





AN IMPARTIAL  
DISCUSSION  
OF THE  
SUBJECT OF TITHES:

CONTAINING

A PARALELL between the TITHES paid in ENGLAND and those in IRELAND.	A HISTORY of the REAL CAUSES of the present DIS- TURBANCES.
A HISTORY of the ORIGIN thereof.	And a PLAN for the ABOLITION of TITHES.

ADDRESSED TO THE

M E M B E R S

OF

BOTH HOUSES OF PARLIAMENT.

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BY A CLERGYMAN OF THE ESTABLISHED CHURCH.

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*He that bath Ears to bear, let him hear!!*

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D U B L I N :

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TO THE  
RIGHT HONORABLE AND HONORABLE  
THE  
MEMBERS  
OF  
BOTH HOUSES OF PARLIAMENT.

*My Lords and Gentlemen,*

*TAKE* into Consideration the miserable State of the Clergy of the established Church—*nominally* Rich—*actually* Poor !!

*Take*

*Take into Consideration* the shameful Combinations which have reduced them from that State of Respectability which their Function should command, to become Petitioners for Justice !!

*Take into Consideration* their being, in a Manner, deserted by the natural Guardians of Religion, and forced to throw themselves on the *Generosity* of the Nation !!

*Take into Consideration* the painful Contrast between the Ministers of God  
receiving,

receiving, as their Right, what Ages have sanctioned ; and the Ministers of that same God being obliged to have Recourse to the Legislature, to protect them against the Irreligion of the *Interpreters of the Laws*, and the Machinations of those who wish the Downfal of *Church* and State !!

*Take into Consideration* the Enmity, Revilings, and Misfortunes those Proceedings occasion, instead of that Harmony, brotherly Love and Happiness, inculcated by our holy Religion.

*Take*

*Take into Consideration* those Mat-  
ters, and by the Efficacy of your  
Laws give us a *certainty*—however  
small.

For Self and Brethren,

A CLERGYMAN  
*of the Established Church.*



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A  
P A R A L L E L L

BETWEEN  
T I T H E S

AUTHORISED BY  
L A W AND C U S T O M,  
AND THOSE DEMANDED BY  
THE CLERGY OF IRELAND:

The *former* paid cheerfully to the CLERGY of  
GREAT BRITAIN—the *latter* reluctantly  
to the CLERGY of IRELAND!

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TITHES *cheerfully* paid in ENGLAND.

ACORNS, { Gibf. Cod. 676. Godol. 417. Lind-  
wood 200. Lord Coke 11 Rep. 49. a  
Het. 27. Lit. 40.

AGISTMENT, { 4 Inst. 293. Ld. Raym. 129 & 137.  
2 Salk. 655. 2 Inst. 651, 652. 4  
Mod. 336. Comb. 403. Deg. p. 2.  
c. 5. Gibf. 676, 682. Show. Ca.  
193. Poph. 126. 2 Cro. 430. Hett.  
93. 1 Rel. Abr. 646. 1st Bulst. 171.  
2d. 408. Bunb. 3.

ALDERS,	Gibf. Cod. 677. 2 Cro. 199.
APPLES,	Gibf. Cod. 677. Hett. 100.
BEANS and PEASE,	} 1 Rol. Abrid. 647. Deg. p. 2. c. 3. } Bunb. 19.
BEEES,	Gibf. 677. 1 Rol. Abr. 651. 3 Cro. 404.
BIRCH,	Gibf. 677. Mo. 907. 2 Cro. 199.
CALVES,	{ Gibf. Cod. 678. 1 Rol. Abr. 648. Latch. } 254.
CHEESE,	Gibf. Cod. 678. 1 Cro. 608. Mo. 909.
CHERRIES,	Bunb. 184.
CLOVER,	Gibf. 405. Skin. 341. Bunb. 79.
COLTS,	{ Gibf. Cod. 678. Reg. 49. Deg. p. 2. } c. 6.
CONIES,	{ Gibf. Cod. 678-9. 2 Rol. 458. 1 Keb. } 602. 2 Keb. 141, 452.
CORN,	God. Report. Can. 393, &c. &c. &c.
DOVES,	Gibf. 679. 1 Vent. 5. 1
EGGS,	1 Rol. Abr. 648. 2 Salk. 656.
FISH,	{ Gibf. Cod. 679. 1 Rol. Abr. 656. 1 } Lev. 179.
FLAX,	{ Gibf. Cod. 680. 1 Rol. Abr. 637. 2 } Lev. 365. Skin. 341, 355. Carth. 263.
FOREST,	{ Gibf. 683. Sty. 137. 1 Rol. Ab. 655. } Hett. 60.
FOWLS,	{ Gibf. Cod. 680. Mo. 599. 1 Rol. Abr. } 642.
	FRUIT,

