PRECE SCHOOLS.

Perth has for ages been celebrated for its schools: here many of the wisest and bravest of the nation have received their education. The following extract from the Edinburgh Encyclopædia, by the Rev. Mr Esdaffe, shows the importance which the Magistracy, so early as the 17th century, attached to education:—

"Perth seemed at one time in the fair way of having the honour of a University. This is a fact which seems to have escaped all our topographical writers, and we owe our knowledge of it to documents lately discovered at St Andrews, and now lodged with the Literary and Philosophical Society of Perth. They relate to a negociation which we heartily wish were resumed, of translating the University of St Andrews to Perth. The measure originated with the masters of the University of St Andrews in the year 1697, and they requested and obtained the assistance of the Earl of Tullibardine, their Chancellor, at that time Principal

Secretary of State for Scotland. They consulted Sir James Stuart, the Lord Advocate, and Sir Patrick Home, the Solicitor General, as to the legality of the measure, who gave it as their opinion that there was no objection in point of law, and that it might easily be effected by a Charter under the Great Seal, which the Earl of Tullibardine pledged himself to use all his influence to obtain. But before applying for a Charter, it was judged expedient that all matters should be arranged with the town of Perth. For this purpose the Earl of Tulliburdine and the Provost of the Old College, St Andrews, stated to the Magistrates of Perth their wishes on the subject. The Magistrates met their views with great cor--diality, and made what the Professors of St Andrews confessed to be a very liberal offer for promoting so desirable an object. It is but justice to the Magistrates of Perth to show the efforts which they were willing to make in order to advance the interests of literature in the town and By a minute of their proceedings, extracted from the Records of the University of St Andrews, of date April 13, 1698, the Magistrates and Council of Porth declare their willingness to contract with the University to furnish them with the accommodation following, viz. :--

" For a divinity college, twenty convenient fashionable roumes, with kitchen, cellars, larders, brew-house, gardens double-dyked, and other appertinents necessar. For a philosophy college, sixtic convenient roumes for students, some whereof for noblemen's some, some for gentlemen's sons, and the rest for men's sons of ordinary quality, with convenient schools, kitchens, cellars, larders, brew-houses, and other officehouses mecessar, with ane double-dyked garden volary, summer-house, and houses of effice, and ane convenient church for the whole universitie. And as for the other philosophy college, the magistrates and council are willing to give ane convenient spot of ground, with ane garden, in such ane place of the toune as the masters of the universitie and they shall find most convenient; and to concur with the said masters of the universitie to address the King, the Parliament, and the countrey, and to use all methods imaginable for procuring ane fond to build that college. For procuring of which design the kindness of the nobility and gentry of Perthshire is not to be doubted.'

"Few towns in Britain at the present day would make such a stretch to obtain a University. The Professors were perfectly satisfied with the terms, and appointed certain individuals of their number to meet with the Magistrates of Perth, with a view to procure funds for building the third College, which was then judged necessary. But here the documents fail; all farther traces of the transaction are lost; and no light can be thrown on the subject, either from the records of the College of

St Andrews or of the Town of Perth. Should the measure of transfer. ring the College of St Andrews to any other place ever be again seriously contemplated, Perth still possesses all the advantages which formerly recommended it, with this in addition, that the necessary buildings might be furnished with no loss to the public, and little expense to the parties concerned. The Depot, within a quarter of a mile of the town, can never again be required for the purpose for which it was built; it is erected of the most substantial materials, and might supply ample and elegant accommodation for all the professors and students in Scotland .--Some of the means for transferring the College to Perth, as stated in the minutes, are curious. With regard to Perth, its central situation is obvious, and of course much insisted on; and then its vicinity to the Highlands would, in the event of the College being placed there, afford the means of civilizing the Highland gentry. With regard to St Andrews, its out-of-the-way situation is equally obvious, and is urged as a prominent reason for the transfer. But we sincerely hope that some other reasons alleged for the expediency of the measure have no longer an existence. One of them is stated to be-

"'This place being now only a village, where most part farmers dwell, the whole streets are filled with dunghills, which are exceedingly noisome, especially when the herring guts are exposed in them, or rather in all parts of the town by themselves."

"Again, 'It may be considered whether the dissention between the universitie and the citie at present be not a reason, seeing it may prove impossible for us to keep gentlemen's and noblemen's children from incurring great hazard, considering the dispositions of youth to be revenged, so that, if the magistrates should offer to meddle, they would endeavour to tumultuate and expose themselves to the rabble of the place, or else be in hazard of burning the toune, which this last year they had certainly done in the case of Master Henderson, had not, by a particular providence, the design been known by one of the masters one hour before it was to be put in execution.'

- "The last reason alleged against the inhabitants of St Andrews, is-
- "'The aversion and hatred they have to learning and learned men, (so) that since our foundation, tho' there never was one farthing voted to the Universities by a burgess of St Andrews, (and) that in our knowledge there was not one capable to win his bread by learning except our present Bibliothecan. The contrair of all these may be expected in Perth.'"

During the greater part of last century, Perth contained the only seminary in Scotland, with the exception of the Universities, where mathe-

maties and the higher branches of education were taught. The Grammar School, which ranks first for its antiquity, has for ages been celebrated for its scholars. The first Rector on record was Mr Wm. Rhynd. In the register of the Kirk Session, it is stated that "the managers of the Hospital granted certain rents to William Rhynd, son to umquhil deceased Patrick Rhynd, a profitable servant to the Kirk-session of Perth, the 15th September 1589." He is mentioned as Rector of the school, 16th March 1590. So great was his reputation, that he was appointed tutor to the young Earl of Gowrie and his brother: with these young noblemen he went to Padua, and continued there three years. In 1604, we find a Mr Johnston, rector. To this gentleman the managers of the Hospital were ordained to furnish a new gown of bl cloth. Mr John Durward succeeded Mr Johnston. In 1632, Mr Durward was succeeded by Mr John Row, grandson to the celebrated Dr John Row, the first reformed minister of Perth; he taught Latin, Greek, and Hebrew. In 1640 he was appointed minister of Aberdeen, and was succeeded by Mr Patrick Johnston, who had a flourishing school. In 1656, Mr Johnston was succeeded by Mr W. Paton from Meigle. Besides his salary, the Magistrates gave Mr Paton a free house and a chaldron of coals, because Cromwell's army had pulled down the school-house. Mr Paton was succeeded by Mr George Paterson, in 1658. This gentleman was Professor of Humanity in the College of St Andrews. Mr Paterson was succeeded by Mr Andrew Anderson in 1668, who was succeeded by Mr Henry Cree, a native of Perth. Mr Cree was succeeded, in 1679, by Mr Guillane, from Prestonpans; the same year he was appointed rector of the High School of Edinburgh, and was succeeded by Mr James Ross from Dunkeld, who was succeeded by Mr William Saunders from Dandee in 1690. In October 1704, Mr Saunders was obliged to resign, from old age and infirmity, and the Council appointed him a grant of 500 merks annually, from the salary of the next rector, Mr John Martin from Dumbarnie. On account of this annuity, the Council allowed him the whole Candlemas gift, instead of two thirds as formerly. Mr Martin was succeeded by his son in 1732, who was succeeded by Mr Walter Greig, from Cupar Fife. To this gentleman the Magistrates gave, besides his salary of 500 merks, the half of the quarter payments of the classes taught by the ushers. He died in 1752, and was succeeded by Mr Andrew Cornfute, schoolmaster of Dunkeld, who had been usher in Mr Martin's time, and was called to Dunkeld, where he taught with great success, and greatly raised the reputation of that school. Cornfute was succeeded by Mr Alexander Watson in 1773. During Mr Watson's incumbency, the school fees were fixed at five shillings a

