gunpowder, p. 214.

63. Sherwig, Guineas and Gunpowder, p. 189.



simply needed the money and materiel with which to carry out the fight. They no longer intended to buy virtual mercenaries but to aid to the best of their abilities those who wished to fight with them against the common foe.

When the Spaniards rose against the rule of Joseph Bonaparte in 1808 the British found willing allies, and by the end of the summer they had given them £1,100,000. A British army was also despatched to the Iberian peninsula, which met with initial success but which was forced to withdraw in defeat in the early months of 1809. By this time more than £2,500,000 in money and materiel had been poured into Spain. The British were to return to Iberia shortly, although the generous aid to the Spanish rebels was all but cut off by a bitter Canning.<64> While the subsidies to other continental countries were to remain and actually increase to a peak at the end of the war, the British now had a substantial new cause to fund--their own army in Portugal.

Portland's illness of 1809 brought about his retirement and the end of his ministry, although its rump continued under Perceval. Deciding, in consultation with Viscount Wellington in Portugal, to keep the British army in the peninsula without being diverted elsewhere, the new War Minister, Lord Liverpool, maintained the army at the level of 30,000 soldiers, with an auxiliary force of Portuguese to be

---

64. Sherwig, Guineas and Gunpowder, p. 295.



retained and trained by the British.<65> The commitment to a sustained, if expensive, campaign in the peninsula had been made. It was this commitment, and the continental subsidies which, in the final five years of the war, were to push 'national expenditure to a level sustainable only by vast borrowing.'<sup><66></sup> As a result, wartime taxation levels would continue a virtual necessity once hostilities had ceased. It was this commitment, the unrestrained assault of the British army upon the French, which was hoped to 'inspire the northern powers to turn on' Bonaparte, even if he could never be beaten in Spain alone.<67> It was the British financial commitment which made those powers capable of an attack on Bonaparte.

Bonaparte's invasion of Russia in 1812 changed the situation most positively in Britain's favour. Both Russia and Sweden signed alliances without much claim for subsidies, and the Russian Tsar even put his navy under the British flag. This opening up, at long last, of a second front was glorious news to the English,<68> for it meant that the expensive war which they had so long subsidised might soon be won. In June of the same year, however, the Continental System of Bonaparte bore fruit in the form of an Anglo-

---

65. Gash, Liverpool, pp. 79-80.

66. Gash, Liverpool, p. 118.

67. Sherwig, Guineas and Gunpowder, p. 272.

68. Steven Watson, Reign of George III, p. 497.

American war which came directly from the British use of naval actions to counteract Bonaparte's system. Here, at the moment of her greatest exertion, Britain was faced with one more theatre in which to deploy troops, one more drain on an over-strained treasury. On 11 May, 1812, the Prime Minister was fatally shot by a deranged bankrupt, and the Government was thrown into chaos. The ministry managed to continue under the compromise Prime Minister Lord Liverpool, who had himself felt 'doubtful but not desperate' about the cabinet's ability to carry on.<69> Liverpool was to continue in that office until illness forced his retirement in 1827.

At the opening of 1812, Britain had been paying the property tax for most of the previous fourteen years. The tax had been introduced as a war tax, and was generally considered as such. It was, however, the logical extension to the financial reforms which the younger Pitt had been instituting since the end of the American War of Independence, in an effort to deal with Britain's massive national debt dating back to William III. The tax had been a major advance in the evolution of the British fiscal state, although the means by which it was assessed and collected made it odious to the taxpaying public. As the war progressed and spending on the Army and subsidies substantially, the tax

---

69. Gash, Liverpool, p. 90.

became ever more essential.

## CHAPTER II:

### PRESS OPINION ON TAXATION AND EXPENDITURE, 1812-1814

The years 1812-13 witnessed the largest and most decisive campaigns of the wars against France. Following the failure of Bonaparte's 1812 invasion of Russia, the allies were decidedly on the offensive. Outnumbered, Bonaparte was defeated in the early months of 1814. This chapter will examine the nature of press reaction to the intertwined subjects of expenditure, retrenchment, and taxation in these years. The property tax itself was not a prominent issue in these years, when compared with the attention it received in 1815 and 1816, although its presence was felt within a broader context.

It would be worthwhile to examine the overall revenue situation of Britain, since there was concern during 1812 regarding the country's ability to provide the amount of tax revenue needed for the maintenance of the war effort. On 5 June, 1812, The Times provided what it claimed were the figures for the combined tax revenues, for the loans, and for

the grand totals of the previous eleven years.<1> These figures indicated that, while overall expenditure had increased by a third since 1802, the amount required in loans had been reduced by a third. The difference had been provided by a near doubling of the revenues raised by taxes.

A more comprehensive survey of the major branches of revenue was provided by The Annual Register. This source indicated that, for the fiscal year ending 5 January, 1812, the Permanent and Annual taxes brought in a total of £44,890,600. Of this, Customs accounted for just over £9.5 million, Excise £20.5 million, Stamps almost £5.5 million, and Land and Assessed Taxes £7.4. The revenues were further supplemented by the Extraordinary Revenues, most notably those designated as War Taxes. Of these, Customs brought in £3 million, Excise £6.5 million, and the Property Tax £13.2 million. The total of gross revenues for 1812 was £71,113,588, to which a loan of £16,636,375 was added,

---

1. The sums cited were, in £000s, for each year ending on 5 January of the years:

	Taxes	Total Revenues	Loans
1802:	£34,723	£72,441	£29,380
1803:	37,890	73,516	27,505
1804:	39,703	58,500	11,960
1805:	47,034	68,893	15,253
1806:	51,938	84,823	25,105
1807:	55,834	84,226	21,545
1808:	60,689	83,895	15,306
1809:	63,581	94,747	11,943
1810:	64,546	97,203	15,858
1811:	63,228	99,109	13,049
1812:	65,961	105,718	18,883

The Times, 5 June, 1812. No further source was given.

bringing the grand total to £87,749,963.<2>

For the next fiscal year, ending on 5 January, 1813, the overall gross revenue was only slightly greater. Among the Permanent and Annual Taxes, Customs earned just under £10.5 millions, an increase of almost £700,000; Excise just under £20 millions, a decrease of almost £800,000; Stamps £5.75 million, an increase of over £200,000; and Land and Assessed Taxes earned £7.75 million, an increase of roughly £250,000. Of the War Taxes, Customs brought in £3.25 million, a £250,000 increase; Excise just over £5.25 million, a decrease of over £1,200,000; and the Property Tax £13.6 million, an increase of £408,098. The total of all revenues for that year was thus £72,469,257, an increase of £1.33 million. The loan, however, was a staggering twenty nine and a quarter millions, almost double that of the previous year. The grand total was just over £101,700,000; an increase of a full fourteen million pounds.<3> Although the total revenue for this year had increased slightly from the previous, the drop in the Ordinary and Extraordinary excise of roughly two millions was worrying, for the implications were that the

---

2. Unless otherwise stated, shillings and pence are disregarded. The Annual Register, London: Longman and Co., 1812, pp. C-398-9. During the early nineteenth century, The Annual Register was divided into a 'General History' and a 'Chronicle'; regrettably, pagination was not co-ordinate between the two. As such, all references to the 'Chronicle' and its appendices will be prefixed with a 'C-', to distinguish from references to the 'General History.' [Hereafter, Annual Register]

3. Annual Register, 1813, pp. C-375-6.



nation's ability to bear heavy wartime taxation was nearing the breaking point and, indeed, may have passed it, as the domestic economy was weakening under the strains of war.

For the fiscal year ending on 5 January, 1814, both the revenue and the loan were substantially increased. This indicated not only that the nation's ability to bear taxation was not overburdened, but also that greater military expenses had been determined upon. For the Permanent and Annual Taxes, the Customs increased by £500,000 to just under eleven millions, Excise by £1,250,000 to well over twenty one millions, Stamps by two hundred thousands to just under £5.9 million, and Land and Assessed Taxes by almost five hundred thousands to £8.1 million. Of the War Taxes, the Customs increased by two hundred thousands to £3,800,000, the Excise by £900,000 to £6.25 million, the Property Tax by £1.2 million to £14.9 millions. The total revenue for the year ending 5 January, 1814, was £81,644,212, an increase of well over nine millions, which compares well with the one and one third million increase of the previous year. With a loan of thirty five millions, the grand total was raised by fifteen millions to £116,694,787.<4> The healthy increase in these revenues, collected essentially in 1813 for use in 1814, were reassuring after the troubling Excise returns of the previous year. The combined Excise had, in fact, risen to slightly above the levels of two years prior, and the overall rise

---

4. Annual Register, 1814, pp. C-365-6.

suggested that no worries regarding the nation's ability to bear the necessary taxation need have been entertained.

The editorial preface in each issue of The Annual Register provided an overview of that year, setting with hindsight the tenor for the months to come. Turning to the wars which plagued Britain in 1812, that in the peninsula was 'carried on with unusual vigour' and saw 'action in the field of greater magnitude than before occurred between the chief contending parties', while that against America 'has been little more than an addition to [Britain's] drains and losses.'<sup>5</sup> Both theatres required more expenditure, and greater burdens on the taxpayers, than they had in previous years. In regarding the new ministry of Lord Liverpool, 'no want of strength or efficacy' was to be seen, despite early criticisms to the contrary.<sup>6</sup> The editors saw the Luddite 'intestine disorders' as incited by a contraction of Britain's over-extended trade, and by a rise in the cost of living almost unparalleled in severity, the latter not incapable of further augmentation 'as long as public burdens and expenses are proceeding in an unlimited increase.'<sup>7</sup> The costs of war were increasing, and the nation was suffering dearly as a result. Liverpool and his ministers were generally competent, despite early criticism to the contrary.

---

5. Annual Register, 1812, p. iv.

6. Annual Register, 1812, p. v.

7. Annual Register, 1812, pp. v-vi.

The prediction was made that the Luddite unrest would continue should domestic public spending--most notably regarding sinecures and pensions--and the heavy taxation required for it and for the war, continue. Undeniably, there was interest and concern with the level of taxation, and more importantly, with the domestic reasons for that taxation.

Invaluable as a means of influencing the politicians, the publishing in newspapers of division lists on important subjects illuminated the degree to which elected Members of Parliament were in agreement with the views of their constituents. On 27 February, 1812, The Times printed the names of all the Members of the House of Commons who had voted on a certain Mr. Bankes' motion for the stopping of the sinecure position, Paymaster of Widows' Pensions, held by the Prince Regent's personal confidant, Colonel McMahon.<8> One hundred and seventeen Members supported this highly characteristic 'opposition' attack on sinecures, while one hundred and ten, including the Prime Minister Spencer Perceval, and those of his Cabinet in attendance, opposed it.<9> The editor of The Times made pointed reference to the lack of support given to Mr. Bankes' motion by Members from

---

8. The Times, 27 February, 1812. Among those supporting the motion were J.P. Bastard, Henry Brougham, Sir Francis Burdett, Henry Grattan, Sir Samuel Romilly, Charles Tierney, and William Wilberforce.

9. Annual Register, 1812, p. 8, cited the figures as being 115 to 112 in favour of the motion, and claimed that the appointment evinced 'extreme unpopularity in the nation'.

London.<10> In this, the paper was clearly holding up for public rebuke--no doubt thinking toward the next election--those elected Members of the Commons who both did not share The Times' political views, and who fell within that paper's substantial range of distribution. On 6 March, 1816, The Times reported that several Counties opposed to the property tax were prepared to form clubs for the purpose of defeating their Members of Parliament at the next election, should those Members support the property tax.<11> On 7 July, 1812, The Times published the House of Lords division list of 1 July dealing with Lord Wellesley's motion for the alleviation of pains against the Catholics;<12> it should be noted that Canning's similar motion in the House of Commons had only recently been passed by a majority of 235 to 106. Several division lists from the House of Commons on the Catholic question were published by The London Chronicle,<13> one of those being also published in The Manchester Mercury.<14> A division list from the London Common Council meeting of 8

---

10. 'Is it not singular, that, of the City Members, none voted on Mr. BANKES's motion but Mr. H. COMBE?' The Times, 27 February, 1812.

11. The Times, 6 March, 1816.

12. The Times, 7 July, 1812. While The Times reported a one vote majority for the motion's opponents, The Annual Register gave a similar majority to its defenders. Annual Register, 1812, p. 120.

13. The London Chronicle, 26 May, 1812, 20 May, 5 June, 1813.

14. The Manchester Mercury, 8 June, 1813.



December, 1815, was published in The Times, and inspired a letter from 'A Friend to Truth' which acknowledged the power 'of your BLACK LIST.'<sup>15</sup> Only the most important issues received such publicity, bringing the actions of the individual Members before the public eye.

From letters and editorial comment in various newspapers throughout 1812, it was generally felt that the level of taxation was high, to the point of marked discomfiture. At a meeting of the London Livery on 26 March, 1812, the leading demagogue Mr. Waithman<sup>16</sup> complained of the property tax as being a 'ruinous system of taxation, rendered more enormous by the arbitrary mode of collecting it.' 'The impositions on our private property', he declared, '[are] severe in the extreme; the inquisition of the Income-tax [is] suspended over our heads; and we [are] called before tribunals at their own pleasure, to give an account of our private affairs.'<sup>17</sup> The anonymous 'A.P.', in his letter

---

15. The Times, 9, 14 December, 1815.

16. Robert Waithman (1764-1833), a political reformer who made a fortune with his own London shop, was spurred to enter politics by the French Revolution. He was elected in the ward of Farringdon Without in 1796, becoming a leading orator therein. While his 1812 bid to enter Parliament representing the City of London failed, in 1818 he defeated Sir William Curtis for that seat, the latter regaining it in 1820. While opposed to free trade, Waithman otherwise consistently supported liberal ideas. George Smith, Dictionary of National Biography, ed. Leslie Stephen and Sidney Lee, vol. XX, Oxford: Oxford University Press, 1917, 1964, pp. 440-1. [Hereafter DNB]

17. The London Chronicle, The Times, 27 March, 1812.

printed on 7 January in The Times, claimed that the people were 'called upon to yield to a necessary but unprecedented weight of taxation,' while 'Ingenuus' took much the same line in The London Chronicle, noting that 'the people are pressed by the weight of accumulated and accumulating taxation.' He added that 'I have seen them patiently submit to [this] most severe pecuniary pressure.'<sup>18</sup> A letter from 'Verax' to The Times expressed the same view, that 'the people ... submit with good sense and patriotism to those burthens' brought about by the war.<sup>19</sup> The editor of The Times also felt the people to be burdened by the taxes, and The Northampton Mercury printed a letter from 'Harry Hardset', which complained of '"the cursed tax-gatherers"'.<sup>20</sup> The writer 'W.C.' broadened the scope of concern to deal with several connected issues, when he wrote in The London Chronicle that 'England is a large earthenware pipkin. John Bull is the beef thrown into it. Taxes are the hot water he boils in. Rotten Boroughs are the fuel that blazes under this same pipkin. Parliament is the ladle that stirs the hodge-podge. ...'<sup>21</sup> For this author, a substantial reduction of taxation could

---

18. The Times, 7 January, The London Chronicle, 25 June, 1812.

19. The Times, 21 April, 1812.

20. The Times, 15 February, The Northampton Mercury, 11 January, 1812.

21. The London Chronicle, 22 October, 1812. It would appear that 'W.C.' was, or was meant to be, William Cobbett.



never take place in an unreformed Parliament. He represented, however, a radical minority. The burden of taxes, the property tax prominent among them, was falling heavily upon the people, who generally responded with fortitude.

