



# CATHOLIC CHRONICLE.

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## LETTER OF HIS GRACE THE ARCH-BISHOP OF TUAM.

TO THE RIGHT HON. THE CHANCELLOR OF THE EXCHEQUER.

St. Jarlath's, Tuam, Oct. 31st, 1855.

Sir—It is now nearly two years since several of the Catholic Clergy of this diocese, as well as of other parts of Ireland, met in their respective localities to put forward their calm and solemn remonstrances against being included in the assessment imposed on the amount of legal revenues derived from trades and professions. The resolutions adopted by the Clergy at that period, whilst they express their uniform readiness to give tribute to whom tribute is due, and honor to whom honor is due, are equally explicit in declaring that they are at a loss to comprehend on what just or equitable grounds they can be taxed for voluntary offerings between any stated periods of the year, which may be withheld or diminished according to the good pleasure of their respective flocks, and for the recovery of which the civil law affords no assistance. The latter circumstance, instead of being regretted, is alluded to as a subject of congratulation. Still the absence of this legal sanction shows that such voluntary offerings cannot be confounded with those revenues that should, if necessary, distinctly contribute to the support of the state, because the state lends its aid in enforcing their collection.

As citizens sharing the general protection which the laws afford, they always cheerfully acknowledge their liability to the common burthens of general taxation. But whilst they express their sympathy with the laity on the peculiar hardships of the income tax, aggravated by the agencies through which it was imposed, they claim, on the ground of their special exemptions from the protection which is extended to the collection of every other income, an exemption, too, from the correlative burthen of taxation which such protection to enforce its payment implies. As for the pretended analogous cases to which fiscal or legal sophists have labored to assimilate the condition of the Catholic Clergy, they only illustrate the ingenuity of those who advance them, since, for example, a lawyer's fees, however apparently irrecoverable, if not paid in advance, are well secured in the bill of costs of the solicitor who employs him. It is not, however, on any invidious distinctions between themselves and the secular professions the Clergy chiefly dwell to secure their exemption from this new and anomalous taxation. No, they refer even to the times of Pagan persecution, and inquire whether the Chancellor of the Exchequer can find in its annals any instances of the revenues of the Clergy being subjected to taxation, of which the legal title was not recognised—nay more, whenever real or supposed exigencies of the state were advanced by English monarchs, in justification of their appeals to the Clergy for extraordinary subsidies, those supplies were demanded and given from those incomes which the laws secured to their legitimate owners as they now secure them to the Protestant establishment, to which they were forcibly transferred.

That they who now possess and enjoy this income should share in the obligations of those occasional burthens that have descended with their parliamentary title to its exclusive usufruct, is a proposition which, on no ground of sound or political ethics, can be controverted. But that those who have been totally stript of any participation in this inheritance, and thrown on the voluntary offerings of the people, should be subjected to the scale of taxation affecting those legal ample revenues, is a measure that has no analogy to justify it, especially when the requirements for the erection and sustenance of Catholic houses of worship and Catholic schools, &c., to which those revenues of old were partially applied, must now be met by fresh appeals to the voluntary benevolence of the people. In this view, this unconstitutional tax, as regards the Catholic Clergy, falls with a disproportioned weight on the entire of the Catholic beyond the Protestant community. But when it is recollected that the Catholic Clergy have but just been relieved from the pressure of a famine, during which the great body of them scarcely possessed the necessities of life, whilst the law which now imposes burthens never interposed with a temporary mitigation of their sufferings, as it did on a preceding occasion with a million of money to relieve the destitution of the Ministers of the Establishment, the conclusion must be obvious that, whilst the one continue objects of especial predilection, the others continue to form an exception in the general measures of impartial legislation.