FRUIT,	Gibf. Cod. 680. 2 Inf. 652.
GARDENS,	Gibf. Cod. 680. Bunb. 10.
HAY,	{ Gibf. Cod. 680-81. 1 Rol. Abr. 644. { Hutt. 147. 2 Keb. 25.
HEMP & FLAX 5s. per Acre,	{ 11 and 12 Wm. III. c. 16.
HONEY,	{ Gibf. Cod. 681. Reg. 48. 3 Cro. 529. { Jones (W.) 447.
HOPS,	{ Gibf. 681-82. Hutt. 78. God. 414. { Bunb. 79, 20. Sid. 443. 2 Ken. 36.
LAMBS,	{ 15 Jac. I. 39 & 40 Eliz. Gibf. 682. { Poph. 144. Palm. 219. 3 Cro. 403. { Hob. 329. Bunb. 133.
LOPPINGS,	{ Gibf. 682, 683. 2 Cro. 101. Mo. 762, { 908.
MADDER, 5s. per Acre,	{ Stat. 31 Geo. II. cap. 12. sect. 1. Stat. { 5 Geo. III. cap. 18.
MAPLE,	Gibf. 683. 2 Cro. 199.
MILLS,	{ Gibf. 683. Show. 281. Carth. 215. { 2 Inf. 621.
OFFERINGS,	Bunt. 173, 174.
ORCHARDS,	Ld. Coke. See FRUIT.
PIGS,	Gibf. 684.
RAPE-SEED,	2 Burn. E. L. 406, 407.
SAFFRON,	Mo. 909. Ow. 74.
SHEEP,	{ Poph. 197. 1 Mod. Rep. 216. Lyndw. { 198.

TARES,	Bunb. 279.
TREES,	Lyndw. 200.
TURKEYS,	Gibf. 685. Mo. 599.
TURNIPS,	Bunb. 314.
WILLOWS,	Gibf. 685. Hob. 219.
WOOL,	{ Gibf. 686-87. Poph. 144. 1 Rol. Abr. 646-47. 3 Bullf. 242. Mo. 911.
YEARLINGS,	Bunb. 90.

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TITHES *reluctantly* paid in IRELAND.

WHEAT,	FLAX,
OATS,	MEADOW,
BARLEY,	LAMB,
BERE,	WOOL,
RYE,	

In some Places POTATOES and SMALL DUES.

FROM

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FROM the foregoing Paralell, few will be hardy enough to assert that the present disaffections arise from the exactions of the clergy of the established church of Ireland!—No!—it is an aversion to the established church itself!—In *England* the people are satisfied to pay tithes, because those tythes go to the support of their own clergy!—In *Ireland* they refuse to pay them, for this plainest of all reasons, because they go *to the support of those* whose lives are a severe fatigue, by contrast, on their own teachers!—*to the support of those* who are daily and hourly exposing the absurdity of those heterogenous precepts, the propagation of which the mistaken lenity of our laws tolerate!—*to the*  
*support*