Some doubts were raised as to the nation's economic ability to supply such imposts. In a letter to The Times, 'Minor' spoke of the taxes as being an 'almost intolerable burden'.<sup><22></sup> The editor of The London Chronicle certainly felt that the question of finance affected England 'more nearly and deeply than any foreign objects'.<sup><23></sup> Earlier in the year, his newspaper had cited the figures for the value of imports and exports during the years 1805-10, showing an unfavourable balance for 1810 of almost £12,000,000, a notable increase over previous years. The same figures were cited by The Observer, which commented that 'the amount, in 1811, we suspect was even more unfavourable.'<sup><24></sup> Similar pessimistic views were not, it would seem, universally held and one letter to The Times recommended a further tax on capital, to avoid 'the heavy loss, not to say ruin,' which continued loans would bring.<sup><25></sup> The circulation of moderately reassuring returns for the Customs, Excise, and

---

22. The Times, 8 August, 1812.

23. The London Chronicle, 29 November, 1812.

24. The London Chronicle, 4 March, The Observer, 8 March, 1812.

25. The Times, 27 September, 1812.

Stamp taxes, in various newspapers early in 1812, gave credence to the view that the economy was strong enough to sustain the tax burden. Both The Northampton Mercury and The Manchester Mercury were 'happy to lay [the report] before our readers'.<sup><26></sup> The latter paper also pointed out that the United Kingdom's 'population of not more than fifteen or sixteen millions pours annually almost as many pounds sterling into the coffers of the state, as this France with her 40 millions population pays livres.'<sup><27></sup> There was little likelihood that Britain would break under the strain of wartime taxation.

The question of the nation's ability to bear the heavy rates of war taxation also received Parliamentary attention in 1812. On 8 January Mr. Creevey, in a speech to the House of Commons, claimed that the national revenue 'had experienced a rapid and alarming decline.' In response, the Chancellor of the Exchequer, Prime Minister Perceval, rejoined that Mr. Creevey took 'a black and very unfounded view of the revenue of the country.'<sup><28></sup> On 17 June, the new Chancellor of the Exchequer, Nicholas Vansittart, declared,

---

26. The London Chronicle, 7 January, The Northampton Mercury, 11 January, The Manchester Mercury, 14 January, 1812.

27. The Manchester Mercury, 28 April, 1812. A modern authority places the population of the United Kingdom in 1815 at nineteen millions, and that of France, thirty. Colin McEvedy, The Penguin Atlas of Modern History, Harmondsworth: Penguin Books, 1972, 1987, p. 87.

28. Annual Register, 1812, p. 4.

while delivering the year's budget, that although 'it might appear that the revenue was gradually declining', a close examination of the facts would indicate otherwise. After first proposing certain increases to the Assessed Taxes, he declared that

it must be very satisfactory to the House and the public that, after the country had so often seemed to be upon the very point of having exhausted its resources, and after it had been so often stated that no fit subject for taxation remained, it still appeared practicable to provide with so little pressure on the people, and especially on the lower classes of the community, so large a sum as that of which he had just completed the details.<29>

It was the understanding of both Vansittart and his predecessor, Perceval, that the nation, while heavily taxed, was able to sustain the present rates of taxation and even to bear increases. Vansittart reiterated these views on the 24 November opening of Parliament later the same year. He asserted 'that if the necessity of [a tax on capital] should occur, the nation would bear it rather than submit to an insatiable and insolent enemy.'<30> It was the leaders of the opposition, Lords Grey and Grenville, who entertained 'great doubts, whether, in the present distressed state of the country' new taxes could be added.<31>

As for funding the war in Spain, there were two main currents of opinion. Some asked, with The London Chronicle,

---

29. Annual Register, 1812, pp. 99, 106-7.

30. Annual Register, 1812, p. 217.

31. The London Chronicle, 27 May, 1812.

'if the profuse expenditure of British blood and treasure has been found unavailing;--shall we continue to maintain a contest, which is weekly and daily exhausting our means and resources...?'<32> It was unhappily noted that by the end of the year the payroll of Wellington's army was five months in arrears.<33> On the other hand, in agreement with The Times, some stated that, had Spain been abandoned for the sake of economy, 'every port in Spain would, before now, have been filled with the shipping for the invasion of England; and (for the sake of economy!) we should have to watch the harbours of Ferrol and Cadiz. ...'<34> As 'Vetus' explained in one of his many letters, 'this, therefore, being a matter of life and death, is one of those cases which render money of no account.'<35>

These two viewpoints reflect the two conflicting theories underlying British foreign policy. One of the most notable supporters of a large involvement was Marquis Wellesley who, when declining to enter Liverpool's cabinet in May, claimed that 'my objections to remaining in the cabinet arose, in a great degree, from the imperfect scale on which the efforts in the Peninsula were conducted.' He saw an

---

32. The London Chronicle, 29 November, 1812.

33. Wellington had to raise a \$70,000 loan in Madrid. The Observer, 6 December, 1812.

34. The Times, 8 January, 1812.

35. The Times, 15 April, 1812.

extension of operations there as 'perfectly practicable', and, despite some minor increases since his resignation as Foreign Secretary, noted that 'it is still intimated that my views are more extensive than the resources of the country can enable the government to reduce to practice.' Nevertheless, he remained 'convinced, that a considerable extension of the scale of our operations in the Peninsula ... [is] of easy attainment.'<sup>36</sup> Desperately opposed to the hawkish plans of Arthur Wellesley's brother were Lords Grey and Grenville, who could not 'in sincerity conceal from Lord Wellesley, that in the present state of the finances we entertain the strongest doubts of the practicability of an increase in any branch of the public expenditure.'<sup>37</sup> In part, this difference of views stemmed from conflicting views of the nation's ability to bear taxation.

The issue of domestic economy--of retrenchment--also received much attention during 1812. As The Times pointed out, 'in all the distress of the people, nothing has been saved for the people: no retrenchment has been made; so that whatsoever the exigencies of public affairs really require,

---

36. Wellesley's foremost disagreement with Liverpool was over the Catholic question, the latter not sharing the former's support for the Catholic cause, yet Wellesley was not 'one of those persons now designated by the name of "The Opposition"' to whom Liverpool had not applied. Wellesley to Liverpool, 18 May, 1812. Reprinted in Annual Register, 1812, pp. C-351-2.

37. Memorandum from Grey and Grenville to Wellesley, 24 May, 1812. Reprinted in Annual Register, 1812, pp. C-363-4.



this must be and is withdrawn from ... the greater part of the community.'<sup><38></sup> The editor believed that, rather than either increase the already onerous burden of taxation or reduce the military activities of the state, the ministry needed to apply 'internal economy' in order to reconcile revenue and expenditure.<sup><39></sup> In his letter to The London Chronicle, 'Ingenuus' stressed the need for economy in a time of 'increased expenditure and ... accumulating taxation,' claiming it to be 'the right of the people to satisfaction on these subjects.' He had seen the people 'liberally contribute to the common cause,' wanting to promote the welfare of the nation, rather than to provide for waste and sinecures.<sup><40></sup> Mr Waithman concurred in this sentiment at a meeting of the London Livery.<sup><41></sup> Rumour of a two and a half per cent increase in the property tax, reported without comment by The Observer, led The Times to call for 'retrenchment in the amount of two and a half per cent' rather than an increase in the tax.<sup><42></sup> With the nation strained to the utmost by the wartime crisis, public sentiment would not countenance the

---

38. The Times, 15 February, 1812.

39. The Times, 8 January, 1812.

40. The London Chronicle, 25 June, 1812.

41. 'We have the mortification to see the taxes wrung from the hands of honest industry, dissipated in extravagance, and wasted in ... innumerable ways.' The Times, 27 March, 1812.

42. The Observer, 6 September, The Times, 1 September, 1812.



misuse of tax revenues.

Sinecures were seen by many as the most flagrant misuse of tax revenues. While the editor of The Times could accept the odious tax collector as a necessary evil, 'sinecure pensioners are wholly, and without abatement, noxious.'<sup>43</sup> The papers paid attention to specific attempts to reduce sinecures,<sup>44</sup> and also wrote on the subject in general. The Times went so far as to declare that 'those in power uphold every abuse,--retain every sinecure,--and thus divert the resources of a burthened people, from their only legal application.'<sup>45</sup> The aversion to sinecures, on the part both of many Members of Parliament and of much of the public, was such as to compel the Marquesses of Buckingham and Camden on 21 November to donate voluntarily one third of their revenues from their respective Tellerships of the Exchequer to the public finances.<sup>46</sup> This matter of the Tellerships of the Exchequer had been raised previously, on 7 May by Creevey, who had attempted, but failed, to pass in Parliament a motion to restrict these offices' potentially

---

43. The Times, 5 March, 1812.

44. The London Chronicle, 6 April, 25 June, The Times, 27 February, 4 April, 24, 30 June, 1812.

45. The Times, 15 February, 1812.

46. Marquisses Buckingham & Camden to the Chancellor of the Exchequer, 21 November, 1812; the same, 11 December, 1812. Reprinted in Annual Register, 1812, p. C-150-1. See also The Northampton Mercury, 28 November, The London Chronicle, 22 December, 1812.

unlimited emoluments; this matter, 'though of small magnitude in its object, and unsuccessful,' had been considered deserving of notice by The Annual Register as an example of the Commons' unfavourable attitude toward such retrenchment.<47>

Surveying 1813, The Annual Register spoke of 'almost an uniformity of opinion relative to the expediency of a vigorous prosecution of the war,' the doomsayers either repenting or retreating in the face of numerous allied victories. The editors declared that the tempers on both sides in the war with America had become 'more exasperated' and 'irreconcilable'. An end to the war in Europe was expected to end quickly that in America, since the original causes of antagonism would be removed, and Britain would have a vast increase in the forces available her.<48> In Parliament,

unprecedented sums were voted for subsidies and other military purposes with scarcely a dissentient voice. ... The public credit of the nation stood high, and heavy loans were negotiated without difficulty. Peace, how desirable soever, for alleviating the public burdens, was scarcely mentioned, it being the general impression that it must be conquered, to be enjoyed with security.<49>

The editors were here describing, and giving vent to, a general sentiment that victory was at last within reach,

---

47. Annual Register, 1812, p. 71.

48. Annual Register, 1813, p. v.

49. Annual Register, 1813, p. vi.

should Britain's exertions not fail. The monetary support of Continental allies, chronic before the Peace of Amiens, reached new levels, while the loans which this support made necessary were readily available to a nation demonstrably capable of bearing the heaviest of tax burdens.<50>

During 1813, the newspaper press favoured a vigorous prosecution of the peninsular war more than in the previous year. The Times continued in its strong support, remarking that a more liberal funding of Wellington's army would have been 'productive of true economy in the end.'<sup>51</sup> The London Chronicle, however, very much altered its viewpoint of the previous year, and early in 1813 declared that 'now is the time to set in motion every engine that policy can devise, to dash at the crisis with a moral spirit of adventure--to hazard something--to ... act promptly, boldly, and generously.'<sup>52</sup> With Bonaparte no longer on the offensive in Russia, but on the defensive in Germany, the chances of immediate success seemed quite good, and it was generally

---

50. There was 'a determination in the government to spare no money', while 'the enormous and increasing burdens on the nations [were] patiently acquiesced in both by [Parliament] and the people at large....' Annual Register, 1813, pp. 202, 209.

51. The Times, 8 January, 1813. See also The Times of 13 February, 1813, for similar comments of 'Vetus.'

52. The London Chronicle, 30 January, 1813. 'Better it is at once to give double in a crisis so pregnant with hope and confidence, than to give quadruple, by tedious intervals and at distant periods of time.' The London Chronicle, 15 November, 1813.

believed that a concerted military effort would quickly end the expensive war.

It had become evident to the editors of The Annual Register, however, that the war had brought about not only 'the prodigious increase of the public expenditure' but also 'the diminution of several sources of revenue.' They claimed these changes to have been behind Vansittart's alterations to the Sinking Fund, first proposed on 3 March, 1813. In explaining this measure, Vansittart declared that 'the public had paid upwards of 200 millions in war taxes; whence he inferred that it had now a claim for some relief.<53> He felt compelled, therefore, to appropriate funds from the Sinking Fund. Vansittart's plan received a lukewarm reception from The Times, which found this breach of promise regarding the nature of the Sinking Fund to be 'very unfair to every contractor and buyer of loans, since 1786.'<sup><54></sup> Both The London Chronicle and The Northampton Mercury, however, found it to be quite acceptable, considering the nation's dire straits.<55> Had Vansittart not taken such actions with regard to the Sinking Fund, he would have needed either even greater taxes, or an even greater loan.

The usual clarion calls of the reformers for the

---

53. Annual Register, 1813, p 42. See also: The Times, 9 March, The London Chronicle, 5, 15 March, 1813.

54. The Times, 24 April, 1813.

55. The London Chronicle, 10 April, The Northampton Mercury, 27 March, 1813.

abolition of sinecures were heard during 1813, although less frequently than when Colonel McMahon provided so conspicuous an example of abuse in 1812. On 12 February Mr. Bankes proposed a gradual abolition of such offices as they fell vacant, and while the Commons passed the motion by a vote of 94 to 80, it was later thrown out of the Lords without the need of a division.<56> In a matter of great concern to a large proportion not only of the Commons but also of the commoners, the Lords were acting with great disdain, unable to find enough interest in the subject of retrenchment to necessitate a formal vote. The death of the Marquis of Buckingham left vacant one of the Tellerships of the Exchequer, worth £35,000 per annum and the subject of some controversy in the previous year, and this office was settled upon the son of the late Spencer Perceval for a sum of £2,500 per annum.<57>

Another area of concern was the revenue of Ireland, connected with, and yet separate from, that of Great Britain. It was felt by some that Ireland, not subject to the same modes of taxation, such as the Property Tax, was not making adequate contributions to imperial defence.<58> The backward state of Ireland rendered per capita taxable earnings less

---

56. Annual Register, 1813, pp. 46-7.

57. The London Chronicle, 15 February, The Manchester Mercury, 23 February, 1813.

58. The London Chronicle, 12 January, 3 August. 1813.



than in England, where a convenient industrial revolution had managed to bolster the economy.

The Annual Register for 1813 took notice of both the ugly scrum of bankers outside the Exchequer office at five o'clock one morning, and the libel trial of Thomas Creevey, M.P. On 7 April, a crowd of London financiers were involved in a scrum outside the Exchequer office in the hope of subscribing to fund Exchequer bills. There were more than 373 men in the mêlée--that many were issued numbered tickets--and the first fourteen were able to pledge seven of the twelve millions required. This certainly seems to indicate an ability on the part of the nation to continue funding the war, as the economy evidently still contained large sums of available capital. The editors took a dim view of this undignified incident, drawing a contrast to France, where it would 'have given occasion to a flourishing exposé of the eagerness of the people to aid the government; but in England, when considered as the mode of executing a measure of finance, it is neither just nor proper.'<sup>59</sup> The Government had no need of worrying about its ability to raise a loan, although an increase in tax revenues would have proved more difficult.

