

## CHAPTER XXXVII.

*Difficulties which surround the upright merchant in New York. Tariffs—Congress Laws—Enormous Law Costs—Protests—Appraisers—Politics—Accommodations—Men of Straw—Our Currency—The Custom House—Employment of mean, jobbing politicians—Abuse—Smuggling and evasions of Revenue Laws—Surveyor's Public Locks—Drawbacks—Foreign Spices exported. Conclusion.*

An American merchant, perhaps more especially an importer at New York, who deals in dutiable articles, is more to be pitied than envied. An honest, fair and manly course of dealing is assuredly not his passport to independence, or a competence, even with real capital, undoubted credit, and great experience. I will explain why this is so.

*First.* The tariffs or rates of taxation on importations are exceedingly changeable, and that, too, sometimes very suddenly.

*Second.* The laws of Congress imposing duties are often differently construed in different Custom Houses. For instance, a Boston merchant may have imported heavily, and been charged 25 per cent.—the same article brought by a New York trader may have paid 50. Both charges may have been returned to the indolent political financiers at Washington, and approved of. When the New Yorker finds himself undersold at Boston, he enquires, ascertains the cause, complains at New York and Washington—but if he did not enter a protest at the time of payment here—he loses the difference. And how could he know that there would be two rates? Only a few weeks since, Collector Lawrence issued a notice that no duties would be refunded unless the importer had formally protested when he paid his money, stating his reasons. In such a case as I have instanced, how could he state what he did not know? And why should the justification of an error be persisted in, to his injury, and his right refused him, on a dishonest, legal quibble?

*Third.* But it may be said—Go to law with the United States. Even Jesse Hoyt admits, that if the Collector seize goods value \$400, or less, no matter how unjust the seizure may be, it were better for the merchant to submit than suffer under the enormous law costs and delays of the United States' Courts.

*Fourth.* A number of merchants import each of them the same kind of goods. The Collector says the duty is so much per cent. Some demur and protest—others pay quietly—one of them tries the case at law, and the Collector is found to be wrong. Those who protested may get back the duty overcharged—those who did not, are, by Butler and Lawrence's rule, shut out. What could be more iniquitous than such a rule? In this and the second statement of my series, I am not offering hypothetical cases. Secretaries of the Treasury and Comptrollers, and their subs, pop in and out of office, and Collectors and Comptrollers here, are up and down, like Jack in a box. Every new man has a new way with him.

*Fifth.* A set of appraisers are selected by the President; and if the United States Senate find them competent, on evidence to them satisfactory, they go into office, with a little army of clerks and assistants of all sorts. It is their duty to say whether the invoice and the goods correspond—whether the importer has rated them too low, or too high—and to fix the value. To aid them in any case that may require it, the most respectable referees may be selected, and every possible means taken to arrive at a fair valuation. What more can an importer do than pay the rates deemed fair by umpires selected by the highest power in the Union, the treaty making power? Yet it is a truth—Who does not feel the deep disgrace of the avowal! Most true it is, that after all this has been done, immense quantities of goods have been seized in the warehouses of the merchants here, and even followed to Philadelphia—the parties stopt from effecting sales—their credit broken—their selves involved in law—and all this to extort from their necessities or their fears more money in taxes than the umpire of the taxing power declared to be just. The very power that declares to you in a circular that no monies paid in duties shall ever be refunded, no matter how wrongfully paid, unless you protest against the wrong when paying—selects its umpire, makes no protest, gives a receipt for the duties you have paid—and six months after, sends the thief-takers and its deputies to pull down your goods off the shelves, on the pretext that you have forfeited all, by not paying more than government asked!

*Sixth.* Jol education—but right opposite democrat of them now and or one of that that he and his a mantle. W buy, sell, ente through enorm sive appearanc the deposits a monies raised our politics' t ter as Jesse H bone to pick; *Seventh.* W such as ours, Bank notes red qualities, payal legislature insta specie of their hundreds of the hence it may be

That any fift a new national U. S. securities means become pay' should be \$ in payment that these fifty o and issue the m other banks, or the states severa half of these 50 this should be a and currency of ficans would opp cry, and the cau

*Eighth.* The acter, but with places, bankrupt Hoyt, Swartwou Deputy Collector time to be utterly merchants, after bribed and perj collector into an credit with an n State on the one them to be illegal

\* Even Englishmen from Liverpool, goods, trial had been obtained it is a terrible system text that they are invo willing to abide by if g

† For the average ch cant, 1841-2. Doc. 212 months of 1845 and t The Custom House h oman of petty tyranny upheld Jesse Hoyt!