*support of those*, who, scorning to abet in private what they reprobate in public, are constrained to live in a state of religious bickering with the worshippers of stocks, stones, and pictures; and with those who *liberally* dissent from the established religion, on the broad basis of *music and surplices!*

IT remains with the parliament of Ireland to determine, whether ecclesiastical property shall stand or not!—At present so numerous are the combinations, that no purse could encounter them! besides, through the neglect, the shameful neglect of the bishops to the welfare of their clergy, they are fatally disunited! careless and unconcerned for each other, as are their prelates. There are many most respectable and worthy characters on the bench; but if they would essentially serve  
the

the clerical interest, now, when it is so universally attacked! should they not assemble them—listen to their grievances—take their opinions as to the modes of redress!—and at least *seem* to be interested! for that *seeming* would effectually unite the clergy, and induce them to co-operate with each other! To depict the contrast is painful; but when a man finds himself reduced by the illegal combinations of his parishioners from affluence to penury—*deserted in his utmost need* by the natural patrons of religion, and without hope of recalling them to a sense of their duty, but by stinging them with well-pointed TRUTHS, he must indeed be possessed of a degree of forbearance which does not fall to the share of every man!

WISHING to pay their lordships every respect, instead of dwelling on their defects,  
I shall

I shall hold forth for their imitation the conduct of a bishop, now residing in the kingdom, who never introduced a stranger into his diocese, but to serve a cure!—never paid attention to family connections, or to recommendations, but promoted every rector according to his merits, and every curate according to the date of his license, provided his exertions kept pace with his duty!—never heard of an attempt to distress any of his clergy by combinations, but his purse was extended to his relief!—And for many who could ill afford it, he has built glebe-houses. Always resident in his diocese, his palace is ever open to receive them, his heart to congratulate them, and his hand to reward them! Need I add—**HERVEY** is the man!!!

'Stead of cavelling at his political tenets,  
 ——Go——and do ye likewise!



PAY some attention to the religion over which ye should preside—to the religion which has clothed ye in purple and fine linnen—which has called many of ye from obscurity and a scanty morsel, to fatten in a land flowing with milk and honey!

IF the candour of my pen irritates? *Suppose* that the *wrongs* of the author speak, not *himself*!—and *know* that if those truisms could have been privately imparted, they should never have appeared in print! for his pulse beats friendly to you, and he adores that God whose immediate servants ye are:—But—*Self-preservation is the first law of nature!*



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AN IMPARTIAL  
DISCUSSION  
OF THE  
SUBJECT OF TITHES.

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**L**EST the silence of the clergy on the subject of tithes, at a time when the most daring outrages against their agents are countenanced and abetted by persons of property and station ; at a time when the public channels of information teem with abuse against the original institution of tithes, and almost dare to

term them illegal, for they stile them oppressive—lest the accidental miscarriages of the clergy in obtaining their rights (when forced to appeal to the laws of the land for redress), through the chicanery of the inferior tribe of attornies; through the little respect paid to solemn attestations by some when property is in question; and through the glorious uncertainty of the law, under which every situation and profession groans—and lest the petulant expressions emitted in one of those paroxysms of rage, to which a certain dignified professionalist is not infrequently liable,

———*Quam estis maxime*  
*Potentes, dites, fortunati, nobiles,*  
*Tam maxime vos æquo animo æqua noscere,*  
*Opertet———*

should operate to the disadvantage of my brethren of the established church, by encouraging

couraging an opposition to the collection of their dues—I take up my pen!