quarter, but in addition the teachers deemed themselves entitled to a gift at Candlemas. This term was held as a sort of jubilee, at which the scholars of the different schools appeared in new clothes, to present their gifts to the masters, and received in return a few sweeties and raisins. On these occasions the Grammar-school and some of the private schools had orations delivered by the boys from a stage erected for the purpose; and frequently scenes from plays were performed, where the parents and many others attended. In the Grammar-school, at Candlemas, the rector called over the boys' names; each boy as called came forward and presented his gift, which was announced by the rector singing out in Latin the amount. There was usually an eager competition for the honour of king, which was usually bestowed on the highest donor. On one occasion a youth put down a guinea to ensure the honour, when the parents of a rival scholar gave their son a guinea to add to his first offering; whereupon an alternate advance of a guinea each took place, till one had laid down twenty-four and the other twenty-five guineas!-pretty handsome tax upon the pride or folly of the parents. scenes were of regular occurrence, though seldom to this extent.

When the fees were raised from 5s to 7s 6d a quarter, this absurd custem was abolished. Instead of the orations at Candleman, a public examination of the classes takes place immediately before the Midsummer vacation. which is usually attended by several of the Magistrates and the clergy, and the parents of the scholars. Mr Watson was rector during a long period of last century. At that time Latin was the only classical language taught; but of late years Greek has been introduced. Mi Watson was succeeded by Mr Dick, who for many years maintained the reputation of the school; becoming infirm, he retired on a yearly allowance. Mr Dick was succeeded by Mr Moneur, from whom great things were expected; but his untimely death crushed the hopes which his talents had excited. He was succeeded by Mr Cameron, who for some time had a numerous attendance; but unfortunately he fell into irregular habits, became involved in difficulties, and latterly absconded. Mr Cameron was succeeded by Mr Muir from Edinburgh. This highly respected and learned gentleman died very suddenly; and it was believed that extreme ardour in his profession hastened his death. He was succeeded by Mr Logan, the present talented rector.

The English Class was taught by Mr John Reach for upwards of fifty years. Many merchants and others, who have conducted business in Perth, and hundreds who have gone abroad, received the first portion of their education under this venerable gentleman. Latterly he has retired on an annuity, and been succeeded by Messers Hindmarsh and

Hamilton; the Magistrates desming it proper to divide the English school into two classes, which are taught in separate recurs.

The Academy has ever been noted for the eminence of its teachers and scholers. Mr Mair, the first rector, was distinguished in his day both as a teacher and an anthor. His "system of arithmetic and book-keeping" was very much estremed. He was succeeded by Mr Hamilton, whose system of "arithmetic and book-keeping" is still in repute. Mr Hamilton was called to a Professorahip in Aberdeen University, where he lived highly respected to a good old age. His place in Porth was filled by a Mr Gibson, who fer many years maintained the respectability of the scademy. During his rectorship, the academy was highly flourishing; numbers attended from all parts of the kingdom, and even from the East and West Indies. He kept a boarding house, and generally had from twenty to thirty boarders; and as many more of his scholars were accommodated in houses throughout the town. In 1784, there were upwards of 120 scholars in the rector's class. Dr M'Omic was at that time his assistant or rather second master, as his classes were entirely separate from those of the rector.

The French Class was usually well attended by boys: girls at that time had not begun to study French.

The Rector's Clase was taught in the flat above the Meal-market, which was built for the purpose. The flat above that was divided between the French teacher and second master. In the rector's first class were severally taught arithmetic, book-keeping, mensuration of heights and distances, navigation, land-surveying, gauging, geography, and fortifleation. Those who attended the second section, which completed the course, received instructions in astronomy, and a variety of the higher branches of literature. In the assistant's class, drawing, writing, arithmetic, and geography, with book-keeping. On Mr Gibson's retaring, Dr Anderson, the present rector, a man of the highest talent both in Miterature and science, was appointed. Some of the greatest improvements about the city have been successfully conducted under his direction : but with all the advantages of so. telented a rector, Perth Academy has not the attendance it enjoyed last century. At that time there was not a similar establishment in the country; at present there are seminaries in every quarter. Inverness, Dundee, and Dollar, have Academies of their own, from each of which places pupils were formerly sent to Peeth.

Besides those above mentioned, classes for Writing by Mr Smith, and Drawing by Mr Brown, are attached to the Perth Academy; and the whole teachers are eminent in their arveral departments.

In addition to the Seminaries, Perth abounds in the means of instruction, and enjoys the services of numerous teachers of ability in the various branches of education.

The Trades Free School, taught by Mr M'Nab, is an excellent institution. It was founded by a person of the name of Stewart belonging to Perth, who bequeathed a legacy for educating the children belonging to the freemen of the different Incorporated Trades in Perth. Each trade sends ten boys; and when a vacancy occurs it is filled up by the trade in which the vacancy occurs. A neat school-room and house for the teacher has been erected in Mill-street. Mr M'Nab's system of instruction has been very successful, and he ranks high in public estimation as a teacher.

A school is established in the Hospital, and maintained by subscriptions from the manufacturers, for the purpose of educating the children of the operatives at a small expense. The teacher, in addition to the amount of subscription, receives a penny a week from each of the scholars, who are admitted by a written order from the manufacturer by whom the father is employed. This institution has been well conducted under Mr Howie, and is attended by upwards of a hundred scholars. A Charity School is also taught in the same building: which is attended by nearly one hundred children, who are taught reading, writing, and knitting. In this building there is also a female school, under the patronage of Lady Gray, Lady Ruthven, and other ladies of distinction.

