

bles in every township; or by scutages, hydlages, and talliages; which were succeeded by *subsidies* assessed upon individuals, with respect to their lands and goods.

(6) A new system of taxation took place about the time of the revolution: our modern taxes are therefore, 1. *Annual*. 2. *Perpetual*.

(7) The *annual taxes* are, 1. The land-tax, or the ancient subsidy raised upon a new assessment. 2. The malt-tax, being an annual excise on malt, mum, cyder, and perry.

(8) The *perpetual taxes* are, 1. The customs, or tonnage and poundage of all merchandise exported or imported. 2. The excise duty, or inland imposition on a great variety of commodities. 3. The salt duty, excise on salt. 4. The post-office, or duty for the carriage of letters. 5. The stamp duty on paper, parchment &c. 6. The duty on houses and windows. 7. The duty on licences for hackney coaches and chairs. 8. The duty on offices and pensions.

(9) Part of this revenue is applied to pay the interest of the national debt till the principal is discharged by parliament.

(10) The produce of these several taxes were originally separate and *specific funds*, to answer *specific loans* upon their respective credits; but are now consolidated by parliament into three principal funds, the *aggregate*, *general*, and *South-sea* funds, to answer *all* the debts of the nation: the public faith being also superadded, to supply deficiencies, and strengthen the security of the whole.

(11) The surplusses of these funds, after paying the interest of the national debt, are carried together, and

denominated the *sinking fund*: which unless otherwise appropriated by parliament, is annually to be applied towards paying off some part of the principal.

(12) But, previous to this, the *aggregate fund* is now charged with an annual sum for the *civil list*; which is the immediate proper revenue of the crown, settled by parliament on the king at his accession, for defraying the charges of civil government.

#### SECT. IX. Of subordinate magistrates.

(1) SUBORDINATE magistrates, of the most general use and authority, are, 1. *Sheriffs*. 2. *Coroners*. 3. *Justices*. 4. *Constables*. 5. *Surveyors* of the *highways*. 6. *Overseers* of the *poor*.

(2) The *Sheriff* is the keeper of each county, annually nominated in due form by the king; and is (within his county) a judge, a conservator of the peace, a ministerial officer, and the king's bailiff.

(3) *Coroners* are permanent officers of the crown in each county, elected by the freeholders; whose office it is to make inquiry concerning the death of the king's subjects, and certain revenues of the crown; and also, in particular cases, to supply the office of sheriff.

(4) *Justices of the peace* are magistrates in each county, statutely qualified, and commissioned by the king's majesty: with authority to conserve the peace; to hear and determine felonies, and other misdemeanors; and to do many other acts committed to their charge by particular statutes.

(5) *Constables* are officers of hun-