WOULD that some more able hand had undertaken the task! But alas! from whom are the inferior, the acting clergy to expect support or relief? Not from *Government*, I presume!—for a principal Law-officer of the Crown, within the walls of the Commons House, declared, “that the disturbances in the south were occasioned by the exactions of the clergy, and that they ought to be corrected!” An assertion, illiberal, impolitic and ill-founded; ill-founded, for thus stands the question between the parson and the farmer:—The law gives the former the tenth of the increase, &c. yearly, arising from the profits of the lands held by the latter; who, not wishing to part with it in kind, to accommodate himself,

himself endeavours to make a bargain for it. Suppose the parson values it at 10*l.* the farmer offers 5*l.* each stubbornly adheres to his valuation! the parson then desires *his own*, his tenth in kind. Hence the outcry of oppression! groundless in its origin, and endorsed—but by designing men!—Not from the *Bishops!* the *natural guardians* of the church, for they would not disoblige Government, neither can they well spare time for politics; and being in general a good natured, easy set of *Englishmen*, totally unconnected with the clergy of their diocess (whose faces they never see except at visitation); provided their rents, renewal fines, and visitation fees are well paid, they are perfectly indifferent to the welfare of those who have the *cure of souls*.—Neither are we, the labourers in the vineyard, to expect *much* assistance

sistance from the *Reverend Pluralists*, who, surrounded by great connections, and commanding the exertions of the great among their tenants, enjoy *otium cum dignitate*—quiet possession and the punctual payment of their demands!—It is not from any individual of the description I have mentioned the oppressed clergyman is to expect relief!—No! combination has not as yet dared to look him in the face, and the *officiating clergyman* is left to struggle with his fate!

UNDER such considerations, what remains for the oppressed clergyman, who transplanted, almost penniless, into a county where he is perfectly unconnected, and surrounded by committees with stock-purses, with money levied for the purpose of flying in the face of the laws of the land; I say, under the

the pressure of those difficulties, what remains for the aggrieved individual, but to call on his fellow-sufferers to unite in an appeal to the good sense, the policy, and the justice of the nation !!!

*Definition and Distinction of Tithes.*

TITHES, in ecclesiastical law, are defined to be *the tenth part of the increase yearly arising and renewing from the profits of lands, the stock upon lands, and the personal industry of the inhabitants.*—The first species is usually called *predial*, as corn, hay, hops, and wood; the second *mixed*, as wool, milk, pigs, &c. consisting of natural products, but nurtured and preserved, in part, by the care of man:—of these the tenth must be paid in gross. The third species is *personal*, as of manual occupations, trades, fisheries, and the like:



like :—of these only the tenth part of the clear gains and profits is to be paid.

*Origin of the Right of Tithes.*

“ *THE earth is the Lord's, and all that therein is!* the earth he hath given unto the sons of men, restraining the tithe thereof for the sons of Levi.” Dominus univerforum non solum de personis retinuit sibi aliquos administrandam, ut ministros ecclesiæ : sed et de rebus, *Decimas*, ad ministrorum sustentationem.

To the beard of the most irreligious judge that now dares to set his face against the established church of Ireland, do I say, that with so *respectable* a title, *even in fiction*, he cannot *accomodate* his toad-eating *circumambient* retailer of illegality !—and judges sometimes

are forced, *for their own sakes*, to travel with such bipes! As well may such national nuisances deny that *the seventh day is the sabbath of the Lord*, (would I could add, *their God*) as that it was his divine will that such a provision should be apportioned toward the honourable maintenance of his *immediate servants*; for the same authority records both!! Well may I therefore assert, that the title of the clergy to tithes commenced with the Jewish theocracy!—that an honourable and competent maintenance for the ministers of the gospel is without doubt *jure divino*: for beside the positive precepts of the *New Testament*, natural reason informs us, that an order of men who are excluded from lucrative professions, for the sake of the rest of mankind, have a right to be furnished with the necessaries, conveniencies and moderate enjoy-

enjoyments of life, at *their* expence, for *whose* benefit they forego the usual means of providing them: for which reason all municipal laws have provided a liberal and decent maintenance for their national priests or clergy:—ours in particular, have established tithes in imitation of the Jewish law!—Wonderful are the ways of Providence!! which, foreseeing the degenerate state to which the world would arrive—foreseeing the *scisms* that would arise under a mild government, and the *ingratitude* of those, who in return for *toleration* to pursue their own absurd tenets, in preference to the established religion of the country that harbours them, kick against the laws and customs of their benefactor!—Wonderful, I say, is that Providence, which foreseeing this instability of human affections, instigated even the enemies of religion to strengthen its title by the *laws* of the land,

instead of resting it on the *sandy* foundation, of divine right, unacknowledged and unsupported by temporal sanctions ! For with truth may it at this day be asserted, that the bare mention of *divine right* is of disservice to the cause of the church !—and is it wonderful ? For———but my intention is to serve the friends, not to irritate the enemies of religion !