A well known Whig reformer intent on retrenchment, Mr. Creevey was brought before the Lancaster Assizes by the Inspector General of Taxes in Liverpool, Mr. Robert

---

59. Annual Register, 1813, p. C-27.



Kirkpatrick, Esq., for certain libelous slanders published in the Liverpool Mercury. Creevey had sent that newspaper a copy of one of his Parliamentary speeches, in which 'he designated the office of Mr. Kirkpatrick as that of a common informer, and insinuated that he received a large annuity for undertaking to screw up persons' assessments to the extent of his own imagination.' Despite a defence both 'eloquent and ingenious' by Henry Brougham, Creevey was found guilty and fined £100.<60> The 'quality' of the men, hired to assess and collect the property tax was to be an important complaint during the process of petitioning Parliament in the early months of both 1815 and 1816, as it was here with Kirkpatrick. Mr. Waithman had already raised the issue in early 1812.<61>

The introduction for 1814 in The Annual Register leapt ahead to the peace which 'has been more efficacious in reviving the spirits, than in alleviating the burdens' of England. The editors admitted that any lessening of taxation 'was indeed scarcely to be expected whilst the accounts of a war expensive beyond all former precedent remained unliquidated'. While the aftermath of Bonaparte's fall 'rendered the maintenance of a large force on the continent a necessary measure', the end of the 'unhappy quarrel' in 'America was particularly welcome,' as nothing but a

---

60. Annual Register, 1813, pp. C-268-9.

61. The London Chronicle, 27 March, 1812.

worsening stalemate was foreseeable had hostilities continued.<62> While the editors could not, with certainty, predict the timing of an abandonment of wartime taxation levels, they felt 'that a continuance of expenditure on the scale of the latter years of the war, would prove a severer trial to public credit than it has ever undergone.'<sup><63></sup> With the coming of peace, the need to maintain a sizeable army in the field prevented any immediate withdrawal from the 'wartime burdens'. This the editors clearly recognised, although they were certainly interested in seeing those burdens removed with all haste, to prevent serious harm being done to the national economy and public finances.

During the period of just over two years from the opening of 1812 to the fall of Bonaparte early in 1814, public opinion was generally supportive of what it saw as the government's attempt to spare the lower classes from the full weight of wartime taxation. On Vansittart's 1812 budget, The Observer noted that 'the proposed taxes are of a nature calculated to press as little as possible on the lower orders of the community.'<sup><64></sup> This observation was echoed by The Northampton Mercury, which added that 'it is impossible to contend that [<sup>the sum of not much less than two millions</sup>']

---

62. Annual Register, 1814, p. v. Buonaparte was defeated in late March, and the peace treaty was signed on 11 April. Peace with America formally began 24 December.

63. Annual Register, 1814, p. vi.

64. The Observer, 21 June, 1812.

could have been raised in a more unobjectionable manner.'<sup><65></sup> These sentiments were restated, virtually verbatim, by The Manchester Mercury, remarking also upon 'the willingness with which the people comply with the demands made upon them....'<sup><66></sup> Those demands may not have been accepted by a disproportionally burdened lower class. The editor of The London Chronicle attacked a proposed doubling of the duty on leather goods, one of the few parts of the 1812 budget which bore heavily upon the lower orders, and suggested that it be replaced by a tax upon music and musical instruments. Such a tax, it was claimed, would have been very productive and would not have affected the poor.<sup><67></sup> Early in the new year, The Times carried an advertisement which proclaimed that 'the Leather Tax is found to be so greatly oppressive to the different branches of the leather trade, as well as to the labouring poor, that numerous petitions from all parts of the kingdom have already been presented against this tax', and that a bill for its repeal would soon enter Parliament. The bill was expected to succeed.<sup><68></sup> The lower orders of society were able to find defenders among their social superiors, who

---

65. The Northampton Mercury, 20 June, 1812.

66. '... demands which they feel would not be made but for the promotion of objects upon which their honour, their property, their freedom, and their security depend.' The Manchester Mercury, 23 June, 1812.

67. The London Chronicle, 10 July, 1812.

68. The Times, 20 February, 1813.

held that taxation at wartime levels had to fall the lightest upon those least able to bear it. The property tax exempted from assessment all incomes under £50, earned through the wages of labour. This paternalistic chivalry on the part of the upper classes was intended to promote social cohesion and domestic harmony; the Luddite disorders of 1812 left the ruling classes with little doubt that such harmony was strained and in need of support. Not all, however, from the upper classes felt the need to assume a greater proportion of the tax burden. The Northampton Mercury printed a letter from 'X.Y.', asking why taxes fell much more heavily upon masters than servants.<69> This view was not as prevalent in the press of 1812-1813, but it remained an undercurrent cutting against the general paternalistic tendency of protecting the lower orders from the full brunt of wartime taxation.

During the last two years and two months of the 1793-1814 wars with France, the British were beset by greater debt, greater threats, and greater taxes than ever before. The twenty year struggle with France had been the most expensive war Britain had fought, and yet a surprisingly small amount of the cost had been transferred into the

---

69. The Northampton Mercury, 8 May, 1813.

national debt,<70> the rest being borne by the nation in the form of various taxes. While the taxes were unpopular, and while the nation's ability to continue with such levels of taxation was often questioned, the dissentient voices, calling for a lessening of military spending, were few. More common, and more appealing, was the call for retrenchment--for economical reform of government, and the ending of sinecures. At a time when the nation was being asked to make greater and greater sacrifices through taxes, a demand that tax revenues be used in a wise, judicious, and productive manner seemed justified. With the increase in taxation came an increase in the taxpayer's belief in his right to determine how his tax money would, or at least would not, be used.

---

70. Only 26.6 per cent of the national expenditure for the years 1793-1815 was supplied by loans, as compared to 39.3 per cent for the American War of 1776-1783. P.G.M. Dickson, The Financial Revolution in England, London: Macmillan, 1967, p. 10.



### CHAPTER III:

#### PRESS OPINION IN THE FIRST DEFEAT OF THE PROPERTY TAX

The fall of Napoleon Bonaparte in the spring of 1814 returned Britain to a state of peace for the first time since 1793, if one does not consider the Peace of Amiens of 1802-3 which, unlike that of 1814, had been merely a temporary lull between hostilities. The peace of 1814 appeared durable. The general assumption, therefore, was that the property tax would be left unrenewed at the end of the fiscal year, despite the hostilities with the United States. The government, however, intended to keep the tax until 5 April, 1816, if not longer, since the massive debts of the previous twenty years needed to be paid and since conditions required the maintenance of a large military force. The taxpayers took such umbrage at this intention and, over the winter of 1814-15, collected so vast a number of petitions against the tax's continuance, that the government was forced to reconsider. The property tax was to be allowed to lapse. Bonaparte's return in the spring of 1815, however, caused the renewals of both the war and the tax; his defeat on 18 June, 1815, boded well for the demise of the property tax the following 5 April. It was Bonaparte's last, desperate bid for power which



enabled the government to collect a further year's revenue from the property tax.

Throughout the spring of 1814, victory had been safely and eagerly predicted; as such it was greeted with jubilation but without surprise.<1> The news of Bonaparte's fall reached London on 9 April,<2> and there followed a lengthy period in which the property tax was an unimportant issue. As it was set to lapse on 6 April following the signing of a definitive peace treaty, which had yet to be signed, the taxpayers of England had the burden to bear for a whole year; any struggle which might be needed to end the tax, as indeed it was, would not be required until the new year approached. It should not be assumed, however, that 1814, before winter and petitions arrived, is not of interest to the present concerns, despite the dominance in the papers

---

1. Consider the following:

'Little Nap Horner  
Is up in a corner,  
Dreading his dolefull doom;--  
He who gave, t' other day,  
Whole Kingdoms away,

Now is glad to get Elba Room.' -J.M.E.

The Gentlemen's Magazine, April, 1814, p. 376. The readers of Mr Urban's magazine were, however, bombarded with a good deal of bad poetry on Buonaparte's demise the following month.

2. 'BUONAPARTE has ceased to reign', The Times; 'The reign of BUONAPARTE is at an end!', The London Chronicle, 9 April, 1814.

of the corn trade debate from mid-April onward.<3> In a peripheral manner the papers did observe any reductions in the military establishment, such as the drydocking and paying off of the third-rater HMS Devonshire.<4> The editor of The Observer remarked in early spring that 'already are the expenses attendant upon war in the way of diminution.' He expected the war taxes, 'which enhance the price of imports and increase the charge of our exported manufactures, [to] cease at once with the termination of the war', while he maintained that the property tax would expire 'in six months after the signing of the definitive treaty.'<5> The editor of The London Chronicle declared that 'we look forward with confidence to the reductions' which peace was to bring, and nearly a month later spoke of 'the general relief from all burdens which is expected shortly to take place.'<6> The war with America was still a drain on resources, however, and on 8 June the editor of The Times went so far as to admit that 'England cannot return to a peace establishment' until the United States was defeated; it may have been this realisation

---

3. For this dominance see, for example, The London Chronicle and The Times for April, May, and subsequent months.

4. The Times, 21 April, 1814. Every such reduction meant, of course, that the government was that much closer to returning to a peacetime level of expenditure, making the war taxes less and less essential.

5. The Observer, 17 April, 1814.

6. The London Chronicle, 27-8 April, 21 May, 1814.

that helped the same editor to accept without comment the massive budget, with a £24,000,000 loan, that the Chancellor of the Exchequer presented on 13 June.<7> Despite one brief assault on 'that most stupid of inventions, the Property Tax', the editor's silence at several other opportunities for comment on economic matters--the publishing on 6 July of an abstract of ordnance and stores supplied to continental allies since 1808, on 22 July of the Civil List estimates, on 23 July of the import and export figures for the three years 1792, 1804 and 1813, and on 28 July of the net revenues for the years ending 5 July 1813 and 5 July 1814<8>--seems to indicate no great concern with issues not currently at the fore of the public consciousness. The editor even claimed that the Prince Regent's speech proroguing Parliament on 30 July, which 'adverted to the necessity of maintaining for a time a body of troops in British pay on the continent', should 'be read with great interest and satisfaction.'<sup><9></sup>

The great issue of these months was the question of providing protective tariffs for the corn trade. While the corn trade debate itself falls somewhat outside the province

---

7. The Times, 8 June, 14 June, 1814.

8. The Times, 4 July, 6 July, 22 July, 23 July, 28 July, 1814. Spain received by far the most materiel, exports showed a much larger increase than imports, and the net revenue rose by four millions. The Civil List estimates would have furnished an ideal opportunity to deprecate idle pensioners and to promote retrenchment.

9. Annual Register, 1814, p. 168. The Times, 1 Aug, 1814.

of the present study, there are connections between that debate and the property tax which ought to be considered, most notably the uniqueness of the burdens placed upon English farmers and landlords by English taxes which made English corn liable to being undersold by imported. The editor of The Times turned his attention to this on 25 May, citing the property tax in particular and various other unique taxes in general as placing the English farmer at a disadvantage in relation to his overseas counterpart. This was followed on 7 June by a letter to the same editor from 'Columella' in which the writer cited the land tax, the property tax and the poor rates as the important disadvantages the English farmers suffered in relation to their Irish counterparts.<10> Appearing in The Times of 2 September, the letter to the editor by 'A.a.' considered the protection of French iron smelting justified, to remove the advantages of foreign traders. The argument was transferred to English corn, in which instance the foreign grower 'contributes nothing to the [English] state', unlike the English grower who paid various taxes including the property tax, and as such the proposed duties would serve to remove any advantage which the foreign grower might enjoy due in

---

10. The Times, 25 May, 7 June, 1814. Of related interest is the letter by 'W.D.' on the high price of corn being due to a variety of factors beyond the national debt, in The London Chronicle, 22 June, 1814.

part to his not being made to pay Britain's property tax.<11>

The Select Committee on Corn published its report in early September, and this was given a large amount of coverage in The Times starting on 8 September. The property tax played an important rôle in the testimony of the Committee, as when William Driver, Esq, stated that 'we do not consider [the property tax] to make an alteration in the value of land, only that the farmer puts so much less in his pocket' when asked about the differences the dropping of the property tax would make. Placing less emphasis on the influence of the tax, however, the editor of The Times claimed the rise in corn prices to be due mostly to 'the great number of unskillful persons that are now engaged in the growing of corn.' Similarly, testimony of Mr Francis Webb, a land agent, asserted that taxes were much less responsible for the rise in corn prices than paper currency.<12> The property tax, although not at the fore of the corn trade debate, did play a significant rôle as a burden unique to Britain, despite its expected demise in the new year. In addition, The London Chronicle suggested on 3 September that the property tax and other British taxes were

---

11. The Times, 2 September, 1814. In the same day's paper, the editor countered this argument, claiming corn to be 'the first necessary of life' which ought always to be obtained 'at as cheap a rate as possible for the mass of population.'

12. The Times, 9 September, 9 September, 10 September, 1814.



hindrances for exporters of British manufactures. This was restated on 5 November, although this time the editor gave less emphasis to this theory in favour of a belief in the 'gloriously industrious Britons'.<13>

Throughout the autumn, various positive indications of the fiscal health of the nation appeared. At the end of September, the Chancellor of the Exchequer, Nicholas Vansittart, announced to the Bank of England Governors that in all probability the government would need no new loan or Exchequer bills before the upcoming year; an announcement generally well received.<14> This intention was restated on 8 November by the editor of The Times, which helped to reinforce the generally positive image of the country's fiscal state, although on the previous day The London Chronicle had predicted that an extension of the property tax was to be proposed during the impending Session of Parliament.<15> Parliament itself was re-opened on 8 November. The comparative revenue figures for the years ending on 10 October 1813 and 1814 were soon published, showing an increase of over three millions in total and of almost four hundred thousands for the property tax.<16>

---

13. The London Chronicle, 3 September, 5 November, 1814.

14. The Times, 30 September, 1814.

15. The Times, 8 November, 1814. The London Chronicle, 7 November, 1814.

16. The Times, 17 November, 1814.



It was on 17 November that Mr Whitbread<sup>17</sup> rose in the House of Commons for a purpose which was to become all too familiar over the next few months, for he had a petition to present regarding the property tax. Since it was concerned not with the tax in general but with the specific instance of persons concerned with a building called the Auction Mart who felt themselves to have been unfairly assessed, the petition was unlike the great number which were to follow. It was the discussion arising from the petition, however, which deserves attention, for Mr Whitbread asked the Chancellor of the Exchequer 'his own opinion ... as to the period when this tax would expire', which Mr. Whitbread took to be 25 April, and whether the Ministry would 'dare to raise any more money under it after the period of the 25th of April.' Mr Whitbread railed against the tax, declaring that 'as it now stood [it] was much worse in its principle' than Pitt's original income tax which had not required 'exposure of men's private transactions and circumstances,' stating that the tax was oppressive 'not so much on account of the money levied under it, but the mode in which it was levied', and urging the country to 'petition generally against it' should there be 'any likelihood of a prolongation of this most oppressive tax.' The Chancellor responded that, while the tax 'would

---

17. Samuel Whitbread (1758-1815), the wealthy son of a self-made London brewing magnate, was a strident whig who opposed the war and supported liberal and economic reform. Virtually independent from the Whigs since 1812, he committed suicide in 1815. DNB, XXI, pp. 24-8.

expire on the 25th of April', he would not 'shrink from his duty, if he should perceive it his duty to propose a prolongation of' the tax. He continued by contradicting the 'enormously misconceived' comparison of Pitt's tax, which 'did comprehend disclosure of ... private circumstances', and 'the present tax [which] was totally free from such disclosure.' He was perhaps unwise to point out that 'the present tax, ... under the same rate of assessments, produced near three times as much' as Pitt's original tax. Mr. Baring<sup>18</sup> then rose and, referring to the specific instance of the petition, declared that 'from the very nature of the tax, abuses of this sort were unavoidable.' He pointed out that the Chancellor had fairly well intimated 'his intention to make the tax co-extensive with the [American] war', despite that being 'but a petty war'. Mr. Western<sup>19</sup> then rose briefly to express his understanding that the Chancellor would attempt a renewal of the tax and to state that 'such a violation of public faith might lead to the most dangerous

---

18. Alexander Baring, first Baron Ashtonbury, (1774-1848) was the leading London financier, who supported free trade but opposed Parliamentary reform. DNB, I, pp. 1110-1111. He had been involved in funding the National Debt since 1794, and was well respected for his liberal politics. R.G. Thorne, The House of Commons 1790-1820, vol. I, London: Secker and Warburg, 1986, p. 319.