That the force of the arguments by which the Clergy pleaded their exemption from the provisions of the income tax has been felt, is manifest in the respite from annoyance experienced by numbers, both Priests and Bishops, since the time of its

enactment, as well as by the sudden zeal that has sprung up among its officials to enforce the collection of this cess with an unsparing rigor. Hence those seizures of the property of Ecclesiastics, latterly become so frequent, because they will not submit to the alternative of an arbitrary amount of taxation imposed at random, or of the other still more painful and embarrassing one of having subjects of an entirely Ecclesiastical and canonical nature laid bare to the irreverent curiosity of functionaries, some of whom, in the capricious exercise of their inquisitorial office, have been indulging in an unseasonable insolence of interrogatories scarcely to be paralleled in a court of insolvency. You will not be surprised if Ecclesiastics, who would suffer, when their cloak is taken, to let their coat go also, should shrink from the annoyance of annual appeals—that is, from the same to the same—an appeal from those who impose the tax to the same persons who gather it in, who have no ears nor understanding for those arguments which must sway the Clergy in refusing them the amount of minute and particular information which a morbid curiosity to become acquainted with all the details of Church discipline prompts them to require. Hence the cattle of Clergymen lately seized and sold; and should this inexorable rigor in requiring the particulars of canonical revenues continue, the number of horses and cows so seized would, no doubt, be a considerable accession to any of the great fairs recently held in this country.

I respectfully put it to you, and the associates of your administration, whether it is wise to harass a faithful Clergy with a tax less galling in its amount, however slender their means, than in its consequences on account of the miserable sum which it will bring to your treasury? In the most trying circumstances of the country their fidelity has not only been proof against impeachment, but they have been the most active in maintaining the public tranquillity. It is acknowledged even by their foes that the Catholic Clergy form the "chief defence of the nation," and as you are well versed in the science of figures, it would not be an unprofitable study to ascertain the balance between the pittance wrung by seizures and auctions out of the alms given to the Catholic Clergy, and the cost of a standing army in Ireland, often amounting to thirty thousand men, which the teaching of the Priesthood, and the docility of their faithful flocks, have enabled you to spare for the exigencies of a distant war. In that war the Irish Catholic soldiers are among the most distinguished in the discharge of their military duties, though, no matter what may be asserted to the contrary, numbers of them as well as the sailors are still bereft of the consolations of religion. There has been the deadly distinction to be placed, like Urius, in the front of the battlefield, though the spirit of Joab should never be supposed to have swayed the selection of their commanders, whilst the laurels that were won by the surviving heroes were sure to be worn by the English placed in a more secure position in the rear, and the same achieved by their fallen companions was put to the indiscriminate and confused account of British valor, should the modest historian of the Highlands not succeed in securing the exclusive glory for his own. As such fidelity springs from a holier source, it is independent of the favor or ill-treatment of any administration. Policy, however, as well as justice—gratitude is out of the question—should prompt a minister not to annoy, with a new and penal impost, a body of men, whose divine ministrations are so serviceable to the public weal.

The Clergy and the people are not ignorant that they are indebted for this obnoxious tax to the active co-operation of so many of those false representatives who betrayed their constituents by the flagrant violation of their free and honest covenants. In nothing, perhaps, is the treachery of that party more manifest than in the colors in which they labor to represent those pledges to which they were committed. They were not required to oppose every measure, whatever be its nature, which would emanate from a certain administration, as they have been circulating with an untiring industry. Good measures they should support, from whatever government they might emanate. But when a government was found refusing those measures of essential safety on which the constituents of certain members were agreed, or framing penal measures, as was the case during the Ecclesiastical Titles Bill, then it was required that the truth or the treachery of the pledged members should be tried to the world, and that instead of hollow votes of frustrate opposition to the Titles Bill, or any such measure, at the harmless nature of which vote the minister could afford to smile, whilst he received their support in return for his profuse patronage, they should at once release themselves from the trammels of private and selfish favors, and withhold their suffrage in the crisis of its fall from any ministry that would persevere in such persecuting enactments.