THAT tithes were God's, and in him and by him, for his priests, is frequently explained in the Old Testament : *Abraham* learned it by tradition from *Heber* ; *Heber* from *Sem* ; *Sem* from his father *Noah* ; and he, by succession, from *Adam* ; who, as he was *Theoplastos*, created and fashioned by God, so was he *Theodidaktos*, taught and instructed by God.

BE it observed Noah was the *tenth* from Adam; and Abraham the *tenth* from Sem, whom God had in a peculiar manner adopted unto himself, stiling himself the God of Sem. Hence *Philo* remarks, that *ten* hath a near affinity to God.

THE instances of attention paid to the number *ten* by the Heathens and Pagans are too numerous to need assertion. The Roman history teems with them: *impositions, tributes, customs, &c. &c.* ran all in that number, in their *castra-mentation, discipline* and *punishments, (decimatio)* &c.

THESE observations came not from nothing, neither were they adopted by chance! No!—even a writer so early as *Philo*, saith, it was for their learning and instruction, that they

they might fet their affections upon the *tenth*, which is God, to be bleffed for ever!— I prefs not thofe things as *credenda fed credibilia!* as inducements to lead us to a fuppoſition that God had made that number fa-cred!

IN the oblations of Abel he offered the *tenth* calf, *tenth* lamb, and fo of the reſt of his increaſe.

EXODUS xxiii. 19.—The firſt of the firſt fruits of the land thou ſhall bring into the houſe of the Lord.

LEVITICUS xxiii. 10.—When ye ſhall reap the harveſt of your lands, ye ſhall bring a ſheaf of the firſt fruits of your harveſt unto the prieſt.

LEVITICUS xxvii. 30.—And all the *tithe* of the land, whether of the feed of the land, or of the fruit of the tree, is the Lord's.

VERSE 32.—And concerning the *tithe* of the herd or of the flock, even of whatsoever passeth under the rod, the *tenth* shall be holy unto the Lord.

VERSE 33.—He shall not search whether it be good or bad, neither shall he change it, &c.

DEUTERONOMY xxvi. 2.—Thou shalt take of the first of all the fruit of the earth, and shalt put it into a basket, and shalt go into the place which the Lord shall choose, to place his name there.

VERSE 4.—And the Priest shall take the basket.

NUMBERS xviii. 21.—Behold I have given the children of Levi all the *tenth* in Israel for an inheritance, for their service which they serve, even the service of the tabernacle of the congregation.

2 CHRONICLES xxxi. 5.—And as soon as the commandment came abroad, the children of Israel brought in abundance the first fruits of corn, wine, oil, and honey, and of all the increase of the field, and the *tithe* of all things brought they in.

VERSE 6.—And they that dwelt in the cities of Judah brought in the *tithe* of oxen and sheep, and the *tithe* of holy things, and laid them in heaps.

IN the New Testament tithes are likewise frequently mentioned :

St. LUKE



St. LUKE xiv. 42.—Wo unto you Phari-  
sees! for though ye *tithe* mint, &c.

St. LUKE xviii. 12.—I give tithes of all  
that I possess.

To give all the authorities enumerated in  
the Holy Scriptures, were little less than an  
abstract of the Holy Bible; which being read-  
ing, in quantity as well as *quality*, not acco-  
modated to the taste of the present day, I shall  
here close my proofs that tithes are *jure  
divino!*

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IT is not easy precisely to ascertain the  
time when tithes were first introduced into  
this country; but it is probable it was co-  
temporary with the planting of Christianity

among the Saxons, by Auguftine the monk, about the end of the fixth century.