The Guildry Incorporation also support a school for the instruction of the children of such of their members as choose to avail themselves of it. The teacher, however, is not restricted to these alone, but is at liberty to give instructions to other scholars on his own terms.

An Infant School, under the patronage of several distinguished individuals, has for several years been established, although not distinguished by a numerous attendance.

There are various female schools for instructions in needle-work and other necessary accomplishments. Of these, Mrs Brown's is at present the most popular for needle-work: having lately had the good fortune to execute a dress which was honoured by the notice of the Queen, she has been appointed embroideress to her Majesty.

Music and dancing masters are also abundant; vocal music, however, is very much neglected—the most able teachers receiving but little encouragement, although a piano is to be found in every house that makes the least pretensions to gentility.

A fencing academy was open many years; but it has been given up of late.

The school fees during the last half of the eighteenth century were, in the Academy, two guineas a session of ten months; the French class and the assistant's, 5s a quarter; English reading in private schools was 1s 6d a quarter; reading, writing, arithmetic, and latin, all for 3s 6d a quarter. Dancing, with the best masters, 8s a month; a ball was held every month, at which the pupils paid 1s, and a practising once a fortnight, at which they paid 6d: some very respectable teachers only charged 6s. Music was taught at from 1s to 2s 6d a month.

The following salaries are paid to the teachers of the schools under the patronage of the Magistrates, exclusive of their school fees:—

1. The Academy,	Rector's salary,	L.100
Do	Assistant,	25
2. Grammar School,	Rector,	50
Do	Assistant,	25
3. French,	Master,	25
4. Writing and Arithmetic	Master,	25
5. Drawing and Painting,	Master,	25
6. English, L.12 10s each,	Two Masters,	25
7. Singing,	Master,	15
The school fees during a session of	f ten and a half month	s, are
Academy, four hours,	L.4 6s	

Academy, four hours,	L.4	6s
Latin and Greek, four hours,	2	12s
French, one hour,	3	12s
Writing and Arithmetic, two hours,	2	65
Drawing and Painting, one hour,		25
English, four hours,	1	88

There are no funds mortified for the purposes of education, under the management of the Town Council.

It having been subject of murmur, that so much of the city revenue (amounting to about L.700 a year in salaries and pensions to retired teachers) should be devoted to the education of the higher classes, while the lower walks were comparatively neglected, a number of spirited individuals set on foot a subscription, which has been so far successful as to enable the town to obtain L.200 of the Government grant for the promotion of education. It is intended to proceed immediately with the erection of two school-houses. The system of education to be on a scale of economy which it is hoped will enable every parent in the city to give their children the fundamental branches of education.

CORPORATIONS.

CHARTERS.

The city of Perth lays claim to very high antiquity. The first charter incorporating Perth into a Royal Burgh is dated 10th October 1210, and is attributed to William the Lion, who is in a subsequent charter styled "The founder and instaurator of our Royal burgh of Perth, after the vastation and ruin thereof by the inundation of the said floud and river of Tay." The following charters are also held by the City:—

- 2d, Charter by Robert I. conferring on the burgesses the rights of guildry and of merchandize in all places within the sherifidom of Perth, granting certain prohibitions in their favour, and certain rights of preemption; also, a letter made and granted by Robert I., dated the 12th year of his reign, enforcing these rights of pre-emption.
- 3d, Charter by David II., dated in the 86th year of his reign, confirming these charters.
- 4th, Charter of feu-ferm by Robert II. in the fourth year of his reign, granting to the aldermen, burgesses, and community of Perth, their heirs and successors, in perpetual fee and heritage, the burgh of Perth, with the waters, stanks, mills, multures, and their sequels, with the Inches thereof, lying within the water of Tay, viz. the lands of Inchinnet, Inchyra, and Sleepless, with the fishings, and the yearly rent of the roods of land, and burgage ferms, tolls, and small customs of said burgh.
- 5th, Charter by Robert III. in the fifth year of his reign, granting to the community a sheriff chosen out of the number of their own burgesses and inhabitants, and a right to certain fines and amerciaments.
- 6th, Two charters granted by Robert III., both in the eighth year of his reign, giving power to the community to apprehend forestallers, and to confiscate their goods.
- 7th, Charter of confirmation by Robert III., 1399, ratifying and confirming foresaid letters.
- 8th, Charter by Robert III., 1404, granting to the community certain moneys payable to him out of the burgage ferms of the burgh.
- 9th, Charter by Robert III., 1405, dean of guild, bailies, and councillors, to make statutes, ordinances, constitutions, and consuctudes, for governing the burgh.

10th, Charter of confirmation by Patrick Lord Ruthven, Dec. 1450, confirming certain evidents granted to the burgh by his ancestors, of ane certain peice of land, with the pertinents, lying within the monastery of the Carmelites of Tullilum, and the common place of said burgh, selling also the said piece of ground to the burgh, and renouncing all right that

he might have or crave to the said common mair, particularly to that part commonly called Gateside.

11th, Act of deliberation and declaration of the Auditors of Exchequer, contained on the back of the charter of Robert III. fifth year of his reign. This declaration is dated in the Exchequer Court of James IV., holden at Edinburgh 18th June 1474, ordaining that the fines and amerciaments of the justice ayre of Perth should be paid to the aldermen and sheriff of Perth.

12th, Indenture made by Lord Ruthven and his son to the burgh, relative to certain mill-leads and water-passages.

18th, Two charters of James VI., the one 1569, the other 1587, confirmed by acts of Parliament 29th July 1587, and 5th June 1592.

14th, A decreet of the commissioners of burghs, 1582, giving precedence to the commissioners of Perth to those of Dundee.

15th, Charter of confirmation of the whole rights and privileges of the burgh, dated Nevember 15, 1600, by which all the privileges and powers incident to a burgh royal are granted to the fullest extent; the right to have a sheriff and coroner of their own choosing; also powers to levy duties on ships navigating the river Tay above Drumlie.

PROPERTY OF THE BURGH.