19. Charles Callis Western (1767-1844) came from Essex gentry reaching back to the Elizabethans and, while supporting the Whigs in electoral reform, was 'the mouthpiece of the agricultural interest in the Commons.' He promoted the 1815 Corn Bill. DNB, XX, pp. 1262-3.

consequences.'<20> The populace could no longer assume that they would be relieved of that most obnoxious burden in the new year, and the issue of the property tax was to dominate politics throughout the winter.

Parliament was not to be rid of the issue. The very next day the subject of the property tax was raised by Mr. Grenfell in the Commons, while on the 24th it was debated in the Lords.<21> This original exchange also provoked the editor of The London Chronicle to question the legality of continuing the tax.<22> Just in time for the coverage of the numerous petition meetings which were soon to take place throughout London and the Country as a whole, on 29 November The Times issued its first mechanically printed newspaper. For the first time, the presses were run by steam rather than by hand, and the increase in circulation was substantial.<23> An even wider distribution could now be given not only to the

---

20. The Times, 18 November, 1814.

21. The Times, 19, 25 November, 1814. Pascoe Grenfell (1761-1838), the son of a Cornish metal ore merchant in London, became a major figure in the Cornish mining industry and the Governor of the Royal Exchange Insurance Company. A steadfast supporter of Wilberforce's anti-slavery campaign, he was a 'vigilant observer of the ... Bank of England, and a great authority on finance.' DNB, VIII, 553.

22. The editor was unsure if 'this Act [would] preclude Ministers from proposing any other tax to take effect after the expiration of the present one.' The London Chronicle, 19 November, 1814.

23. The Times, 29 November, 1814. On 11 March the paper's editor had claimed a circulation of over 8,000, which he claimed to be 5-6,000 more than either the Morning Post or the Morning Chronicle.

issues but also and more importantly to the interpretation put upon them by the paper.

Once it became known that the government might attempt to renew the property tax,<24> politicians in the metropolis were not long in organising an opposition. On 9 December, the Common Council of London held a meeting to consider the propriety of petitioning Parliament against the tax being retained. Most of the arguments against the tax which were to have currency during the next few months at innumerable petition meetings, in newspaper editorials and letters to newspaper editors were expressed at this meeting. As such, this meeting is related here in some depth. The first speaker to deal with the subject, Mr. Waithman, went on at great length about the history of the tax, declaring there to have been 'a sort of compact between Parliament ... and the public' when Pitt first introduced the income tax that the 'tax would continue no longer than the evil which it was intended to meet.' Only promises that 'the tax would be administered in the mildest manner' and with 'no publicity of disclosure' reconciled the populace to 'a thing so novel, so extraordinary, and so contrary to the established principles of the constitution'. Merely because 'every man was afraid of

---

24. It should be noted that astute observers had suspected this for some time; witness 'T V--R''s letter in the July issue of The Gentlemen's Magazine, which stated that 'it appears now ... to be ascertained from the Ministry that it is doubtful and undetermined whether the Tax may not be continued during our contest with America.' The Gentlemen's Magazine, July, 1814, p. 19.

the odium of disaffection if he opposed the tax' was the tax not opposed with the vigour that would have forced the government to abandon it. In 1802, with the Peace of Amiens, public meetings needed to be held to intimidate Ministers into keeping their promise to revoke the tax. Mr Waithman objected to the tax as being 'hostile to the freedom of trade', although 'as it affected landed property ... there was not much objection', and as being 'latterly increased in severity, and in the manner that the machinery of it worked.' He also objected to the power of appointing Commissioners having been very much vested with the crown, rather than with the people. He then proceeded to call for retrenchment in government expenditure and for a petition to Parliament to be drawn up; he concluded by stating that 'his objection was to the principle of the tax, and not to the amount of it.' He was seconded by Mr. Alderman Wood,<25> who spoke briefly and instanced both the tax being more oppressive on businessmen in London than upon noblemen and landed proprietors in the country, and the tax being unfairly assessed on traders due to the nature of their business as reasons for its removal. Mr. Dixon then spoke to the effect that, while the people 'had a right' to expect that the tax 'would cease with the war', the national 'pecuniary circumstances, were as great

---

25. Sir Matthew Wood (1768-1843) was a consistent municipal radical reformer who supported Whig ministries. The son of a Tiverton serge-maker, he became Alderman for Cripplegate Without in 1807, and was twice Lord Mayor in 1815-16 and 1816-17. DNB, XXI, pp. 841-3.



now as at any former time.' As he saw it, the revenues still needed to be raised, and nothing could do the job half so well as the property tax. Soon afterwards, however, Mr. Favell rose to state that 'after the case made by his worthy friend, he must condemn the tax, and for a substitute he could only mention peace and retrenchment.' Alderman Heygate then supported the general tenor of Mr. Dixon's argument, and pointed to the American war, for 'he thought there could be no expectation of this tax being taken off' so long as the war continued. He then soundly attacked the tax for invading 'the privacy of trade' and for obliging 'honourable men to make disclosures which might be ruinous to themselves and their families.' For him as for so many others who voiced opinions, the tax was objectionable first and foremost on its very principles rather than on its rate of taxation.

Mr Dixon's argument in favour of the tax was then expanded upon by Sir William Curtis, M.P., who pointed out that without the tax, 'this country would never have stood in her present elevated situation.' He claimed that the tax was essential for discharging 'the debt which we had contracted', and then asked the crowd 'what other scheme could be devised, that would not be still more objectionable and injurious?-- (Murmurs)' He claimed that 'the tax fell at present upon people of property (Cries of no, no.) He knew that people in trade felt it', and yet he claimed that any other tax 'would fall more heavily upon those who could not afford it.' He



therefore declared that he would, if absolutely necessary, support in Parliament the renewal of the tax. Mr. Waithman then rose again and supported Alderman Heygate in his opinion of the American war, after which he proposed to Sir William Curtis that he propose to Parliament some 'measures of retrenchment and public economy' to replace the property tax. He responded to Mr Dixon by claiming it to be 'the duty of government to be prepared' to supply alternate taxes as necessary, although he personally would prefer 'retrenchment and the abolition of superfluous expenditure.' After quoting Adam Smith on the ease with which governments will drain 'the pockets of [their] subjects', he concluded his address, following which the resolutions against the tax were carried 'with few or no dissenting votes.' The petition was agreed to, which Members of Parliament belonging to the Court of Common Council, including Sir William Curtis, were requested to support.<26>

A few days later, on 13 December, a 'very numerous' meeting was held at London's Common Hall, with the specific purpose of petitioning Parliament against the renewal of the property tax. Like the Common Council meeting of the 9th, this meeting received the sort of copious coverage in The Times which was very rarely afforded afterward to any other meeting. The first speaker of substance was Mr. Waithman, who

---

26. The Times, 10 December, 1814. Coverage also by The London Chronicle, 10 December, 1814.

managed to retrace much of what he had said previously in Common Council. He did raise the issue of the inequity of taxing different sorts of incomes at the same rate, whereby 'income which was derived from mere personal exertions, and which was lost when those exertions could no longer be made' went virtually undifferentiated from 'income derived from landed property or other certain sources'. This was notably inequitable, he noted, in that the temporary income earner would need to lay away part of his income for the preservation of his family should tragedy strike his business or himself, whereas the man of permanent income was relieved of this burden by the nature of his wealth.<27> This inequity contravened the principle that taxation 'ought to be fair, equitable, and in proportion to the property that was to be taxed', since the temporary income was in effect reduced by the savings deducted from it. Mr. Waithman adverted to the suggestion that the renewed tax would be at five per cent rather than ten, and claimed that 'the Commissioners would find the way of making the nominal 5 per cent. produce more than 10 per cent. did at present.' He also noted that numerous businessmen 'had been obliged to pay to this tax, in order to keep up appearances' when in fact their earnings had fallen far below the original assessment. He dismissed the

---

27. It is no coincidence that this argument is being put forward in mercantile London; the distinction drawn is essentially one between London merchants and country landlords.

question of the American war by merely stating that 'the period of the expiration of this tax has now arrived,' which rightfully meant the termination of the tax no matter what. To condemn further the American war, he pointed out that the once just combat was at present being fought 'for such objects as we always condemned Napoleon for making war.' His arguments were otherwise substantially a re-iteration of those he made in Common Council, and his 'speech was heard throughout, and at the close, with great applause.' One would assume that he spoke for the majority present.

Several speakers followed, many of whom had previously spoken in Common Council, and most of their arguments had been expressed in that place. Mr. Favell was the first of these to rise, and raised the point that it was 'the distinguishing feature of a free people, that they taxed themselves.' From this he concluded that, should the Parliament persist in a tax universally opposed by the country, it would 'not fairly represent the people of England.' Mr. Perrin then rose to take issue on the American question, not wishing to see 'the honour of the country, or its just rights' compromised by a speedy peace with America sought merely as a means of economy. Several others then spoke, including Mr. D.W. Harvey<sup>28</sup> who found the property

---

28. Daniel Whittle Harvey (1786-1863), the son of a merchant, was trained in the law and became a leading member of the radical party. He spent ten years on Common Council before entering Parliament in 1818. DNB, IX, pp. 79-80.

tax both in principle and in details to be 'a scheme well fitted to prepare the mind of the country for the reception of tyranny, and gradually to bend them to the yoke', after which the questions of the day were carried 'without dissentient vote.' It merely remained for the Members of Parliament for the City to be urged to support the petition in the Commons, which gave Sir William Curtis the opportunity of restating his view that the tax, being still needed, should be still retained. Sir James Shaw<sup><29></sup> indicated his support for the petition in almost any situation, after which Mr. Alderman Atkins expressed his deep dislike for the iniquitous way the tax dealt with 'revenue derived from mere personal exertions', and claimed that the tax would not be nearly so onerous should that be corrected. The business of the day being concluded, the meeting was adjourned.<sup><30></sup>

The next time City politics concerning the property tax reached the London press was on 22 December, 1814. The Times reported the Wardmotes of the previous day, 'at several of [which] strong resolutions were passed against the continuance of the Property Tax'. It was further reported that some of the meetings had appointed committees to prepare

---

29. Sir James Shaw (1764-1843), from a family of Ayrshire farmers three centuries on the land, worked in a London mercantile house, served as Lord Mayor in 1805-6, following which he served as an independent Tory M.P. for London until 1818. DNB, XVII, pp. 1375-6.

30. The Times, 14 December, 1814. See also The London Chronicle, 14 December, 1814.



petitions on the subject to be presented to Parliament. The one meeting reported in detail, that of the Ward of Farringdon Without, was chaired by Alderman Sir Charles Price, who was asked by Mr. Thompson why he had refused to act upon the general sentiment of the Liverymen of the Ward by calling a meeting to organise a petition to Parliament. This question was seconded by the ever-present Mr. Waithman, who was a Member of the Ward, and was insufficiently answered by Price.<31> The following day 'a very numerous meeting of the inhabitants' of the Borough of Southwark was held, in part that a petition to Parliament concerning the impending continuation of the property tax might be drawn up. Objections raised to the tax here included that 'people were assessed ... often merely in proportion to the appearances that they found it necessary to hold out in order to carry on their business', that 'it was most unjust that a man should be obliged to take an oath against himself', and that the tax 'was unconstitutional, as the subject was deprived of his money in an arbitrary way, and not allowed a fair appeal.' The resolutions and petition were agreed to unanimously.<32> The voice of the taxpaying public was becoming articulate, in a manner directly hostile to the government's intentions.

The cruder and more guttural form of vox populi also

---

31. The Times, 22 December, 1814.

32. The Times, 23 December, 1814. The London Chronicle, 23 December, 1814.

managed expression, as reported in The Times of 23 December. Several days prior, the town of St. Ives, Huntingdonshire, had been 'thrown into a very serious ferment' when the local property tax Commissioners, at the instigation of the Inspector, decided upon 'a considerable intended advance in the usual assessment'. A gathering of over 300 persons assembled outside the inn where the Inspector was occupied with the Commissioners; once the mob had thrust its way into the inn, the Inspector was given painful exit by way of a window, after which 'the tumult increased so much withoutside, the officer only effected his escape from the popular resentment' by the most precarious of routes. The mob then destroyed the windows of the Inspector's house, and the Commissioners 'at length appeased' the crowd 'by a declaration, that no rise of the tax would take place for the present.'<sup>33</sup> This episode illustrates the popular resentment evinced toward the property tax, and those who employed 'inquisitorial means' to assess and collect it. This sort of action is more associated with the working class involved in bread riots and the like, rather than with people of enough means as to be directly affected by the property tax, yet it would appear that, in St. Ives at any rate, the tax had generated serious ill will indeed.

On 29 December, a further important meeting took

---

33. The Times, 23 December, 1814. The London Chronicle, 22 December, 1814.



place to arrange a petition against the property tax, this time in Westminster at Palace-yard. Peace had already been signed with America, and as such the tax was viewed as being even more unnecessary. As Mr. Wishart said, 'the peace with America has ... taken away all pretence for continuing that ... unconstitutional tax.' Many of the arguments raised at this meeting, however, had already been voiced in the Common Council and Common Hall meetings in the City, although Major Cartwright<sup><34></sup> pointed out rather ominously that 'when James II adopted unconstitutional measures of taxation, the nation with almost one voice stood up against him.' He also connected to the issue of the property tax the need 'to restore purity to their representative system,' that a truly unpopular tax might be rejected by a truly representative Parliament. Mr. Wishart made the claim that the tax 'bore heavier upon the poor than on the rich. [Applause, and cries of, it does, it does, from some who appeared of the former description.]' The resolutions were given unanimous votes in the affirmative.<sup><35></sup> Another meeting to draft a petition

---

34. Major John Cartwright (1740-1824), a country gentleman from an old Nottinghamshire family, entered the militia after his American sympathies ended his naval career in 1775. His support for an annual, universal Parliamentary ballot and the end of slavery made him known as 'the father of reform.' DNB, III, pp. 1133-4.

35. 'Supposing that a man received 300l. a year, it would not be going too far to say, that 200l. a year was taken from him in other taxes, and that he had only 100l. a year left for himself. If, then, he was called upon to pay 30l. on account of his income, it was in fact 30l. per cent. and not 10l. per cent. that was taken from him.' The Times,

against the tax was held in Westminster, on 7 January, 1815. This was comprised of the inhabitants and householders of the place, and a letter from Sir Francis Burdett was read to the assembly, as had been done at the previous meeting.<36>

Early in the new year The Times and The London Chronicle pulled an important article 'from a Bristol paper of last week' regarding the government's intentions. The local Member of Parliament, Richard Hart Davis, had read aloud in the Commercial-rooms a letter from Lord Liverpool which stated that, due to delays in actually finalising the peace with America, it might still prove necessary to continue the property tax through to April of 1816.<37> Judging by the mood of the country as already expressed, this could have been nothing but unpopular news.