THE first mention of tithes, to be met with in any written Englifh law, is a conftitutional decree, made in fynod held *A. D.* 786, wherein the payment of tithes in general is ftrongly enjoined. This canon, or decree, which at firft bound not the laity, was effectually confirmed by two kingdoms of the Heptarchy, in their parliamentary conventions of eftates, refpectively confifting of the kings of Mercia and Northumberland, the bifhops, dukes, fenators, and people. This was a few years fubfequent to Charlemagne eftablifhment, and famous arrangement of them in France.

THE next authentic mention made of them is in the *Fœdus Edwardi et Guthruni*, or the  
 laws

laws agreed upon between King Guthrun the Dane, and Alfred and his son Edward the Elder, successive kings of England about the year 900. This was a kind of treaty which may be found at large in the Anglo-Saxon laws; wherein it was necessary, as Guthrun was a Pagan, to provide for the subsistence of the Christian clergy under his dominion; and accordingly we find the payment of tithes not only enjoined, but a penalty added upon non-observance: this law is seconded by the laws of Athelstan, about the year 930. This is as much as can with certainty be traced out with regard to their legal origin.

UPON the first introduction, though every man was obliged to pay tithes in general, yet he might give them to what priests he pleased;

which were called *arbitrary consecration of tithes*; or he might pay them into the hands of the bishop, who distributed among his diocessan clergy the revenues of the church, which were then in common. But when diocesess were divided into parishes, the tithes of each parish were allotted to its own particular minister; first, by common consent, or the appointments of lords of manors, and afterwards by the written law of the land. But arbitrary consecrations of tithes took place again, and became in general use till the time of King John. This was probably owing to the intrigues of the regular clergy, or monks of the Benedictine and other orders, under Archbishop Dunstan and his successors, who endeavoured to wean the people from paying their dues to the secular or parochial clergy (a much more valuable set of men  
 than

than themselves), and were then in hopes to have drawn, by sanctimonious pretences to extraordinary purity of life, all ecclesiastical profits to the coffers of their own societies. This well accounts for the number and riches of the monasteries and religious houses which were founded in those days, and which were frequently endowed with tithes. But in process of years the income of the laborious parish priests becoming scandalously reduced by those arbitrary consecration of tithes, Pope Innocent III. about the year 1200, in a decretal epistle sent to the Archbishop of Canterbury, and dated from the palace of Lateran, enjoined the payment of tithes to *the parsons of the respective parishes wherein they resided and officiated*. This epistle, Sir Edward Coke says, bound not the lay subjects of this realm ; but being reasonable and just,

just, it was allowed of, and so became *lex terræ*.

THIS parson of the parish may be either the actual incumbent, or the appropriator of the benefice. Appropriation was a method of endowing monasteries, devised by the regular clergy by way of substitution to arbitrary consecrations of tithes.

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PARTIAL AND TOTAL  
CASES OF EXEMPTION  
FROM THE  
PAYMENT OF TITHES.

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THESE ARE EITHER BY REAL COMPOSITION—  
BY CUSTOM OR PRESCRIPTION.

SELDEN, page 406.

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*A Real Composition* is when an agreement is made between the owner of the lands and the parson or vicar, with the consent of the ordinary and the patron, that such lands shall in future be discharged from the payment

ment of tithes, by reason of some land or other real recompence given to the parson in lieu and satisfaction thereof. This was permitted by law, because it was supposed that the clergy would be no losers by such composition; since the consent of the ordinary, whose duty it is to take care of the church in general, and of the patron, whose interest it is to protect that particular church, were both made necessary to render the composition effectual. *Hence have arisen all such compositions as exist at this day by force of the common law.*

*Abuse thereof stopped.*

BUT the caution was ineffectual; for the possessions of the church being by this and other means every day diminished, the disabling statute, 13 Eliz. c. 10. was made; which



which prevents, among other spiritual persons, all parsons and vicars from making any conveyances of the estates of their churches, other than for three lives or twenty-one years.