Although the burgh is still possessed of considerable property, numerous alienations have been made. The first was a gift of Gowrie house and gardens to the Duke of Cumberland, in 1746, in return for his services against the rebels. The last alienation was the ground for the water-works, in February, 1830. All the intermediate alienations, from June, 1754, to 24th December 1828, including the borough muir, were generally for a price paid with a feu-duty, but frequently for a feu-duty The aggregate amount of the prices for property thus alienated was £4671, 10s.; the feu-duties, principally in grain, viz. 3101 bolks wheat, 251 bolls barley, and £17 cash, making, on an average of seven years, £800, 11s. 6d. The property at present belonging to the burgh consists of lands, houses, churches, mills and water-falls, fishings, harbours, public markets, coal and wood yards, lime sheds, and dung depets. The lands are, the farm of Nether Tullilum and Unthank, Crawhill of Dowhaugh, which belonged to the Carmelite or White Friars of Tullilum; they were conveyed, in 1560, by the then Prior, to Patrick Murray of Tibbermuir, and were acquired by the town, partly in 1725, from Patrick Ross in Kirkaldy, and in 1747, from Patrick Davidson of Woodmill. They hold off the Hospital for payment of 16s. 8d. feu-duty annually.

The Cow Causeway Lands, let as garden ground, and partly as a brick-work. These lands were formerly an orchard belonging to the Chapel

of St Laurence the Martyr, purchased by the Town in 1747, from the heirs of John Mercer, writer. They also hold of the Hospital for a feuduty of five shillings, and one shilling of ground annual.

The Lands of Soutar Land, which at one time belonged to Patrick Anderson of Tullilum, and were purchased by the Town in 1710; hold of the Hospital for two shillings and ten pence feu-duty.

The North and South Inches, containing about 120 acres. These Inches have been the property of the community time immemorial; but they were conveyed de nova by James VI. 1600; and by an excambian with the Earl of Kinnoul and the Burgh, in 1803. The community are bound not to build on any part of the North Inch; and by the charters granted to the feurs of Marshall Place, they are bound, likewise, not to build within 400 yards in front of Marshall Place.

The third-part of the Sand Island.—The Moncrieff family possesses two-thirds of this island, but the Burgh has a right to remove the whole.

Maggy's Park, situated between the mills and the barracks.

Houses in the burgh, ten in number, besides the houses on the shores.

The four Churches, except the pews possessed by the Heritors and Corporations.

Mills.—Flour mills, meal and barley mills, kilns, and granaries, and oil mill, with a water-fall at the Tulloch.

Fishings.—The Weel of West, the Back-Shot, the Fourth Shot of the Ships, the fishings upon Sleepless Island, the Over and Nether Shots of Girdan, the fishings of the Loch, as also the other fishings on the said island; the fishings on the south and north sides of the Island of Inchinnet, and round about the same, with the fishings at the Island of Inchyra, called Balhepburn Inch.

The property of the burgh, including the customs, has been estimated at L.67,510, 11s 10d, after deducting debts. From this valuation, the churches, markets, customs, and other duties, must be deducted as not available to the creditors.

REVENUE.

The following items are taken from the accounts for the year, from Michaelmas 1831 to Michaelmas 1832. The annual revenue was—

Total Reve	nue,		1	-	L.6300 11	9
Miscellaneous Sums,	•	•	48	17	1	
Feu Duties, .	•		1053		2	
Coal and Wood Yards,	•	•	550		6	
Customs,	•			18	9	
Shore Dues, .	•	•	200	0	0	
Fishings, . ,	•		1305	0	0	
Mills and Waterfall,	•	:	861	0	0	
Seat Rents in Churches,	•		765	4	3	
Houses, .	•	•	188	5	0	
Lands,	•		L.508	15	0	

TRADITIONS OF PERTH.

EXPENDITURE.

But the following average and comparative state of the revenue for seven years ending Michaelmas 1832, shows that there has been superexpended in those years the sum of L.1,201, 17s 6½d, or L.171, 13s 11d yearly:—

Average State of Revenue and Expenditure for Seven Years ending Michaelmas 1832 :--

REVENUE.	1
Customs,L.729 12 41	Civil I
Mills, 965 7 85	Ecclesi
Inches, 354 16 5	Public
Fishings, 1,291 7 9	Charit
Shore Dues, 339 7 101	Repair
Houses, 371 18 1	Impro
Arable Lands, 566 17 101	Wo
Burghmuir Feu-duties, 820 11 71	Miscel
Feu-duties and Ground	Jail a
Annuals, 242 18 33	part
Seat Rents in Churches, 766 18 101	Law
Burgess Compositions, 57 11 0	Acce
Powder Magazine, 3 13 104	Public
Miscellaneous, 39 12 54	Financ
	Incider
Average Revenue, L.6,560 14 21	Suspen
· · · · ·	Public
	1

1002			
EXPENDITUR	E.		
Civil Department,L	.450	6	7
Ecclesiastical,	982	12	Ò
Public Education	669	9	6
Charitable Purposes,	63	14	0
Repairs on PublicWorks.	437	19	21
Improvements and New	,		-
Works,	623	14	54
Miscellaneous,	707	6	10%
Jail and Criminal De-			
partments,	338	6	91
Law Expenses, Clerks'			•
Accounts, &c	418	1	24
Public Burdens,	194	19	
	452		3
Incidental Expences,	26	4	91
Suspense Account,	271	ιĩ	10
Public Entertainments,	100		4
runic mitortamments,	100		
L.6	,732	7	5

COMPARATIVE STATE.

Year ending Michaelmas.			Expend	ilure.	Deficiency	. Surplus.
	L.	8. I	. L.	8. D.	L. s. 1	D. L. S. D.
1826	6,650	7 6	5,993	2 4		657 5 24
1827	6,715	17 0	7,629	11 3	913 14 2	24
1828	6,709	10 8	8,164	12 2	1,455 1	51
1829	6,510	8 0	7,232	6 0	721 17 1	14
1830	6,553	5 6	6.570	5 6	16 16 16	04
1831	6,454	15 11	6,367	15 10		117 0 19
1832	6,300	11 9	5,169	4 0		1,131 7 9
Totals,	46,924	19 6	47,126	17 1	3,107 10	7 1,905 13 1

DEBTS AND CAUTIONARY OBLIGATIONS.

The amount of debt due at Michaelmas 1832, was L.41,461 15s 1d; consisting of bonds, annuities, and open accounts. The bonds are entirely moveable; the sums varying from L.100 to L.6,000, amount to L.36,673, at three and a half per cent. interest: the creditors are all private persons. The amount of annuities is small; their original value was L.2624 5s 3½d; but this is more than their present value. The rest consists in sums due to the Perth Bank, L.1444 4s 10d; to the Commissioners of the Perth Bridge, L.1060 17s 6d; incidental sums, L.119 2s 11d. Total amount, L.2624 5s 3d.