On 12 January The Times again copied articles about the property tax from provincial newspapers, this time from Bath. One article, from The Bath Journal, described a meeting of 'Land-owners and Occupiers of Land' at Westminster town hall at which some connection between the corn trade debate and the property tax and taxes in general was made; that the corn debate was prominent is hardly surprising, considering the composition of the meeting. The other article, taken from

---

30 December, 1814. The London Chronicle, 30 December, 1814.

36. The Observer, 8 January, 1815.

37. The Times, 3 January, 1815. The London Chronicle, 3 January, 1815.

the Bath and Chartenham Gazette of 9 January, described 'a numerous and highly respectable meeting of freeholders, owners, and occupiers of land in the county of Somerset' brought together to devise a petition against the renewal of the property tax. Five men, two Commissioners of the tax and three Members of Parliament, were reported as having addressed the meeting, the first declaring that as a Commissioner of the tax, 'he had had too many proofs of its oppressive consequences ... and was glad to find that the spirit of opposition to it was becoming universal.' The second Commissioner 'agreed that it was horribly oppressive, and ought to be abolished.' The Members brought out the standard arguments about 'the faith of Parliament' and the horrible principle of the tax, although one Member did also mention 'the farmer he considered as looking up to the landlord, being unable to pay his rent; and yet ... we were ... importing [French] corn, and destroying our own agriculture.'<sup>38</sup> The presence of the property tax and the absence of a corn law conspired to inflict serious economic hardship upon the agricultural sector. On 10 January The Manchester Mercury reported meetings having taken place at Carlisle and the Borough of Plymouth, the latter with unanimous agreement.<sup>39</sup>

On 17 January a numerously attended meeting against

---

38. The Times, 12 January, 1815.

39. The Manchester Mercury, 10 January, 1815.

the property tax was held in Liverpool, at which rumours were aired of letters being sent by Lord Liverpool to prominent citizens in Liverpool and elsewhere on the subject of continuing the property tax into April of 1816 and beyond, should the recent war with America be resumed.<40> On 21 January The Times carried a column from the Liverpool Courier regarding this matter; it appeared that a Mr. J. Gladstone<41> had, on 28 December, received a letter from the Prime Minister regarding the property tax and that, following Mr. Gladstone's inquiries, another letter had arrived from Lord Liverpool on 2 January, which stated 'that it was not the intention of the Government to propose that the Property Tax should continue beyond the 5th of April, 1816'.<42> The government perhaps hoped that this would gain them one more year of the tax, yet if so they sorely underestimated the opinion of the public. It was suggested by one newspaper that the letter received by Mr. Gladstone was in fact 'a circular from the Treasury, which, with a slight alteration, was sent to most of the friends of Ministers, who were supposed to possess influence in the different counties.' This was done both to gain support for the property tax's

---

40. The Times, 21 January, 1815.

41. Sir John Gladstone (1764-1851), the son of a Leith shopkeeper and corn merchant, made his fortune in Liverpool as a corn merchant. A slave owner, he supported Canning's liberalism and the corn laws. His son became Prime Minister. DNB, VII, pp. 1284-5.

42. The Times, 21 January, 1815.

renewal into 1816, and to 'counteract the exertions [of] the opposite Party.'<sup><43></sup> All this took place after Mr. Gladstone had written to The London Chronicle to state quite clearly that neither direct nor indirect correspondence had taken place between himself and the Prime Minister.<sup><44></sup>

In The Times of 21 January, the editor declared that 'meetings against the Property-tax continue to be held generally throughout the country.' He mentioned a petition agreed to by the county of Somerset, as well as meetings at Hull, Stalford, Carlisle, Plymouth, Taunton, 'and other parts, where a very strong feeling has been expressed against the tax, and resolutions and petitions agreed to.' Also published was an account of a meeting against the property tax held the previous Friday in the Guildhall of Norwich, which is principally of interest due to the remarks made by the foremost recorded speaker, Mr. William Smith, on Adam Smith's concepts of taxation. The speaker pointed out that Adam Smith had declared that 'a tax which should assess the population of any country in exact proportion to each individual's ability to bear it, would be the most perfect', but had continued with the warning that any such tax would resort 'to means so inquisitorial and destructive of all

---

43. 'It was not intended, for obvious reasons, that any part of these circulars should have met the public eye. The experiment must now be considered to have completely failed. ...' The Observer, 22 January, 1815.

44. The London Chronicle, 12 January, 1815.



private comfort, as no free people could endure.' The petition was unanimously agreed to.<45> The Manchester Mercury of 24 January described the Hull meeting mentioned above as being 'a respectable meeting of bankers, merchants and principal inhabitants', while other meetings at Winchester; Christ Church, Surrey; Liverpool, where Mr. Gladstone was reported as supporting the retention of the tax until 1816; and York all passed petitions against the property tax.<46>

A County meeting of Hampshire took place on 24 January for the approval of a petition to Parliament against the property tax. Mr. Portall, a Commissioner of the tax, in a somewhat lengthy speech attacked the tax in the usual fashion, and offered the suggestion that 'rather than give up the tax, the ministers would prefer another war, perhaps with the Dey of Algiers'. He declared it 'an unfit tax to be introduced into a free country', as 'before the surveyors, every man is presumed guilty, until he is found to be innocent'; this was virtually inherent in the nature of the tax. Mr. Cobbett attempted to amend the petition to reflect a

---

45. The Times, 21 January, 1815. Two days later the editor declared the tax to be inquisitorial, revolutionary and destructive, and stated that the meetings against the tax 'appear to be so frequent throughout England' that the tax was sure to be ended. The Times, 23 January, 1815. For further meetings in the provinces to petition against the property tax, see also The Observer, 22 January, and The London Chronicle, 21, 24, 26, 27 January, 1815.

46. The Manchester Mercury, 24 January, 1815.

much more radical call for reform, but was defeated, after which the original petition was agreed to with a great majority.<47> Reports of a numerous meeting in the Town Hall in the Borough of Maldon and a numerous meeting of proprietors of land in the County of Bedford appeared in The Times; at the latter meeting a distinct connection between the property tax and the corn trade was made.<48> On 30 January the editor also had to report that Parliament had been summoned for the next session, and that the ministers were by all accounts preparing for a tough and heated fight, even on the first night.<49> A Berkshire meeting at Reading on 4 February was unanimous in supporting a petition, while a Newcastle meeting on 8 February saw a counter-petition proposed, but 'negatived by a great majority.' When Parliament opened on 9 February, an 'immense' number of petitions was presented.<50> By 7 February, one editor claimed, 'almost every county, city, and town of any consequence in the kingdom, have either met, or are about to meet, to petition Parliament against the renewal of the Property Tax.'<sup>51</sup>

---

47. The Times, 25 January, 1815. Also mentioned in The Manchester Mercury, 31 January, 1815.

48. The Times, 27 January, 30 January, 1815.

49. The Times, 30 January, 1815.

50. The London Chronicle, 4, 8, 10 February, 1815.

51. 'It is calculated that those already signed would load three waggons.' The Manchester Mercury, 7 February, 1815.

The editor of The Times, on 3 February, published the first in a series of letters by 'Civis' on the property tax, yet these were very much at variance with the overall public opinion. 'Civis' held that 'no person who dispassionately reflects on the subject can seriously recommend the immediate removal of ... the Property Tax.' Quite simply, he claimed, the yearly deficit would be too large without it, and any tax brought in to replace it would be even 'more grievous to the lower and middling classes.' His second letter, of 7 February, was very much in the same vein, acknowledging the complaints which businessmen raised against the tax. The editor responded the following day that any other taxes would be better than the property tax and that the government should simply have recourse to the Sinking Fund to account for the difference.<52>

On the following day, 9 February, 'Parvulus's' letter of the 7th was printed in The Times, and the editor commented upon taxation in general and the property tax in particular. 'Parvulus' was generally in support of 'Civis' in his support for the retention of a modified property tax, and was quite open about supporting a combination of all the proposed solutions to the national problems: a property tax, 'a resort in prudent degree' to the Sinking Fund, something of an increase in assessed taxes, and retrenchment and greater

---

52. The Times, 3 February, 7 February, 8 February, 1815.

economy. The editor claimed that 'the real source of revenue is not the industry, but the parsimony of a country: but a tax on income strikes at the root of parsimony' by which he claimed the property tax to be counterproductive of the nation's economy. He even suggested that a loan 'might without injury to public credit be raised for the service of the year' rather than resorting to new taxes.<53> On that same day, however, Parliament reconvened and Vansittart ended any speculation which might have remained, by declaring that the property tax would not be renewed.<54>

As can be judged from the number of petitions signed, the tax's demise was generally well received. 'Civis' did not change his opinion and sent in several more letters on the subject, claiming that everyone had done quite well by the property tax, that no other form of taxation would be either as equitable or as productive, and that the national debt was such as to require the revenues one way or another.<55> The Manchester Mercury shared the minority opinion of 'Civis' when it declared that 'we wish to HEAVEN a modified Property Tax were fairly levied'. With the property tax about to end, the editor of The Times could describe England's taxes as 'the price of our liberty, our safety, and our glory. We must

---

53. The Times, 9 February, 1815.

54. Annual Register, 1815, p. 25.

55. The Times, 10 February, 14 February, 6 March, 1815. Thereafter, 'Civis' concerned himself with the corn trade debates. See e.g. The Times, 7 March, 1815.



therefore endure them patiently, and share them equally'. The next day a report was taken from an evening paper that the government would require five millions in new taxes to help replace the loss of the property tax.<56> The Observer soon announced a rumoured compromise in the House of Commons by which the Ministry would support high corn tariffs, and in return the landed interest 'will vote for Mr. Vansittart's financial resolutions' to replace the property tax.<57> A complete schedule of those taxes followed the subsequent week.<58> The new taxes themselves met with some complaints, as when The London Chronicle declared that 'those imposts which oppress commerce cannot but be deplored'.<59> The new rent and windows tax on buildings of trade and manufacture was especially opposed by The Manchester Mercury,<60> which noted several petition meetings to protest that particular impost. On 21 March the editor went so far as to recommend a return to the property tax, provided it would meet with

---

56. The Manchester Mercury, 28 February, The Times, 16, 17 February, 1815.

57. The Observer, 19 February, 1815. The London Chronicle took the opportunity to relate the following news from Scotland: 'the Barbers of Edinburgh have had a meeting, and passed some sharp resolutions that give the Property Tax a complete lathering, and not only take the monster by the beard, but closely shave the CHANCELLOR of the EXCHEQUER for attempting to continue it.' 16 February, 1815.

58. The Observer, 26 February, 1815.

59. The London Chronicle, 22 February, 1814.

60. The Manchester Mercury, 7 March, 1815.



'satisfactory modifications.'<sup>61</sup>

Although no one in England would know of this until 10 March, on 28 February Bonaparte sailed from Elba, landed in France on 3 March,<sup>62</sup> and by 24 March news of his triumphal entry into Paris had reached London; the Post Office gave notice that no more mails would be sailing for France.<sup>63</sup> By 14 April a declaration of war was expected within ten days, and on 17 April Vansittart began the process of retaining the property tax for a further year.<sup>64</sup> Over the next few months, there was little dissention over the need for the war and the property tax; once the need had arisen, the British were intent on ending the contest as quickly as possible.<sup>65</sup> On 21 June vague rumours were in the press of a British victory, and the next morning's newspapers contained an official bulletin which declared that "The Duke

---

61. The Manchester Mercury, 7, 14, 21 March, 1815.

62. The London Chronicle, 10 March, The Times, 11, The Observer, 12 March, The Manchester Mercury, 14 March, 1815.

63. The Times, 24 March, 1815.

64. The Times, 14 April, 1815; The Observer did not feel confident enough of the impending hostilities to put a prediction of war in print until 30 April. Annual Register, 1815, p. 25. For the property tax see also The London Chronicle, 14, 19 April, 1815.

65. See, however, the Common Hall protest meeting and the Southwark meeting; The London Chronicle, 28 April, 18 May, 1815.

of WELLINGTON'S Dispatch, dated Waterloo, the 19th of June, states, that on the preceding day BUONAPARTE attacked, with his whole force, the British line. ..."' On 27 June news of Bonaparte's second abdication had reached London, and the return of peace was assured.<66> 'Nepiophilus' wrote to the editor of The London Chronicle that 'it is to [Bonaparte] alone we are indebted for the disclosure of our infinite resources, and for a public debt of a thousand millions sterling,' yet that debt 'has elevated the glory of our credit and finance to an exact par with our political and military glory',<67> and in doing so he seemed to have been no more than half sarcastic. Bonaparte was sent off to St. Helena, and Lord Liverpool's government adjourned Parliament on 12 July with the country once more at peace and subject to the property tax. Clearly, however, the country had demonstrated its ability to force its wishes regarding the property tax upon the government, and only the return of Bonaparte had allowed the property tax to be resurrected.<68> Mid-July of 1815 did not differ much from mid-July of 1814 as far as the property tax was concerned; Britain had just attained what seemed a final victory over Bonaparte earlier

---

66. The Times, 21, 22, 27 June, 1815. The London Chronicle, 21, 23 June, 1815.

67. The London Chronicle, 6 July, 1815.

68. 'Philanthropos' brought this to the attention of The Times, stating that 'we have seen the effect of a decided declaration of public opinion on the Property tax.' The Times, 23 February, 1815.

that spring, and the property tax was due to lapse in the next spring. In the opening months of 1815, however, the country had forced the ministry to change one of its most important policies. The ministry would have been fools not to have expected the same in 1816, should it be required.

## CHAPTER IV:

### PRESS OPINION IN THE SECOND DEFEAT OF THE PROPERTY TAX

The final defeat of Bonaparte at the battle of Waterloo, and his subsequent removal to the island of St. Helena, removed the threat which had originally necessitated the property tax. The taxpayers who had so long endured that impost both felt justified in their assumption that the tax would cease at the end of the fiscal year and believed that substantial retrenchment of government spending, in both the military and the domestic spheres, should take place to compensate for the loss to the national revenues. When indications of the ministry's intention to retain and renew the tax percolated through the press and became generally suspected early in the new year, an incredible number of meetings to consider the propriety of petitioning Parliament against the renewal of the property tax took place in London and throughout the country. Letters on the subject, most in opposition to the tax, poured into the office of The Times and made occasional appearances in other newspapers as well. The editors of the papers themselves made numerous comments on the tax, of both a specific nature related to political events and a general nature on the properties of the tax. With the defeat on 18 March in the House of Commons of Vansittart's attempt to renew the property tax, the editors

of the various papers allowed themselves to rejoice and then proceeded to call for retrenchment and the reduction of the peace establishment. The newspapers did, in addition, give indications that the general populace was in support of the ending of the tax.