It was for policy like this, and no other, which took its noxious vitality from the Ecclesiastical Titles Bill, that several of those who since betrayed them received the approval of assembled Prelates, Priests, and people. It was to the persevering imitation of the same conduct, which was marked with such high approval, that several of them have been since pledged; and as long as the Catholic Church values fidelity and truth, and condemns their violation, the Catholic Clergy cannot be parties to such breaches of solemn promises, which have been so injurious to themselves and the people. To the people, whom those pledge-breakers vainly strive to flatter with the persuasions that this tax was consented to for their advantage, as if the poor tenantry had not been already taught to feel how heavily it has pressed on them in being obliged not only to pay it in the first instance, but like the poor rates in every instance, and doomed to hear from the very persons who sought to ease them by voting for this tax that they must give up their farms or pay the additional tax with which the property of their landlord and poor protecting senator has been burthened; and yet like those who, in the earlier stages of the Ecclesiastical Titles Bill, would fain persuade the country that they were vigorously opposing it by their ineffectual votes, whilst in reality they were fastening it on the Hierarchy by their effectual ones, in sustaining the persecuting minister that sought to pass it into law. Thus have several of the pledge-breakers been ostentatious in parading the catalogue of their ineffectual votes in favor of tenant right, at the same time that to count twice as many, and thus deceive their simple constituents by the delusion, would have been more gratifying to their ministerial patron, who avows his hostility to tenant right to be no less sincere than that which he feels to the titles of the Hierarchy, or those of the supreme head, from whom those titles are derived. Some of those pledge-breakers so far from the requisition of their constituents that they gratuitously promised to oppose any ministry that would not make the rescinding of the obnoxious act a cabinet measure. This refutes at once the notion of such promises being given under any compulsion, since those men were generally as eager in volunteering those pledges as they were afterwards cool and unscrupulous in their violation. Now, so far from making any efforts to have this act rescinded, they have assisted in adding injury to insult by voting for taxing revenues founded upon those very titles which it so deeply aggrieved them as Catholics to be ignored.

In the mass of your statute laws, were you to search the entire volume, you could scarcely discover such clumsy enactments. I am served with a paper, with D for its exponent, requiring I should fill it with an account of the profits derived from foreign funds, or trade, or profession, or any other calling. Now, it happens that from none, save one only, of those sources do I derive any emolument whatsoever—that is, my spiritual office or calling, not of an Archbishop, but of the Archbishop of the see to which I have been appointed. Yet, if I fill the paper with this candid, ingenuous, and truthful statement, authenticated with my proper signature, I subject myself to the heavy assessment of £100 sterling. If again, to avoid the liability to such a fine for the assumption of the title, which the law forbids, I should as candidly declare that otherwise I derive neither profit nor emolument from any of the sources specified, I am then, too, subjected, as I have been, to an arbitrary amount of taxation, rigorously to be enforced, if I submit not to a novel process, to which I have before alluded, teasing and harassing in the extreme to merchants, farmers, and all the similar professions, but which, as far as regards Ecclesiastics and offerings connected with spiritual functions, assumes a complexion so far different that I am not prepared to say that I am competent to submit such things to the inquisitorial searches of any secular tribunal. For the power of such an inquisitorial rigour is assumed, and if not yet much exercised, enough has transpired from out of the foldings of the official courtesy with which some Clergymen have been treated to show that the time is not far distant when it is hoped to bring them and their Ecclesiastical funds, as much as the rest of his budget, under the control of the Chancellor of the Exchequer.