In the amount of the debt above stated, there is included a sum of L.100 given by the late Mrs Gibson of Edinburgh, on condition of the Magistrates paying L.5 yearly to have a sermon preached against cruelty to animals.

Of the sum of L.36,673 on bond, L.12,000 was borrowed on behalf of the trustees of the Bridge of Earn; this cannot strictly be considered the proper debt of the burgh. On this sum, which is to be repaid by instalments, they receive four and a half per cent. Thus deducting the above sum of L.100, the sum of principal and interest due by the Bridge of Earn trustees, and the difference arising from the reduced value of the annuities, the debt of the burgh at Michaelmas 1832 would be L.28,469 9s 6½d.—The debt has been for some years decreasing. On the 21st of October 1826, it was L.50,596 11s 8½d; and, as already stated, in October 1832 it was L.40,651 15s 2½d; shewing a decrease of L.9054 16s 7½d; and in October 1833, there was a further decrease of L.811 15s 9½d.

The administration is in general correct. The whole of the property and sources of revenue are let by public roup; with the exception of the houses and shops in town, which are set from year to year.

The books and accounts are kept with great accuracy by the City Chamberlain. At the annual election a committee of finance is appointed, who examine into the concerns of the burgh once a month. This committee examine the books of the Chamberlain, check them with the vouchers, and put their initials to the cash book. After Michaelmas, another committee make an annual examination of the Chamberlain's account; the result is then presented to the Council. The books thus docqueted, are laid on the clerks' table, open to the inspection of all concerned.

TAXATION.

Assessments and Customs are leviable at the different ports, according to a rate set down in printed tables, in which almost all necessaries and

Iexuries are included. Besides the special enumeration, there is an article in reference to merchants goods, by which a duty is imposed upon each pack or horse load of all kinds of goods, the manufacture of Scotland or England, not specified in the table. The duties are charged in Scots money: for some articles the inhabitants are exempted from duty, and on others a lower rate is exacted than from strangers. All lauded gentlemen and ladies whose children or families reside within the burgh, are free from port and custom for all the produce of their own grounds imported for the use of their families.

Meal Market Dues are regulated by a printed table delivered by the tacksman. Under this head is included farm meal, and meal imported into the Tay; all meal brought into the town, except wheat flour; unground corn brought into the market; apples and other fruit by the horse load; salt by the same. Of late years the meal market has been almost deserted, and the trade transferred to the grocers' shops, which has rendered these dues very difficult to uplift. Many dealers have resisted payment altogether; and at the present moment an action is pending between the tacksman and dealers on the subject.

Flesh Market Dues.—By the table, strangers pay a fourth part more for the privilege of selling in the market than freemen. The flesh market, like the meal market, has of late become nearly deserted, and shops for vending butcher meat are now opened in every quarter of the town and suburbs.

Weigh-house.—Dues are exacted on wool, butter and cheese, tallow, &c., when brought into town; and merchants goods of every description when actually weighed in the weigh-house.

Shore Dues leviable by the Burgh.—Anchorage in proportion to the tonnage; cess boll and shore dues chargeable on coals at so much per chaldron; merchants goods, wood, victual of all sorts, salt, and lime, according to their weight and measure. Vessels belonging to the inhabitants were exempted from anchorage dues; and the inhabitants from shore dues, except upon skailie and slates, and upon coals imported in vessels belonging to strangers; but under the Navigation Commissioners, a new set of duties have been imposed.

CESS.

When a new survey is made, the assessment is so proportioned that three-fourths are laid upon the houses and lands within the royalty, and the remaining fourth upon trade. The latter portion is termed trade stent, and is laid on and apportioned yearly by twelve respectable burgesses, appointed and sworn by the magistrates. From a statement

furnished by the collector of cess, the amount and application for the last ten years is as follows:—

Amount assessed,		£3854	0	0
Payable to Government, .		3354	0	0
Amount levied		3726	7	4
Allowance to Collector, .		372	7	41
Number of persons assessed,		14.587	Ò	0
Average number	-	1458	Ô	Ō

From the foregoing state, it appears the assessment laid on for the last ten years amounted to £3854, or £385, 8s. annually; and that the sum actually levied during these ten years, from the average number of 1458 persons, was £3726 7 4½

actually levied during these ten year	rs, fro	om th	e ave	rage	number	of l	458
persons, was	g the	same	perio	d,	£3726 3354	7 0	41 0
Leaving the expense of collection,	٠	•		•	£372	7	41
Average yearly expense,			٠		£37	4	8

COURTS AND JURISDICTION.

The jurisdiction of the provost, dean of guild, and bailies, extends over the royalty of the city; but the boundary is not well defined. The property holding burgage without the line of the ancient city walls exceeds in extent that within the walls; within the same territory the provost is also sheriff.

We have formerly stated, that the Burgh Court sits every Tuesday. Of late years, no criminal causes have been brought before this court; these have been taken up by the police court.

From the following table it will appear how much the business of the town court has fallen off. Those cases marked pr. in the margin were decided in fero; in those marked ab. the parties were absent:—

	1890	1821	1842	1823	1824	1825	1826	1827	1828	1829	1830	1831	1833	1833	Total	ĺ
Pr. Ab.	75 89	70 58	89 53	70 64	38 53	54 69	39 38	43	23 45	23 33	27 45	21 20	17 26	8	577 661	ĺ
Tot	<u>'</u>	128	122	134	91	123	77	89	68	56	72	41	43	90	1928	

PATRONAGE.

The civil patronage is limited to the right of appointing the ordinary burgh officers. These officers, with their salaries, are—

City Chamberlain,	-	-	-	-	-	£90	0	0
Procurator-Fiscal (exclu	sive of	£50 f	or p	olice			
business) -	-	-	-		-	51	13	4
Billet-Master, -	-	-	-	-	-	15	0	0
Superintendent of V		3,	-	-	-	80	0	0
Keeper of Town Clo		-	-	-	-	10	в	8
Keeper of Fire Engi		-	-	-	-	<i>-</i> 10	0	0
Three Town Serje	ants	(£40	each,	be	sides			
clothing) -	-	-	-	-	-	120	0	0
Keepers of the Bells	,	-	-	-	-	21	3	0

These are all paid from the common good. There are at present two town-clerks. They receive no salary; but, in 1792, the council granted them £10 yearly, which is still continued, as payment for attending meetings and writing minutes. They receive the fees of the burgh court, keep the register of sasines, take all burgh infeftments, services of cognition, and the other usual duties. The fees are regulated by a table, and amount, on an average of five years ending 1832, to £325, divisible between them. Their other emoluments arise from business done for the town, charged at the usual rates; these amounted, on an average of seven years, ending August 1833, to £238, 5s. 7d. divisible between them.