It should be noted that there was very little originality in the campaign against the property tax in the early months of 1816. The process of petitioning was quicker than that of the previous year, with almost no petition activity before the new year, and with a greater level of intensity, or at least of participation than the previous year. The arguments mounted against the tax were numerous, and while they showed little change from those of the previous year, could be divided into several broad categories. The inquisitorial nature of the tax spawned arguments both on constitutional grounds, as the tax was supposed to infringe the rights of freeborn Englishmen, and on economic grounds when it was claimed that revelations of a businessman's situation could be detrimental to his ability to carry on his trade. A further argument claimed that the tax, by taxing different types of income equally, was doubly injurious to the man of temporary income who prospered by his own industry and who could not rely on the security of income afforded to the owners of landed estates. A more straightforward claim, arguing that the tax had only been acquiesced in at its conception as a war measure which the



government had pledged to remove once the war was over, and pointing out that the tax had expired after the Peace of Amiens when the ministry had acknowledged and acted upon that pledge, simply held that the government was required by honour if not by law to remove the impost. In connection with the previous argument, several critics claimed that if the property tax were acquiesced in during peace, at no matter how low a rate, this ostensibly wartime mode of taxation would insidiously come to be accepted as a natural and legitimate form of taxation in time of peace. The actual burdensome nature of the tax, and of all the wartime taxation, was of secondary importance to the arguments raised against the property tax, for while the rate of taxation bore heavily upon the middling and higher sections of society with which the present work is concerned, the very fact that Britain had been engaged in mortal struggle had usually assuaged those bemoanings. With the end of the contest, the expectation was that the ministry would reduce taxation and implement a programme of retrenchment and economical reform to compensate for the reduction of revenues.

Soon after the defeat of Bonaparte, the editors of various newspapers lamented the economic costs of the war. While bemoaning the fact that monsters such as Bonaparte and Ney had not been executed after their defeat in 1814, the

editor of The Times pointed out that 'many millions of British treasure have been lavished'<1> on defeating those same monsters once again in 1815. The editor of The London Chronicle spoke in the same vein when he declared the war against Bonaparte to have 'been the war of property', while only the previous day he had published a letter from 'Nepiophilus' which took a rather optimistic view of the national debt and which claimed

that to [Bonaparte] alone we are indebted for the disclosure of our infinite resources, and for a public debt of a thousand millions sterling, which has elevated the glory of our credit and finance to an exact par with our political and military glory.<2>

Surely most Englishmen would have been willing to forgo such a glory. While one nervous editor worried about the prospects of another return by Bonaparte,<3> as the autumn wore on and the peace settlement solidified, the spector of the Corsican Tyrant diminished considerably. By late October, he only threatened Britain with requests to have furniture shipped to St. Helena.<4>

---

1. The Times, 4 July, 1815.

2. The London Chronicle, 7 July, 6 July, 1815.

3. 'Have we Scotch'd the Snake or have we Killed it?' The Northampton Mercury, 12 Aug, 1815.

4. 'Probus' wrote to The Times, asking, 'are the people of England to be taxed for such a purpose? Am I to pay a proportion of my hard-earned income to indulge a monster, whom I execrate and abhor, in luxuries and splendours, far beyond any to which my humble wished ever ventured to aspire?' The Times, 25 Oct, 1815.

The ending of the war offered unclear prospects of reductions in spending and taxation. The editor of The London Chronicle noted that the Prince Regent's speech proroguing Parliament on 12 July, which gave clear indication that the military would not be substantially reduced in the immediate future, 'will be read with great satisfaction.'<sup>5</sup> Late in the next month the London tradesman 'Georgius' wrote to The Times. His letter, while occasioned by the assessed taxes, was indicative of the sentiments of many, if not most, of his fellow tradesmen. He pointed out that

I ... have without a murmur borne my part in supporting the burthens which the calamities of the times have rendered it necessary to impose on the people of this country. To the continuance of those burthens as long as the exigencies of the state shall require them, I have also no objections, but Sir, I, as well as a great proportion of my neighbours, feel that we are ... entitled to resist demands which, in our humble judgments, are inconsistent with the provisions of the Legislature, and which have their origin, as we believe, only in the ingenuity of the Surveyors and Commissioners of Taxes.<sup>6</sup>

The self-proclaimed stoicism of 'Georgius' was typical, although the tax-paying public was soon to feel that the exigencies of the state requiring the retention of the property tax, as opposed to the assessed taxes considered specifically in the letter, had ended. As will be seen, the

---

5. 'The REGENT candidly points out ... that our armies are to be kept on foot until the affairs of France are settled in such a way, as shall prevent her from being ever again formidable to Europe. We fully agree that this measure is indispensable....' The London Chronicle, 14 July, 1815.

6. The Times, 23 Aug, 1815.

assessed taxes did not have a monopoly on unpopular Surveyors and Commissioners; they were generally disliked. For example, one might consider the case of a double wager won by a gentleman in London who realised the unpopularity of the tax collector. Sitting in a coffee shop, this gentleman proposed to walk the distance of Broker's Row, Moorfield, at the risk of twenty guineas, without being invited into one of the shops. His friend accepted the wager, to which the gentleman then offered at the same wager to retrace his steps being invited into every one of the shops. The second wager accepted, the gentleman proceeded to walk the length of the street in the guise of a tax collector by which he was 'shunned like one infected'; in his own garb and with a young lady under his arm he returned the length of the street, and thus won both wagers.<7> On 13 September the editor of The Times spoke of the nine millions sterling England was to receive from France in reparations as 'a small part, we fear, of our disbursements; sufficient, however, to give us some hope of being relieved next year from the Income Tax.'<8> Here some hope was held out for the ending of the property tax, although the coming of peace was more noticeable for 'the deficiencies in the usual employments and demands in war

---

7. The London Chronicle, 31 Aug., 1815. See also The Manchester Mercury, 12 Sept., 1815.

8. The Times, 13 Sept., 1815.

... than [for] the diminution of its expenses.'<9>

What reductions of the military establishment which did take place were announced by the press with great interest. The first announcement came at the end of July, when The Times declared that 'orders have already been given for paying off several sail of the line and 19 frigates.'<10> A far greater reduction was reported in mid August by The London Chronicle, which announced the paying off of two hundred warships and declared that 'this great reduction will seriously assist our finances'; this paper reported numerous naval reductions on two subsequent occasions during the concluding weeks of August.<11> The provincial papers also reported the naval reductions, as when The Manchester Mercury declared that 'the reduction of the Navy to the peace establishment proceeds rapidly' and when The Northampton Mercury announced that the peace establishment was to consist of 12,000 seamen, 5,000 marines, and thirteen ships of the line and sundry lesser vessels.<12> The list of ships to remain in service was printed in both The Times and The

---

9. The Annual Register, 1815, p. vi.

10. The Times, 31 July, 1815. The Manchester Mercury later reported this reduction, claiming a total of fourteen ships of the line were to be paid off. The Manchester Mercury 8 Aug., 1815.

11. The London Chronicle, 19, 22, 29 Aug., 1815.

12. The Manchester Mercury, 22 Aug., 1815. This paper gave further information on this subject the following week. 29 Aug., 1815. The Northampton Mercury, 26 Aug., 1815.



Manchester Mercury, <13> and by the middle of November the editor of The Times spoke of a very satisfactory situation in the Exchequer, as the army was substantially paid and clothed by France and as the Navy had been quickly reduced after a campaign which had been much shorter than budgeted for. <14> Domestic retrenchment, including the paying off of royal yachts, was announced with moderate interest by The London Chronicle, <15> although there were no vituperative calls for the abolition of sinecures.

The rumours of a renewal of the property tax began to appear in the press in August. On 18 August The London Chronicle reported that the government was contemplating the complete abolition of the assessed taxes and the substitution of a seven per cent. impost on property as what appeared to be a permanent measure. This met with far less hostility than could have been expected, as the editor wrote that 'a wiser, or more satisfactory measure could not possibly be

---

13. The Times, 1 Sept., 1815. The Manchester Mercury, 3 Oct., 1815.

14. The editor went farther, by saying that 'we should be glad to hear, that the subsidies voted to our Allies had also been withheld. ... This would add very considerably to the amount of unexpended supplies. ...' The Times, 18 Nov., 1815. Upon his own investigation into the matter of the war surplus, the editor was soon to be disabused of this rosy picture.

15. The London Chronicle, 12 Sept., 11 Dec., 1815.

adopted.'<sup><16></sup> In the next day's paper the same editor remarked on his 'great pleasure ... that the collection of Taxes in Ireland proceeds in a most prosperous manner' and eulogised the Collectors of taxes and the government which directed them.<sup><17></sup> Although the second article dealt with Ireland rather than England, when the two articles are considered together, they indicate a bias favourable to the ministry on the issue of taxes in general and the property tax in particular.

The state of the nation and its finances attracted the attention of the editor of The Times, as when he remarked on the paucity of the surplus to be expected due to the quick termination of the war earlier that year. While he had originally predicted a surplus of between twenty and twenty five millions, he quickly modified that prediction to roughly four millions once a more thorough investigation had taken place.<sup><18></sup> He soon received a letter from 'J.E.', who sought to present a more positive view of the national finances by demonstrating how the Sinking Fund would redeem the whole of

---

16. The London Chronicle, 18 Aug., 1815. See also The Northampton Mercury, 19 Aug., 28 Oct., 1815, and The Manchester Mercury, 10 Oct., 1815. The Northampton paper resurrected this rumour in late October, while the Manchester paper did not cover it until early in that month.

17. The London Chronicle, 19 Aug, 1815.

18. The Times, 20 Nov., 1815. For the earlier prediction, see The Times, 18 Nov., 1815.

the debt in 27 years;<19> clearly, if the Sinking Fund could get the job done by itself, there was one more argument against maintaining high levels of taxation. The actual countryside seemed to be faring somewhat worse, as exemplified by a meeting of the Bath and West of England Society for the Encouragement of Agriculture, Arts, Manufactures, and Commerce, at which Mr. Spooner animadverted to the severe agricultural distress and called for upon the Government for relief from the taxes which affected tenants, most notably the property tax and the taxes on malt, salt and horses for husbandry. In this he was supported by 'a large majority.'<sup>20</sup> In the matter of the economic crisis, The Annual Register declared that 'a remote period must be assigned as that of the recovery of the national prosperity'<sup>21</sup> The overall picture presented of the economic situation was one of despondency.

The economic situation late in 1815 was such as to induce Vansittart to reduce the property tax assessments of the agricultural sector, following a sporadic and spontaneous reduction of rents by some landlords. The first record of a landlord reducing rents comes from The Northampton Mercury of 14 October, in which 'the Rev. Paul Belcher, of Heather, Leicestershire, with a laudable attention to the pressure of

---

19. The Times, 24 Nov., 1815.

20. The Times, 27 Dec., 1815.

21. The Annual Register, 1815, p. vi.

the times ... has most handsomely, and without solicitation, reduced his rental EIGHT SHILLINGS per acre!' The editor, however, sees the time fast approaching when a more far reaching and comprehensive reduction would have to take place.<22> The next ad hoc reductions mentioned in the press received coverage on 4 November, when several landlords were reported as having lowered their rents.<23> The news of a forthcoming reduction in property tax assessments for the agricultural sector first appeared in The Times on 6 December, and resurfaced in various other papers throughout the month.<24> Granted, the government was not decreasing the rate of taxation but merely reassessing the incomes of landowners who had lowered their rents and therefore their incomes, but it does indicate some willingness on the part of the ministry to compromise in the face of economic hardships.

With the coming of the new year, the issue which was foremost in the press was the possibility of a renewal of the property tax. The Times of 23 January related that Mr. Aston of Ipswich had received a letter from the Exchequer 'acquainting him that the public exigencies will not admit of the duties on malt being taken off in the ensuing session of

---

22. The Northampton Mercury, 14 Oct., 1815.

23. The Northampton Mercury, 4 Nov., 1815.

24. The Times, 6, 18 Dec., 1815, The Manchester Mercury, 12, 26 Dec., 1815, The Northampton Mercury, 16, 23 Dec., 1815.



Parliament', <25> which could help outline a ministerial unwillingness to be rid of any sources of revenue. On 10 January the first substantive news of the property tax's impending renewal was announced in the press, when The London Chronicle related the ministry's intention to retain a modified and reduced version of the current impost. It soon became apparent that 'in the new arrangements, the greatest possible care is to be taken of the Agricultural interests.' These sentiments were repeated verbatim by The Northampton Mercury on 20 January. <26> The London Chronicle of 18 January contained a substantial attack on the nature of the tax, focusing on the three arguments that the tax was illegal in its inquisitorial nature, was potentially highly dangerous in that it put valuable information and vast powers into the hands of evil men whose 'sinister views might be indulged under the cloak of public duty', and was by honour bound to be allowed to lapse. <27> There soon followed the publication of a circular from Castlereagh to supporters of the ministry seeking their attendance at the opening of Parliament set for 1 February, when important matters were to be debated. <28>

---

25. The Times, 23 Jan., 1816.

26. The London Chronicle, 10, 12, 15 Jan., 1816. The Northampton Mercury, 20 Jan., 1816.

27. The London Chronicle, 18 Jan., 1816.

28. The Times, The London Chronicle, 19 Jan, 1816. This soon appeared in a provincial paper. The Manchester Mercury, 23 Jan., 1816. This circular was followed by a more confidential letter sent to special friends of the



While various rumours were reported just prior to the opening of Parliament,<29> the opening of the session itself left no doubt as to the intended fate of the property tax; the announcement of its continuation was 'a melancholy communication' received 'with great grief' by the editors of various papers.<30> There was even concern among the Irish lest a five per cent. property tax be proposed by Parliament for that kingdom as well.<31>

The most important and effective method of opposing the property tax utilised by the taxpaying public was the petition to Parliament, and throughout late January, February and early March meetings were held throughout the country to organise petitions. The general pattern followed the example of the previous year, and many of the arguments put forward were little changed since that time. The first report of impending meetings came at the end of 1815, when The London Chronicle announced the preparations for numerous petitions from different parts of the country seeking a suspension of the property tax until after the upcoming meeting of

---

Administration in the House of Commons, which stated specifically the intention of continuing the property tax. The Observer, 21 Jan., 1816, The London Chronicle, 22 Jan, 1816.

29. The Observer, 28 Jan, 1816.

30. The London Chronicle, 2 Feb., 1816, The Times, 6 Feb., 1816. See also The Manchester Mercury, 6 Feb, 1816.

31. The London Chronicle, 13 Feb., 1816.

Parliament.<32> In a reversal of the usual pattern of provincial papers copying stories from the London papers, The Manchester Mercury reported on 16 January a petition meeting in Berkshire, while The London Chronicle did not cover the story until 17 January. In any event, this petition sought merely to have the tax postponed until Parliament could meet.<33> Preparations for petition meetings were being made throughout the latter part of January, as when Mr. Waithman informed the Court of Common Council of his intention to bring forth a motion to establish such a meeting, and as when The Hull Advertiser announced several imminent meetings in the West Riding.<34> The next reported meeting was of 'landowners, farmers, tradesmen, and others' from a town in Norfolk which not only complained of the severe agricultural crisis but also criticised 'the enormous expenditure of the civil list, military departments, and public edifices, with sinecure places and pensions' as reasons for the abolition of the tax.<35> On 9 and 10 February the major London papers reported in extensive detail the meetings of the Court of Common Council and the Court of Common Hall, both of which unanimously adopted resolutions calling for petitions. The

---

32. The London Chronicle, 30 Dec., 1815.

33. The Manchester Mercury, 16 Jan., The London Chronicle, 17 Jan., 1815.

34. The Times, 18 Jan.; The Times, 25 Jan., The Northampton Mercury, 27 Jan., 1816.

35. The London Chronicle, 3 Feb., 1816.

resolutions of the Common Council, published in The Times on 9 February, bear examination as examples of the types of arguments that were being used by the petition meetings all across the country. The Council resolved that the continuance of the tax violated 'the solemn faith of Parliament,' that the Council had experienced the harshness of the tax, that assessments under the tax had been carried out with 'more rigour and severity' than ever before, that it was partial and unjust to tax permanent and temporary incomes at the same rate, that the tax's inquisition was both repugnant to Englishmen and in violation of the Constitution, that manufacture and trade were as severely hurt as agriculture, that the tax was so evil that it never would have been submitted to had its true nature been known, that its adoption at a lesser rate would be 'a fatal inroad upon the Constitution,' that as the tax was a war tax it should be removed in time of peace, that proper retrenchments should be utilised to remove the need for the revenues the tax would have provided, and that a petition be presented to Parliament.<36> Most of the arguments put forward by Common Council are discussed above in a general context, although the claim that trade and manufacture were in as much trouble as agriculture is not; it should be remembered that this argument came from a body of Londoners, who would have been

---

36. The Times, 9 Feb., 1816. Also, see The Times, 10 Feb., The London Chronicle, 9, 10 Feb., The Northampton Mercury, 10, 17 Feb., The Manchester Mercury, 13 Feb., 1816.

much more concerned with trade and manufacturing than with farming.