It is not, then, without cogent reasons that I have hitherto demurred to this most unconstitutional tax; and, when compelled by the overruling power of the law, which we shall never be found to violate, I have authorized my secretary to pay the exorbitant amount, accompanying the payment with a protest characterising it as unjust, unconstitutional, and oppressive in principle, and enormous in its amount beyond what I had reason to believe any example of a similar taxation in Ireland—a protest which I shall take care to continue on every occasion of seizure or sale until the question now at issue be settled to our satisfaction. It is true that I have no claim on the govern-

ment for any exceptional reductions, nor have I ever gone out of my path to earn by any overt acts a title to the special favor of any administration; but I have a title to justice, and what every impartial government should value as much as any special zeal for any particular colour of administration, if not more—I have a people, the most numerous in Ireland before famine thinned their numbers, whose uniform peaceful conduct and freedom from crime proclaim the zeal and labours of their Pastors, from the humblest to the most exalted, in diffusing sound instruction, by which the interests of society and good government are so effectually advanced. It is, then, with no small share of surprise that I have felt the invidious distinction with which I have been treated in this question of taxation. For whilst the commissioners or surveyors treated us to a most ample measure of revenue, one exceeding the reality by hundreds during some of those latter years, far from exercising the same generous license regarding the allowances of expenses incidental to my position, they have not reduced their imaginary budget by a single farthing. I have not appealed; but if I have preferred letting the law take its course in the exaction of a tax rather than submit to a vexatious process which I conscientiously believe to be derogatory and prospectively most dangerous to the real interests of my religion, that is no reason why I should not experience justice in a measure of allowances corresponding with that which is granted in secular cases? The maxim of our canon law, which has been incorporated with every sound code of legislation, *favores ampliandi and odia restringenda*, is here reversed, instead of which *favores restringendi and odia amplianda*, would appear to be the motto adopted by the Commissioners of Income Tax. Balancing the necessary expenses of their station with their revenues, there are, I am sure, few Prelates who could be taxed with half the amount of impost exacted from me, and there are others who should be entitled to a total exemption. I need not dwell on the suite of officials, including gamekeepers, allowed to Protestant Prelates, the amount of whose allowances would more than cover the whole of the casual income of an Irish Catholic Bishop. In the allowance for a secretary and Chaplain, besides servants, horses, and travelling expenses, the commissioners, I understand, were exceedingly courteous in the commencement; while striving to smooth their approach to the canonical revenues of the Catholic Church. Latterly, it seems, they are more distinctly evolving their scrupulous interpretation of the law, which was so long wrapped under the polite veil of being easily satisfied with a general return, and, however slender be the means of Priests or Bishops compared with the decent requirements of their station, those functionaries are said in some cases to be most stringent in ascertaining the existence and estimating the value of those appendages which the law allows. Notwithstanding the contrast between the overgrown wealth of Protestant sinecurists and the comparative poverty of the Catholic Clergy, both, it seems, are similarly treated; and as their own private sense is their rule for interpreting the surpluses, I should not be surprised if the commissioners were to justify their treatment of both classes by the significant words—"For he that hath, to him shall be given; but from him that hath not, even that which he hath shall be taken away."

You, Sir, view this tax in connexion with the material interests of the Treasury. I contemplate it, I will own, though in this respect I do not calculate on your sympathy, in its necessary influence on the interests of my religion. With the seizure or sale of our property, or that of the Clergy, I have no further concern than to express my profound regret that your inconsiderate measures have rendered such things of frequent recurrence. But with its Ecclesiastical bearing we have much concern, and feel a deep anxiety that the characters of any of the Clergy, or the interests of the Catholic Church, should not be compromised by the regulated written correspondence or oral communications on matters of grave import into which they are reluctantly drawn. It is a subject deserving serious deliberation in connexion with Church and State, and, therefore, we shall take every opportunity of council, as well with the Ecclesiastics concerned, as with such of our faithful representatives, who, amidst the defection to which we owe this grievance, have retained any title to be trusted.

In thus alluding to our representatives, I am sorrowfully reminded of the recent void which death has made in their diminished ranks by withdrawing from this world one with the features of whose character you were not unfamiliar—who, in the brief moiety of one session of parliament, won the reluctant ear of a fastidious auditory to truths the most unpalatable, and reached, as if with a bound, the loftiest parliamentary reputation. The secret of his great success—an incentive to follow such an example—could be