The keeper of the register of burials, the public criers, and the town serjeants, are appointed by the town. All the office-bearers are elected by the town council at large, during pleasure, except the town-clerks, who are appointed ad vitam aut cuipam. None of them act by deputy; no price is given for them, nor any security required, except for the chamberlain.

ECCLESIASTICAL PATRONAGE

Consists in the appointment of the four ministers, precentors, and teachers in the public schools.

The parsonage teinds of the parish consists of 300 bolls of victual, of which 160 bolls, 2 firlots, 2 pecks, 23 lippies meal, and 139 bolls, 1 peck, 11 lippy barley; the vicarage teinds amount to £7, 8s. 101d.

The Rev. James Esdaile, East Church, draws one-half of the parsonage teinds, the whole of the vicarage teinds, and is paid in addition, from the funds of the burgh, £130 per annum. The Rev. William Thomson, Middle Church, draws half of the parsonage teinds, and £130 from the burgh funds. The Rev. John Finlay, St Paul's, receives £280 from the burgh funds, as did also the late Rev. Samuel Kennedy of the West Church.

It will be proper to remark, that £80 of what Messrs Finlay and Kennedy received were two separate grants of £50 and £30 to each of them by the council during pleasure; but the last deed of the town council under the old system confirmed these grants during the lives of the incumbents. By the deed of disjunction, the council became bound only for £200 to the ministers of the West and St Paul's Churches. Similar grants were given to the ministers of the other two churches, though not to the same extent.—The four precentors have salaries of L.5 each.

EXCLUSIVE PRIVILEGES.

The Guildry.—The exclusive privileges were important and rigid; but since the pasing of the Reform Bill a great revolution is apparently tak-

ing place in public opinion on this subject. The Guildry have already made considerable advances in liberality.

The Guildry consists of burgesses and guild-brethren, or merchant-burgesses and trades-burgesses. No tradesman can exercise his calling unless he is entered with the Guildry as well as the corporation. The Guildry are a very ancient body, in number upwards of 560: they consist of merchants, maltmen, surgeons, and dyers. The power of administration of their public rights is vested in the Guild Court; but since the year 1917, their pecuniary concerns have been managed by a committee distinct from the Guild Court. The Guild Court consists of the Dean, president, the Provost, the three merchant Bailies, four Guild brethren elected by the Guildry, and two tradesmen from the Court of Convenery. This court claims the sole right of admitting burgesses, and regulating the amount of entry money; but this right was disputed by the Tewn Council in 1825: the result was a tedious litigation between the Town and the Guildry.

The fees of admission consist of ten merks as upset, and L.4 Scots as foot-ball. The entry money varies according to the grounds on which the application is rested: there are three degrees of rates—lst, Sons and sons-in-law; 2d, apprentices; 3d, strangers. The rate also varies according to the age of the applicant: a part is paid into the common good, but much the greater part to the Guildry, the details of which are exhibited below.

The Guildry are possessed of large property, and have a considerable revenue; their real property is valued at L.28,000, and is composed of lands at Craigmakerran, part in farms, and part feued out in small lots, where there is a thriving village built called Guildtown; besides rents and feu duties, they have interest of money lent to feuars, entry money, seats in the churches, and composition for strangers entering into business; from the last source from L.250 to L.260 was annually drawn, but by a resolution of the Guildry, payment of these licenses (L.1 10s per annum for every stranger keeping open shop) have been suspended. Small dues are also levied for the use of planks at the Shore.

Within the last ten years the income of the Guildry has varied from L.1200 to L.1600. The expenditure is great, arising chiefly from weekly allowances to poor members, widows, and orphans. These allowances are stated at L.800 per annum: no relief is given to persons having an income of L.10. The weekly roll amounts to upwards of a hundred, ranging from 1s to 3s 6d each; besides twelve on the quarterly roll non-resident, and twelve who receive occasional donations. Besides these, a sum exceeding L.40 is annually paid for the education of children; the

other branches of expenditure are L.117 6s payable as annuities, either purchased or granted to persons who might ultimately have a claim upon them; sums expended on improving their farms; stipend and teacher's salary payable out of these lands, L.27; officer, L.40; treasurer, L.30; clerk, L.10 10s; land overseer, L.10 10s. Total, L.114 8s. Accounts of the Clerk and Procurator Fiscal for law business: the greater part of these expenses have been incurred in a law-suit with the Town Council, and with a person who resisted a demand of thirty shillings for a license to trade, on the ground that his shop was not held burgage. The law expenses of late years have been upwards of L.300 per annum. The debts are estimated at L.2000; the expenditure and income nearly equal.

INCORPORATED TRADES.

In Perth there are eight Corporations, styled Incorporated Trades; seven of these possess the ordinary exclusive privileges. They are founded upon consultude or immemorial usage; for the incorporations have no special charters or seals of cause, but rely first upon the general charter of the burgh; second, upon the charter granted by Queen Mary, 28th May 1556, to the Trades of Perth, reponing them against an act passed in June 1555, which prohibited the election of deacons, and granting them the same rights as merchants in the election of office-bearers within the burgh; and third, the charter by James VI., 22d July 1581, in favour of the craftsmen of the burgh.

The Corporations are the Hammermen, Bakers, Glovers, Wrights, Tailors, Fleshers, Shoemakers, and Weavers. The total number of members in 1832, was 454. The trades have a board termed the Convener Court, composed of the trades' members of the Council, and the deacon of the weavers. For many years the only business consisted in electing the Coavener, and taking their dinner. There is a flag, styled "the blue blanket," of which the convener is put in possession when he is elected. When this blanket is unfurled, every tradesman belonging to the corporation is bound to turn out.

The Hammermen take the lead. This corporation consists of ten sciences, viz.: blacksmiths, farriers, gunsmiths, coachmakers, watchmakers, brass and iron founders, saddlecross and harness makers, jewellers and goldsmiths, cutlers, tinsmiths, and plumbers. The number of members is 76; their terms of entry are

Sons of Freemen, -	-	-	-	L.3	1	0
Apprentices,	-	-	-	7	10	0
Strangers,	_	-	-	25	13	6
To each additional science.	_	-	٠.	5	5	0

The amount of their income in 1833 was L.194 18s: the sources are entry money, recording indentures, house rents, and seats in the churches. The expenditure for that year, consisting of pensions, repairs, salaries, and small items, amounted to L.168 8s. Balance in their favour, L.26 10s. But as there are debts due by the corporation to the amount of L.400, the interest of this sum, at four per cent. must be deducted, leaving a balance of L.10 10s. Their charities are regulated by a visiting committee, who recommend allowances according to the necessity of each case.