As The Times declared, the petitions of Common Council and Common Hall were 'closely followed up by those of the wards, and from the metropolis the example is spreading rapidly.' Within a week The Times was reporting three City meetings, in the parish of Christ Church Spitalfields, Cripplegate Ward Within and Aldersgate Ward.<37> Fairly substantial coverage was given by The Observer to a meeting at Cornhill Ward, which was subsequently covered the next day by The Times, along with a meeting in Aldgate Ward and a petition determined upon by landholders of the counties of Hertford, Cambridge, Essex and Bedford; it also reported on a petition ready for signing in Bath. On the same day The London Chronicle reported a meeting in Chatham and impending meetings in the parish of Lambeth and in Cambridgeshire county.<38> On 22 February meetings in the wards of Farringdon Without, Portsoken, Coleman-Street, the parishes of St. Leonard, Shoreditch; St. James's, Clerkenwell; St. George's, Southwark; St. Saviour, Southwark; and the city of Hull were reported, while on the next day meetings in the city of Bristol; Candlewick Ward; the Ward of Farringdon

---

37. The Times, 21 Feb., 17 Feb., 1816. The editor was somewhat overzealous in assigning so powerful a rôle to the example of London.

38. The Observer, 18 Feb., The Times, 19 Feb., The London Chronicle, 19 Feb., 1816.



Within; St. Mary, Islington; St. Bride, Fleet Street; and St. Like, Middlesex were all reported.<39> On 24 February meetings in Waldbrook Ward, the United Parishes of Saint Andrew, parish of St. Mary, Ward of Cheap, Bridge Ward, and the town of Doncaster all received notice, while the meeting in Westminster, which had been called to deal with not only the property tax but also the maintenance of a large standing army in time of peace, received substantially more coverage. A meeting in Northampton received coverage from the local paper, and received coverage from The Times on 27 February. On the previous day The Times had covered meetings at Bead-Street Ward, St. Anne parish, and Bristol.<40> Other meetings reported that day were those in the town and vicinity of Uxbridge, Lime-Street Ward, Tower Ward, Liverpool and Edinburgh, while the next few days saw The Times report petition meetings in Lagbourne Ward, Broad-Street Ward, the Parish of Lambeth in Surrey, Tower Ward, Cambridgeshire, the Parish of Saint Olave, the town of Cambridge, the Ward of Cordwainers, the Ward of Vintry, the Ward of Billingsgate, the Parish of St. Mary Magdalen in Surrey, the Parish of St. Luke in Chelsea, Forfarshire, Tiverton, the Parish of St. Mary in Surrey, the Parish of St. Botolph-Without, and

---

39. The Times, 22 Feb, 23 Feb, The London Chronicle, 22 Feb, 1816.

40. The Times, 24 Feb., 1816. For the Westminster meeting see also The London Chronicle, 24 Feb., The Observer, 25 Feb., 1816. The Northampton Mercury, 24 Feb., The Times, 27, 26 Feb., 1816.



Dowgate Ward.<41> Following such a list as the above, it may come as little surprise that on 2 March the editor of The Northampton Mercury noted that 'the petitions against the renewal of the Income Tax, are become general throughout every part of the Kingdom.'<sup><42></sup>

These minor, yet important, petition meetings continued throughout the first half of March, providing a continuous backdrop for the more noteworthy petition meetings. The petition frenzy was sweeping Wales as early as the first week of March, if not earlier.<43> On 6 March, reported on 7 March, a large assembly of London bankers, merchants and traders assembled for a petition meeting. The general arguments put forward by the meeting were generally in line with the standard set of complaints stated above, although Mr. Waithman did move a resolution against the maintenance of a standing peacetime Army of nearly 150,000; 'a project no less burthensome and oppressive to the people than striking at the very root of their liberties, and threatening the total overthrow of the British Constitution.' All the resolutions passed unanimously save the claim that 'the faith of parliament had been expressly pledged to the cessation of the income tax with the war', which occasioned

---

41. The Times, 27-29 Feb., 1, 2 Mar., 1816.

42. The Northampton Mercury, 2 Mar., 1816.

43. The London Chronicle, 5 Mar., 1816.

one dissentient vote.<44> By 9 March 'nearly 20,000 individuals, composed of the most opulent and respectable class of Citizens,' had affixed their names to the petition.<45> One more important petition bears examination, due to the names of some of those who signed it. A petition meeting in Surrey was attended and supported by the Earl of Besborough, the Earl of Surrey, Lord King, Lord Bulkley, Lord Duncannon and Lord Althorpe which gave the petition all the more weight. It should also be noted that this petition attacked the large standing army as well.<46>

It is interesting to note one effort on the part of a supporter of the property tax to gather support for the impost. A petition was advertised in certain papers on 16 March, yet by the end of the first day, having gathered a staggeringly impressive collection of six signatures, the petition was withdrawn by its authors, and collapsed in bathos.<47> This would indicate a lack of support for the retention of the tax.

The letters to the various newspaper editors, and almost all letters published were in The Times, seem to have taken three general forms: those attacking the ministry's

---

44. The Times, 7 Mar., 1816. See also The London Chronicle, 7 Mar., 1816.

45. The London Chronicle, 9 Mar, 1816.

46. The Times, The London Chronicle, 11 Mar., 1816. The Observer, 10 April, 1816.

47. The Times, 16 March, The Observer, 17 March, 1816.

arguments, those its methods, and those its nature. There was one letter to The Times which openly supported the property tax, that by 'Civis', who had corresponded on the same subject earlier on. He argued the tax to be reasonable, to not require the taxpayer 'to disclose the whole amount of his income', and to not violate the oath of Parliament as 'it is in fact a new measure of finance arising out of the present system.' He claimed the tax to be beneficial in that it struck the wallet of the miser and forced him to 'pay his proportion' unlike any assessed tax, and that it was a system containing 'an equalization of taxes, according to the abilities of the respective contributors.'<sup>48</sup> While most of 'Civis'' arguments find their counters in the pages above, the question of misers was dealt with some time later by 'A.B.', who asked 'is it not preposterous to urge, that because one man in a thousand escapes, 999 will be afflicted'? He also claimed that 'if you harass the miser, he will evade you, and place his money in other countries' thus diminishing the wealth and capital of England.<sup>49</sup> The letters attacking the ministry's methods, represented by a letter from 'An Inhabitant' and one from 'P.M.', complained of various methods used to inhibit the holding of petition meetings.<sup>50</sup> The letters attacking the ministry's nature, or

---

48. The Times, 8 Feb., 1816.

49. The Times, 15 Mar., 1816.

50. The Times, 6 Mar., 22 Feb., 1816.

more specifically the evil institutions it perpetuated, are represented by the letters of 'V.' and 'Helenus.' The letter by 'V.' claimed that 'if the public press should now release its exertions but for a single moment, the cause of the country is lost' due to the peacetime standing army of almost 150,000 men, both as a reason for ruinous taxation and as a means of oppression. This writer also countered the ministerial argument that 'the property tax falls lightest on the poorer orders of people' by pointing out that the tax 'impoverishes the employers of the poor, and narrows the market for their labour.'<sup>51</sup> 'Helenus', as his name might indicate, was concerned with the expenses to the English taxpayer in the keeping of Bonaparte, which he connected to the continuance of the property tax. He also pointed out that 'the excess of the civil list for the present year alone would pay the interest of a loan, by raising which we should escape the imposition of the property tax.'<sup>52</sup> With that, he transformed a plea for economical reform of the station of St. Helena into a call for general retrenchment.

The letters published in the other newspapers were few, and showed a somewhat different outlook than was prevalent in The Times. On 27 February the editor of The Manchester Mercury related that 'a Correspondent seems solicitous to be informed what lethargic spell restrains the

---

51. The Times, 15 Feb., 1816.

52. The Times, 18 Mar., 1816.



inhabitants of Manchester and Salford from petitioning the Legislature against the continuance of the Income Tax,' and two weeks later the tax received support from 'A Calm Contemplater', who saw the need to maintain large armed forces both due to instability in Europe and to the need to re-integrate the soldiers and sailors into the civilian labour market at a manageable rate. He also claimed that the tax fell heaviest on the rich, who could bear it, rather than the lower orders.<53> In The London Chronicle, 'A Well-Meaning Farmer' seemed to counter the last argument with a description of the great difficulty in not losing money in barley farming so long as the manifold taxes which affected him, prominent among which was the property tax, were in place.<54>

Each of the newspaper editors who allowed himself to express opinions, had a distinct 'personality' and stance on the issue of the property tax. The editor of The Times, perhaps the most noticeable because the most vocal, was decidedly against the property tax, as was the editor of the other London newspaper who dared to intrude personally in his columns, that of The London Chronicle. The former editor, however, was given more to diatribe, panegyric and bravado, while the latter eschewed the dramatic overstatement of his peer and opted instead for a more restrained and prosaic

---

53. The Manchester Mercury, 27 Feb., 12 Mar., 1816.

54. The London Chronicle, 14 Mar., 1816.



vehemence.<55> The more interesting editor, because he was the less loquacious, was that of The Manchester Mercury. He was capable both of attacks on the government, as when he claimed Vansittart's plan to institute a peacetime property tax 'will greatly increase the general distress; and instead of contributing to raise will very much reduce the price of the Public Funds', and of sly defences of the government, as with his 'Wanted Immediately' advert which revealed an understanding of the difficulties facing the Exchequer when dealing with complex issues.<56> One might suggest that the smaller audience for the Manchester paper would necessitate as bland and compromising an editor as possible, who would not alienate large sections of the small readership with potentially unpopular opinions.

Both those seeking to retain the property tax and

---

55. Illustrations of this difference are doomed to be either oversimplified or over long; the interested reader might compare the editorial comments in The Times, 6, 9 Feb., 1816 with The London Chronicle, 10 Feb., 9 Mar., 1816.

56. The Manchester Mercury, 27 Feb., 1816. The 'Wanted Immediately' article ran as follows: 'A Minister capable of pleasing all parties.--He must be one who will repeal all the taxes now existing, and discharge the national debt without the assistance of money. He must propose no new taxes. He must provide places and pensions for every person, and grant them upon the first application. He must bring no new Bills into Parliament, and give no one position to any that other persons bring in; and besides these, he must render the country rich and flourishing, a terror to all our enemies abroad, and contented at home; and defend our colonies without the aid of troops.

'N.B. If he can carry on war, without any expense or loss of lives, it will be an additional recommendation.' The Manchester Mercury, 26 Mar., 1816.

those seeking to be rid of it claimed to be acting in the best interests of the 'labouring poor.' Late in 1815, The Times reported that 'a large majority' at a meeting of the Bath and West of England Society for the Encouragement of Agriculture, Arts, Manufactures and Commerce had supported a Mr. Spooner when, in reaction to the severe agricultural problems of the country, he called for relief from the taxes which fell heavily upon tenants, notably those on malt, salt, horses used in husbandry, and property.<57> The lessening of such burdens was expected, by those who opposed the property tax, to benefit indirectly the labouring poor. Once the tax had been defeated, The Northampton Mercury expressed hope that 'the Land Owners will set about a reduction of rent in every possible instance', with the expectation that the tenant farmers would thus be able to provide more employment for peasants.<58> The opponents of the tax claimed to be supported by the lower orders of society, as when The London Chronicle stated the property tax to be 'opposed by the country at large; it is detested, and will be resisted by more than nine-tenths of the people of Great Britain.' This view was seconded by The Times.<59>

---

57. The Times, 27 December, 1815. For further concern for the plight of the tenant farmer, see the editor's comments on rent reductions in The Northampton Mercury, 14 October, 1815.

58. The Northampton Mercury, 30 March, 1816.

59. The London Chronicle, 16 February; The Times, 29 February, 1816.

The arguments of those who supported the property tax generally appeared in the newspapers examined only when those newspapers chose to challenge the validity of those arguments. The supporters of the tax frequently claimed that 'the property tax falls lightest on the lower orders of the people: and if we reject that mode of taxation, we must have recourse to some other of equal amount, and of greater and more unsparing severity.' A 15 February letter to The Times stated that argument in order to refute it, claiming that 'the property tax does fall upon the poor, because it impoverishes the employers of the poor, and narrows the market for their labour.'<sup>60</sup> On 24 February, The Times raised this issue again, the editor declaring that 'in the cant of the jacobin school, we are told "it is a tax which presses heavily upon the rich, but spares the poor."' To this claim the editor responded thus:

As if human ingenuity could devise such a tax; as if you could impoverish the great consumer, and still leave the same market for produce, and the same demand for labour. Monstrous absurdity! You may, indeed, press lightly on the rich, without much affecting the poor; you may mulct them of their foreign luxuries, or of their lawless pleasures, even with advantage to the lower classes; but when you fix the fang of the tax-gatherer on that income which is the only source of productive capital, you take the very bread out of the poor man's mouth; and the great numbers of stout hearty labourers, at the present moment out of employ, are the genuine and necessary fruits of a tax that has in truth "pressed heavily upon the

---

60. The Times, 15 February, 1816.

rich." '<61>

While this editor considered the punishment of the opulent for their 'foreign luxuries' and 'lawless pleasures' to be quite acceptable, he clearly considered 'productive capital' to be essential for the economic wellbeing of the entire nation. For him, the health and prosperity of the national economy rested upon the free and unrestricted flow of capital; this argument was beneficial to the affluent urban and Metropolitan classes, which controlled and utilised much of the capital of the nation.

Both The Times and The London Chronicle gave this issue further coverage in early March, the latter in direct response to The Courier. On 1 March, The Courier was censured by The London Chronicle for its 'horrible attempt to instigate the poor against the opulent, the middling and the industrious classes of the community'.<62> This criticism was restated on 4 March, provoked by a 'base and abominal' handbill, distributed in part of Norfolk, which claimed that the property tax 'is the only measure "which will compell a

---

61. The Times, 24 February, 1816. 'If jacobinism be the setting up conceited hardihood and empiricism in the face of all ancient precedent and established principle, this [tax] is as jacobinical a scheme as ever was devised.' The Times, 24 February, 1816.

62. The actions of The Courier were seen as savouring 'so very much of the true revolutionary doctrine of popular uproar, confusion, and anarchy, as to show the slight differences and thin partitions which divide downright tyranny from downright democracy.' The London Chronicle, 1 March, 1816. See also the London Chronicle, 2 March, 1816.



rich man, who lives like a beggar, to pay like a gentleman!'" This claim was denounced by the editor as 'an incitement to insurrection and anarchy!'<sup>63</sup> Responding to an unnamed evening paper, The Times denounced the claim that the tax did not fall upon the lower orders, calling the tax 'one of the most cruelly oppressive measures against the industrious portion of the lower classes ever adopted in any country.'<sup>64</sup> These editors clearly felt that the working class would be best served by upper classes with enough disposable income to provide a market for the goods and services of the working class.