### DISCHARGE BY CUSTOM OR PRESCRIPTION.

THIS is where, time out of mind, such persons or such lands have been either partially or totally discharged from the payment of tithes. This immemorial usage is binding upon all parties, as it is in its nature an evidence of universal consent and acquiescence, and with reason supposes a real composition to have been formerly made. This custom or prescription is either *de modo decimandi*, or *de non decimando*.

*Modus decimandi*—commonly called by the simple name of a *modus* only, is where there is by custom a particular manner of tithing allowed, different from the general law of taking tithes in kind, which are the actual tenth part of the annual increase. This is sometimes a pecuniary compensation, as two pence per acre for the tithe of land: sometimes a compensation in work and labour. Sometimes, in lieu of a large quantity of crude or imperfect tithe, the parson shall have a less quantity when arrived to greater maturity, as a couple of fowls in lieu of tithe eggs.—Any means, in short, whereby the general law of tithing is altered, and a new method of taking them is introduced, is called a *modus decimandi*, or special manner of tithing.

*De non decimando.*—A prescription *de non decimando* is a claim to be entirely discharged of tithes, and to pay no compensation in lieu thereof. Thus the king, by his prerogative, is discharged from all tithes. So a vicar shall pay no tithes to the rector, nor the rector to the vicar, *nam ecclesia decimas non solvit ecclesiæ*. But these personal privileges (not arising from or being annexed to the land) are personally confined to both the king and the clergy; for their lessee or tenant shall pay tithes, though in their own occupation their lands are not generally tithable. And generally speaking, it is an established rule, that in lay hands, *modus de non decimando non valet*.

SPIRITUAL persons or corporations, as monasteries, abbots, bishops, and the like,

were always capable of having their lands totally discharged of tithes by various ways ; as,

1. BY real composition.

2. BY the Pope's bull of exemption.

3. BY unity of possession ; as when the rectory of a parish and lands in same parish, both belonged to a religious house, those lands were discharged of tithes by this unity of possession.

4. BY prescription ; having never been liable to tithes, by being always in spiritual hands.

5. BY virtue of their order ; as the knights templars, cistercians, and others, whose lands were privileged by the Pope with a discharge of tithes.

THOUGH,

THOUGH, upon the dissolution of abbeys by Henry VIII. most of these exemptions would have infallibly fallen with them, and the lands become tithable again, had they not been supported and upheld by the statute 31 Henry VIII. c. 13. which enacts, that all persons who should come to the possession of the lands of any abbey then dissolved, should hold them free and discharged of tithes, in as large and ample a manner as the abbeys themselves formerly held them. Hence have originated all the lands which being in lay hands, do at present claim to be tithe-free; for if a man can shew his lands to have been such abbey lands, and also immemorially discharged of tithes by any of the means before-mentioned; this is now a good prescription *de non decimando*. But he must shew *both* these requisites; for abbey lands, without a special

cial

cial ground of discharge, are not discharged of course; neither will any prescription *de non decimando* avail in total discharge of tithes, unless it relates to such abbey lands.

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IT was my intention here to have recited the laws now in force respecting tithes; but until it is certain that Parliament will interfere between the clergy and the people, I was induced to conclude, for several cogent reasons—that the step would be impolitic! for as I enumerated the laws, I meant to have shewn where they were deficient; a comment too much against myself, as well as my brethren at large, to be hazarded upon the idle rumour, that the business of tithes

tithes will be substantially taken in hand by the representatives of the people. For the present therefore I shall suppress my further sentiments on the laws now in force respecting tythes; and shall, with deference, submit to the public the following Substitute in lieu of Tithes.

1





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A

S U B S T I T U T E

I N L I E U O F

T I T H E S.