Under the old system, we have already remarked that the trades, besides their deacons, having a seat in the Council, the three great trades as they were termed, sent a councillor each, and the small trades one amongst them. In choosing the trades' bailie, these three trades had it each once in four years, and the small trades one year in the four: the trade that had the bailie, sent down a leet of two members from whom the Council chose one. The person the trade wished to be bailie was well understood; the other sent down was usually the most insignificant member they could pitch upon.

It happened some years ago, that a gentleman belonging to the Hammermen got a majority of the trade, through much booing and hard eating and drinking, to vote him on for bailie: this person being obnoxious to the Council, the individual whose name was sent down with his was elected in preference, although it was well known the one they had chosen was perhaps the most unfit person they could have pitched on in Perth to perform the duties of a magistrate: and so it proved. He was a journeyman smith at a foundry, and so addicted to the bottle that he had hardly a coat to put on his back. After being sworn in, he only once afterwards made his appearance in the Council in an official capacity, being on a special emergency that required the attendance of the whole of the members.

The Hammermen tavern is a part of the property of this Incorporation, in which they have an excellent hall, which is frequently used for dinner parties, public sales, &c. The Hammermen used to be very rigid in preserving their exclusive rights, and got involved in some tedious lawsuits with individuals. Of late they came to the resolution of renouncing their exclusive privileges.

The Bakers consist of one science only: the fees of admission are

Freemen's sons,	-	-	-	-	-	L.1	18	4
Apprentices,	-	-	-	-	-	6	11	6
Strangers	-	-	-	-	-	35	0	0

Their income arising from rents and entry money, was, in 1833,

Receips, - - - L.233 8 0

Expenditure, - - - 176 13 8

Surplus. - - - L.46 14 4

They have always been bound in thirlage to the Perth Mills; at the twentieth boll. About 65 years ago, they built the range of granaries next to the Mills. The scale on which they were erected was deemed so extravagant at the time, that they were termed "the bakers' folly," a name that for many years was attached to them. So much has the trade increased, that they have lately erected another range behind, in Maggie's Park. The amount given to their poor is discretionary, and averages from 1s 6d to 2s each.

The Shoemakers number about 58 members. Their fees are

Freemen's sons,	-	-	-	-	-	L.1	14	2
Apprentices,	-	-	-	-	-	7	5	•
Strangers	-	-	-	-	-	20	0	0

Their annual income is L.139 13s 7d: expenditure, L.104 15s 2d.

There is a shoe market in the South-street on the Fridays, where shoe-makers from the country expose their shoes. A deputation from the trade, with their officer, visit the market for the purpose of inspecting the quality of the shoes exposed, and if found insufficient they are confiscated.

The Fleshers are about 28 in number. Fees of entry-

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Freemen's sons, - - - - L.3 17 0 Apprentices, - - - - 10 10 0
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Their income, from entries and rents, amount to L.132 7s 6d: their expenditure, including L.36 of interest of money borrowed, is L157 0s 7d.

Before the present Flesh-market was built, the fleshers had their stalls in the South-street; and fleshers from the country who attended the market had to stand on the street, with the meat slung across the horses' backs, being prohibited by the corporation rules from unlading until sold. After the present market was erected, strangers were admitted on the market days on payment of the dues; but of late years butchers have commenced business in Bridgend, Pomarium, Blackfriars, and other places, which has withdrawn a great part of the business from the market; even the freemen began to take shops through the town. To this practice the Town Council some years ago attempted to put a stop. The freemen were to take up their station in the southern division of the market, and the old soldiers or strangers were to possess the north side; but the trade has extended so much in the suburbs, that the corporation have

many of them forsaken the market entirely. Fifty years ago the Perth flesh-market produced a show of meat of all kinds seldom to be met with in any quarter—the stalls were almost filled with meat; now the market is almost deserted. The north side is occupied as a green market, and in the south side is to be seen a small remnant of the corporations.

The Glovers, in number about 64, consist of two sciences, viz. the Glovers and Skinners. The fees are

Sons of freemen,	-	-	L. l	0	0
Apprentices under 30 years, -		-	20	0	Ű
Do. 40, and under 50,	_	-	27	0	0
Do. 50 and upwards,	-	-	50	0	0
Strangers, who must be operators.		-	100	0	0

The property of the corporation consists in land, houses and shops, feu duties, interest of money lent, and seat rents in the churches. The farms of Upper Tullilum and the Leonards belong to them; Leonard Bank, Pomarium, and the east side of Leonard-street is feued from the corporation. The income from these sources in 1832 was L.1094 4s 84d; the expenditure, L.960. There was on the poor's roll for that year 21, at a rate from 3s to 3s 6d, besides quarterly allowances for coals, shoes, clothing, and education.

On the 5th November 1829, the corporation adopted a scheme for giving annuities to superannuated members and to widows, on the principle of a legal right. The rates are

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55 and under 60 years of age, - L.10 0 0
60 and under 65 do. - 12 0 0
65 and upwards, - - 14 0 0
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Widows, of whatever age, to have an annuity of L.14 so long as unmarried; but no allowances are made for children.

About the year 1786, they built an elegant hall in George-street, at that time the third house on the west side of the street: it was then the only hall in town fit for assemblies or large dinner parties. Some years ago, they sold the hall to a stock company, who converted it into a coffee room; since then the building was condemned, and rebuilt.

The Wrights consist of seven sciences—wrights, barbers, coopers, slaters, plasterers, glaziers, and masons. Their income arises from entries, rents, and interest of money lent out. The charge in 1833 is stated at L.774, 7s. 1d., and the discharge at L.773.

Some years ago a Mr Brown, who died in India, bequeathed the bulk of his fortune to the corporation, leaving only a small annuity to his brother. His brother and friends were so dissatisfied, that a threat was held out that they would bring the matter before a court of law; to

prevent this, a compromise was made, by which the corporation gave the brother a certain sum in money, and retained the rest, which swelled their funds considerably. This corporation used to be very rigid in enforcing their exclusive rights, and frequently prosecuted individuals for doing private jobs.