When the property tax was finally defeated in the House of Commons on 18 March, 1816, the editors spoke out in glee. The Times exclaimed that 'with heartfelt joy we offer our congratulations to the country, on a victory as important as any ever obtained over the military Despot of Europe--a victory over the fiscal despotism of the Income Tax', while The Morning Chronicle declared that 'the base and contemptible arts resorted to for establishing and perpetuating a Financial Inquisition in the bosom of every family throughout the kingdom by the continuance of the Income Tax, have recoiled with irresistible force upon the

---

63. The London Chronicle, 4 March, 1816. This claim had appeared earlier when 'Civis', in a letter to The Times, remarked that the property tax made 'the miser in spirit ... pay his proportion.' The editor of that paper pointedly disagreed. The Times, 8 February, 1816.

64. The Times, 4 March, 1816.



heads and hearts of their contrivers.'<sup>65</sup> Records of the division followed in both papers<sup>66</sup> and appeared in others in conjunction with the original news.<sup>67</sup> A rare editorial comment emerged from The Northampton Mercury, when the editor stated that 'as Parliament has released the nation from the Income Tax, it is to be hoped the Land Owners will set about a reduction of rent in every possible instance'.<sup>68</sup> While this was a common concern, it was doubly relevant to this newspaper, as it had a larger rural readership than any of the others considered.

The demise of the property tax spurred talk in the papers of retrenchment and economical reform. The Times went on a tirade about the subject for weeks, while The Northampton Mercury merely referred to 'the vitally important subject of economy and retrenchment'. Other papers, as well, ruminated on the subject of the finances and retrenchment,

---

65. The Times, 19 March, 1816. The London Chronicle, 20 March, 1816.

66. The Times, The London Chronicle, 21 Mar., 1816. The Times bothered to correct two mistakes in the lists. The Times, 25 Mar., 1816.

67. The Northampton Mercury, 23 Mar., The Observer, 24 Mar., The Manchester Mercury, 2 April, 1816.

68. The Northampton Mercury, 30 Mar., 1816.

but none with the sheer staying power of The Times.<sup>69</sup> The property tax was quite finished, for a few decades at any rate, and the ministry had been defeated for the second time in as many years, on the same issue, by a nationwide petitioning process which had been amplified in the press. What with the economic instability of the period, the Liverpool Administration may have seemed to be in desperate trouble, and some contemporaries must have doubted very much the Administration's chances of surviving. Survive it did, however, for a decade and more. Nevertheless, the ultimate endurance test was won not by the Administration, or by the editors or petitioners, but by the economic reforms of the Younger Pitt, which had been begun in the 1780s and 1790s, and of which the property tax was but one important facet. The economic basis of government was undergoing change that could realistically be traced back to the Hanoverian succession of 1714 and beyond to William III, and the innovations of Pitt were needed to cope with those changes: the property tax was needed and would return.

---

69. The Times, 20, 23, 26, 27, 30 Mar., 2, 4, 5, 11, April, The Northampton Mercury, 6 April, The London Chronicle, 26, 28 Mar., The Manchester Mercury, 9 April, 1816.

## CONCLUSION

The income tax is fundamental to the financial survival of the modern British state. If it were abandoned, the results would certainly be devastating. However, in 1816 the British state survived the loss of the income tax--or, as it was then known, the property tax--at a time of severe economic stagnation. The tax was taken from the government by a House of Commons keenly aware of the vehement opposition to that tax throughout the country. That opposition expressed itself in several ways, most notably through both petitions to Parliament and a newspaper press that was generally opposed to the tax.

The opposition to the tax rested on several arguments. The tax was resented as being 'inquisitorial' in nature. The 'freeborn Englishmen' who were subject to this tax resented the assessor's probing intrusions into their private affairs. Moreover, the apparatus that the state needed for the collection of the information needed in assessing the tax was viewed in a negative light. It was seen as promoting and enlarging the central authority of the state, which could lead to 'continental' despotism. The intrusiveness of the tax was also criticised for the effect

it had on many businessmen. Their livelihoods were endangered by the information they were forced to reveal. Some of them had to reveal 'trade secrets', while others had to choose between paying more tax than they ought to have paid, and revealing that their pretence of credibility and financial solvency was merely that. More generally, complaints were raised concerning the characters of many of the assessors and collectors of the tax. These individuals were seen as untrustworthy and unscrupulous, and were thus unfit for the powerful positions which they filled.

The tax was opposed because it failed to differentiate between permanent and temporary incomes. Why should an entrepreneur's income, derived from his personal exertions, some asked, be treated the same as a landlord's secure and perpetual income? Here, as with the corn laws, which protected the landlord's rent revenues but which forced the manufacturer to raise his wages, one can see the government's bias in favour of the agricultural interest at the expense of the industrial one.

The retention of the tax would also, it was believed, hinder retrenchment. The taxpaying public disapproved of many Government expenditures, especially pensions and sinecures. It was feared that, without a forced reduction of its revenues, the Government would not willingly reduce wasteful spending. Those who were subject to the property tax wished to see their taxes being spent along utilitarian principles.

Economists such as David Ricardo favoured retrenchment, and opposed all taxes as inhibitors of production. Adam Smith had explicitly opposed a property tax.<sup><1></sup> It was hoped that such retrenchment would preclude the retention of a large standing army in peacetime. Parliament had to answer to its electorate, and the electorate expected to be able to influence the body which represented it, the House of Commons.

The taxpaying public sought to influence Parliament in two ways; petitions and the press. The petition meetings were widespread across England, although London took the lead. As well, the London newspapers were the most outspoken and influential, and were distributed widely throughout the nation. Newspaper coverage of the petition meetings not only gave a greater scope to the message from those meetings, but also reinforced the message put forward in the newspaper editorials. In this instance, the independent press--not influenced or controlled by political parties or personalities--espoused the views of their middle and upper class readers. The widespread nature of the petition meetings, and the wide national distribution of important Metropolitan and provincial newspapers indicates that the 'political nation' extended well beyond the doors of Parliament and the houses of a few great magnates.

---

1. Boyd Hilton, Corn, Cash, Commerce, Oxford: Oxford University Press, 1977, p. 262. [Hereafter, Hilton, Corn]



Both those who opposed the tax, and those who supported it, defended it as being in the best interests of the 'labouring poor'. The few who supported the tax, saw it as an impost which pressed only lightly upon the lower orders.<2> When the government had the property tax removed by the Commons in 1816, it voluntarily ended the wartime tax on malt, which had raised the price of the working man's beer. With a tax on the rich recently removed, the government sought to placate the poor with a tax concession which would affect them.<3> Those who opposed the tax, as not being in the best interests of the working classes, followed the theories of economists such as Ricardo and John Ramsay McCulloch. These theorists 'feared that an income tax would jeopardise capital accumulation and investment', thus reducing the demand for the labour of the lower orders.<4> On the whole, however, neither group had much sympathy for the working classes. The concern of the government was designed to keep them from being so dissatisfied that they would turn to some form of insurrection. On the other hand, those who opposed the property tax assumed that the best interests of the upper classes and of the labouring classes--of the bourgeoisie and the proletariat, one might say--were one and the same thing.

---

2. Hilton, Corn, pp. 82, 263-4.

3. Gash, Liverpool, pp. 126-7.

4. Hilton, Corn, p. 263.

Overall, however, this issue is not about the working class. It is about the political influence which the middle and upper classes, and the newspapers which represented their opinions, held in the British state in the early nineteenth century. These people were politically aware, and were able to mobilise themselves in order to influence the government of the day. While some might question the wisdom of disposing of the property tax, that does not diminish the political power such a group could muster.

## BIBLIOGRAPHY

Primary Documents

The Annual Register 1812-1816

The Gentleman's Magazine 1812-1816

The London Chronicle 1812-1816

The Manchester Mercury, 1812-1816

The Northampton Mercury, 1812-1816

The Observer, 1812, 1814-1816

The Times, 1812-1816

Secondary Documents

Andrews, Alexander, The History of British Journalism, II vols., London: Richard Bentley, 1859.

Aspinal, Arthur, Politics and the Press, London: Home & Van Thal Ltd., 1949.

Ayling, Stanley, Edmund Burke: his Life and Opinions, London: John Murray, 1988.

Black, Jeremy, The English Press in the Eighteenth Century, Philadelphia: University of Pennsylvania Press, 1987.

Brewer, John, Party Ideology and Popular Politics at the Accession of George III, Cambridge: Cambridge University Press, 1976.

-----, The Sinews of Power, New York: Alfred A. Knopf, 1989.

Bourne, H.R. Fox, English Newspapers, II vols., vol. I, London: Chatto & Windus, 1887.

Boyce, G., J. Curran, P. Wingate, Newspaper History, Constable, 1978.

Lord Bridges, The Treasury, 2nd. ed., London: George Allen & Unwin Ltd., 1966.

Butterfield, Herbert, George III and the Historians, rev. ed., Macmillan, 1957, 1959.

- Carretta, Vince, George III and the Satirists from Hogarth to Byron, Athens & London: University of Georgia Press, 1990.
- Christie, Ian R., Myth and Reality, Berkeley and Los Angeles: University of California Press, 1970.
- , Stress and Stability in Late Eighteenth-Century Britain, Oxford: Clarendon Press, 1984.
- , Wars and Revolutions, Cambridge, Mass.: Harvard University Press, 1982.
- Chubb, Basil, The Control of Public Expenditure, Oxford: Clarendon Press, 1962.
- Cookson, J.E., Lord Liverpool's Administration, London: Archon, 1975.
- Cranfield, G.A., Press and Society, London: Longman, 1978.
- Crossley, Ceri & Ian Small, eds., The French Revolution and British Culture, Oxford: Oxford University Press, 1989.
- Derry, John W., Charles James Fox, London: B.T. Batsford Ltd., 1972.
- , Politics in the Age of Fox, Pitt and Liverpool, New York: St. Martin's Press, 1990.
- Dickson, P.G.M., The Financial Revolution in England, London: Macmillan, 1967.
- Dowell, Stephen, A History of Taxation and Taxes in England, vol. III, London: Frank Cass & Co. Ltd., 1884, 1888, 1965.
- Dudek, Louis, Literature and the Press, Revised ed., Toronto: The Ryerson Press, 1955, 1960.
- Ehrman, John, The Younger Pitt, II vols., New York: E.P. Dutton & Co. Inc., 1969 (vol. I), London: Constable, 1983 (vol. II).
- Feiling, Keith Grahame, The Second Tory Party 1714--1832, London: Macmillan and Co., Ltd., 1938.
- Fisk, Harvey E., English Public Finance from the Revolution of 1688, New York: Banker's Trust Company, 1920.
- Foord, Archibald S., His Majesty's Opposition 1714--1830,

- Oxford: at the Clarendon Press, 1964.
- Gash, Norman, Aristocracy and People, Cambridge, Masss.: Harvard University Press, 1979.
- , Lord Liverpool, London: Weidenfeld and Nicholson, 1984.
- , Pillars of Government, London: Edward Arnold, 1986.
- Graham, Walter, English Literary Periodicals, New York: Thomas Nelson & Sons, 1930.
- , Tory Criticism in the Quarterly Review 1809--1853, New York: AMS Press, 1921, 1970.
- Haig, Robert L., The Gazetter 1735--1797, Carbondale: Southern Indiana University Press, 1960.
- Harris, Michael and Alan Lee, eds., The Press in English Society from the Seventeenth to Nineteenth Centuries, London: Associated University Press, 1986.
- Harrison, Stanley, Poor Men's Guardians: A Record of the Struggles for a Democratic Press, 1763--1973, London: Lawrence and Wishart, 1974.
- Harvey, A.D., Britain in the Early Nineteenth Century, B.T. Batsford, 1978.
- Hellmuth, Eckhart, ed., The Transformation of Political Culture, Oxford: Oxford University Press & The German Historical Institute London, 1990.
- Hilton, Boyd, Corn, Cash, Commerce, Oxford: Oxford University Press, 1977.
- Hindle, Wilfrid, The Morning Post, Westport, Conn.: Greenwood Press, 1937, 1974.
- Hughes, Edward, Studies in Administration and Finance 1558-1825, Manchester: Manchester University Press, 1934.
- Jupp, Peter, Lord Grenville, Oxford: Clarendon Press, 1985.
- Korshin, P.J., ed., The Widening Circle, University of Pennsylvania Press, 1976.
- Koss, Stephen, The Rise and Fall of the Political Press in Britain, Hamish Hamilton, 1984.
- Mackesy, Piers, War Without Victory, Oxford: Clarendon Press,



1984.

Mitchell, Austin, The Whigs in Opposition 1815--1830, Oxford: at the Clarendon Press, 1967.

Mitchell, Harvey, The Underground War against Revolutionary France: the Missions of William Wickham 1794--1800, Oxford: Clarendon Press, 1965.

Morison, Stanley, The History of The Times, v. I 'The Thunderer' in the Making, London: The Times office, 1935.

Namier, Sir Lewis, England in the Age of the American Revolution, 2nd. ed., London: Macmillan, 1930, 1962.

New, Chester W., The Life of Henry Brougham to 1830, Oxford: at the Clarendon Press, 1961.

O'Gorman, Frank, The Emergence of the British Two-Party System 1760-1832, London: Edward Arnold Ltd., 1982.

-----' Voters, Patrons, and Parties, Oxford: Clarendon Press, 1989.

Read, Donald, Press and People, London: Edward Arnold Ltd., 1961.

Rose, J. Holland, Pitt and Napoleon: Essays and Letters, London: G. Bell and Sons, Ltd., 1912.

Roseveare, Henry, The Treasury, London: Allen Lane, 1969.

Sabine, B.E.V., A History of Income Tax, London: George Allen and Unwin Ltd., 1966.

Scott, H.M., British Foreign Policy in the Age of the American Revolution, Oxford: Clarendon Press, 1990.

Sherwig, John M., Guineas and Gunpowder: British Foreign Aid in the Wars with France, Cambridge, Mass.: Harvard University Press, 1969.

Shine, Hill & Helen Chadwick Shine, The Quarterly Review Under Gifford, Chapel Hill: University of North Carolina Press, 1949.

Smith, E.A., Lord Grey, Oxford: Clarendon Press, 1990.

Smith, George, Dictionary of National Biography, ed. L. Stephen, S. Lee, Oxford, Oxford University Press, 1917, 1964.

- Speck, W.A., Stability and Strife, Cambridge, Mass., Harvard University Press, 1977.
- Steven Watson, J., The Reign of George III, Oxford: Clarendon Press, 1960.
- Sullivan, Alvin, British Literary Magazines: The Romantic Age 1789--1836, London: Greenwood Press, 1983.
- Thomas, P.D.G., The House of Commons in the Eighteenth Century, Oxford: Clarendon Press, 1971.
- Thorne, R.G., The House of Commons 1790--1820, vol. I, London: Secker and Warburg, for The History of Parliament Trust, 1986.
- Werkmeister, Lucyle, The London Daily Press: 1772--1792, Lincoln: The University of Nebraska, 1963.
- Williams, Raymond, Cobbett, Oxford: Oxford University Press, 1983.
- Woods, Oliver & James Bishop, The Story of The Times, London: Michael Joseph, 1983.