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*LET commissioners be appointed to value the impropriate tithes of the kingdom; let that value be paid to such as hold them; and let those tithes be abolished, together with every other species of tithe in the kingdom.*

As the impropriate tithes throughout the kingdom were originally granted for material services to the Crown, or purchased for valu-

able considerations; and as many of them are under settlement, mortgaged, &c. and have in every instance become real estates to the impropiators, it would be shameful to think of abolishing them, except after a fair purchase!

*Let the said commissioners ascertain the real value of the several livings at this day; and let a general tax of two shillings per acre take place through the kingdom, allowing a deduction of one-fourth of the number of acres, for rivers, bogs, mountains, &c.; and let the grand juries of each county be obliged to raise the proportion of each county by presentment; one half at the Spring, the other at the Summer assizes.*

It is not *in general* the weight of a tax, but the frequent application for taxes, which irritates the commonalty. By the above  
mode

mode the county cess and the demands of the church would at once be raised.—That 2*s.* per acre would not be too much, the following calculation will prove.

THERE are 2293 parishes in Ireland, which contain 5,120,169 plantation acres :—

	Plantation Acres.		Parishes.
In Ulster	- 814,945	and	365
In Leinster	1,915,914	—	858
In Munster	1,652,420	—	740
In Connaught	736,890	—	330

SUPPOSING the one-fourth of the plantation acres of each province to be under rivers, bogs, &c. &c. and the other three parts taxed at 2*s.* per acre; and supposing (for argument sake) every parish in each province to be put on a level,

In Ulster each parish would have	£.357	13	6
In Leinster	—	—	353 10 6
In Munster	—	—	351 3 0
In Connaught	—	—	514 17 9

Thus to equalize the livings would however be very unfair, and equally impolitic; for there would remain no motive for emulation, nor any reward for the assiduous labourer in the vineyard. To lessen the income of the meritorious would be cruel, and to raise every clergyman to his level would be impossible; therefore, *as now*, each parish should preserve its relative situation.

ALL *non-cures* should be abolished:—This would, by diminishing the number of parishes, enable the commissioners to improve the receipts of those livings which now receive support from the board of first fruits.

And

And all city parishes now paying their clergy by *ministers money* should remain as they are, which would also, by deducting them from the gross number of livings, add considerably to the receipts of the remaining ones.

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SHOULD this sketch meet the approbation of the public, I shall be happy to be more explicit as to the *minutiæ* of the business! I know of no men that can object to it, but those who have extensive demesnes, which they now hold tythe-free: for what parson would dare to seek his right from a great man! who thinks he overpays the poor retailer of religion, by giving him his dinner on the great festivals, and by condescending to know him!

inc

ALTHOUGH

ALTHOUGH, in compliance with the general wish of the nation, (*that some other mode of payment for the clergy should be substituted in lieu of tithes*), I have proposed, *I think*, an unexceptionable simple mode; yet can I not help taking leave of my readers, with the sentiment of my heart—that the present tithe laws, with a few alterations, by being simplified, and by leaving an appeal from the Bishops-court, but to *one* other court, all parties would be satisfied.

AND if the legislature wish well to the constitution, as well as to the church of Ireland, as by the law established, they will see that all differences between the clergy and people are immediately healed, not by permitting inflammatory speeches, portraying grievances which have no existence—not by arraiging the proceedings of the clergy, whose moderation

deration is their only error ; but by the adoption of some new mode for the payment of the clergy, on substantial and liberal grounds ; or by the amending of the present laws ; which are as contradictory, as inexplicit, and as voluminous as any newgate-folicitor could wish ! And where is the village not cursed with the presence of such a reptile !—destroying the peace of society !—yet illuding the hand of justice, by his knowledge of the chicanery of his profession, and by his want of courage ; not daring, like PIERRE, to step forth the “ *bold faced villain*” ———but, under *sanction of the law*, committing every crime, not cognizable by the King’s-bench, and not punishable by the Rope.

F I N I S.