The Weavers were once a numerous and ancient body; but the act of Parliament for the encouragement of manufactures, which gave liberty of trade to all engaged in any of its branches, randered the corporation of little value. They had a considerable property in South-street. At one time they held a seat in the council, but they have long been deprived of it; they still, however, retain a vote in the convener court. About the time of Queen Mary, they had been esteemed an important body, as we find that she presented them with a flag of fine silk, on which the figures were wrought with needle-work of the richest pattern, by her Majesty's own hand.

This corporation was for many years very unfortunate in the management of their business. Their deacons and boxmasters came out every year defalcators, frequently to a considerable extent, until their funds dwindled to nothing; ultimately a heavy load of debt was incurred, which was followed by bankruptcy, and the breaking-up of the corporation. The consequence was, their whole property was put to the hammer; even their seats in the churches, and their ancient flag, were disposed of.

Besides their annual election dinner, the members met frequently in their tenant's house, then a respectable brew-seat, where they guzzled away their funds. They had an ancient custom of meeting there annually on Fasten's Eve, and having fortified themselves with fat brose in the morning, the rest of the day was devoted to tippling. Since their bank-ruptcy, a new body has been formed, rather on the principle of a friendly society than a privileged order; they, however, still retain their seat in the convener court, and elect their deacon annually.

The Tailors, at present about thirty-five in number, consist of two sciences—the tailors and staymakers. The income for the year 1832 was L.238, 2s. 6d., the expenditure L.275; but of this sum L.75 was expended on repairs of property. At one time this corporation strictly enforced their privileges; but this year, 1836, January 14, they came to the resolution of giving up these privileges entirely, and allowing any person whatever to begin business in that line within the town.

About seventy years ago, the tailors were in the habit of going out to their customers' houses with their men to make and mend for the family, like the tailors in the country, for which they were paid twopence a-day besides their meals. This mode of doing business was both inconvenient and expensive to the employers, which gave way to the present morecomfortable mode of making and mending at home. Many curious anecdotes were told of the tailors and their victuals. The guidwives could tell well who had the best stomachs. On one occasion, the guidwife, that she might be revenged on the tailor for cabbaging her thread, gave him to dinner, first kail, prepared without meat, then eggs and butter, curds and cream, and cheese and bread. Next day, the tailor requested that the whole dishes for dinner might be brought forward at once, which was accordingly done, when, to her astonishment, he proceeded to mix up the whole in a wooden dish. "Ods safe's, is the man mad," cried the guidwife, "what can he mean by such a mixture as that." "Mixture," replied the tailor, "I took them yesterday without mixture, and they created a dreadful commotion; if they are to kick up a dust, let them do it now before I sup them." In many houses in town they got very poor fare, besides their twopence a-day; at that time tailors made the women's

Towards the close of the last century, the tailor incorporation was in very flourishing circumstances. Besides houses in town, they had two fine properties in the country; one of them, Gillon, the other beyond They were likewise in the habit of taking in money Huntingtower. at 4 per cent., and lending it out at 5 per cent.; and so high was their credit, that people who had money to lend thought themselves fortunate if they got it into the tailors' hands. From the flourishing state of their funds, and handsome aliment they were able to give their decayed members and widows, they raised their entry-money to strangers to The staymakers, who at that time formed a part of the corporation, employed a number of hands, until the fashion came in of wearing very short-waisted gowns; this was a death-blow to the staymakers, who were thus ruined as a trade. Besides their deacon and boxmaster. they had an eight master court, for the management of their money con-About the year 1796, a junto got into this court, who laid the foundation of the ruin of the corporation. Alexander Paul, tailor and habit-maker from London, (as all their sign-boards testified), was at the head of this corporation when the contest for member of Parliament for the city commenced between Admiral Murray of Stanley, uncle to the late Duke of Atholl, and Captain Campbell of Carwhin, brother to the late Marquis of Breadalbane. This contest was carried on with a keenness never before known in Perth; it became a common rant on the streets. " Carwhin for ever, and Murray down the river."

three tradesmen were seen going into a public-house, they were said to be Carmhinning. The interest of the Murray party proved too powerful for the Campbells, and the Admiral was elected. This Deacon Paul was of Campbell's party; at this time, his second son James had just completed his apprenticeship as a writer. The father, in return for his vote, applied to the Marquis for a situation for the young writer; which was soon procured in the service of the East India Company, where he rapidly made a fortune. Among the first of his deeds he remitted money to purchase an annuity for his parents. Whilst in India, a serious misunderstanding took place between a native Prince and the British resident; Mr Paul took up the quarrel, challenged the Prince, and shot him dead. His conduct in this affair gave him much notoriety.

He came home to enjoy his fortune in London; visited the first company; even George IV., then Prince of Wales, become his companion, and allowed him to ride out with him daily. Some time after his arrival, he was appointed to go out to India again on a special mission, which he managed successfully. On his return he was elected Member of Parliament for some English Borough, when he brought forward an impeachment against the Marquis Cornwallis, then Governor-General of India, for exacting large sums of money from some of the native Princes; but the impeachment fell to the ground, chiefly through the influence of powerful friends, which the Marquis had arrayed in his behalf; although Mr Pitt declared in the House that Mr Paul had good grounds to go upon-

Mr Paul had formed an intimacy with Sir Francis Burdett; but they quarrelled and fought a duel. On the dissolution of Parliament, Mr Paul unsuccessfully stood for Westminster, by which he incurred an expense that ruined his fortune, hurt his brothers very much here, and was finally the means of his death. About this period the affairs of the Incorporation of Tailors in Perth were considered in such a flourishing state, that those in office, with the eight master court, were very liberal in their expenditure. This junto contrived for many years to arrange matters in their own way. All their business was transacted in various taverns, where they had their houffs; but at length a circumstance occurred which brought matters to a crisis. A man from the country who had leat the Incorporation a sum of money, in calling with his bill for the interest, in the absence of the box-master, waited on the Deacon, who, on turning up the books, found the man's name entered only for L.50 instead of L.150, the sum actually deposited, and for which amount

prived him of a seat in the Town Council.

his bill was drawn. This consequently led to an investigation, when it was found that the funds of the Incorporation, instead of being in a pros-

perous state, were quite the reverse. The instant demands of crediters rendered the body insolvent, and their country property was sold to pay a composition on their obligations. The Incorporation has in some degree recovered from this disaster, and again possesses some property.....

The Trade still elect their Deacon, but the Burgh Reform Bill has de-

TRADITIONS OF PERTH.