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ASSESSMENTS DURING THE MEXICAN WAR
AN EXERCISE IN FUTILITY

THOMAS M. DAVIES, JR.*

MUCH has been written about the war between Mexico and the United States of the 1840's. National feeling has inspired varying interpretations, and the opposing views have been rehashed over and over again. Yet there are gaps in our knowledge of some aspects of the struggle. Whatever the reason for neglect of these issues, they are vital to our understanding of the war as a whole.

The question of United States assessments on the Mexican authorities during the war itself has received little or no attention. President James K. Polk, faced with the precarious prospect of obtaining sufficient funds from a hostile Congress, sought a way to force Mexico to pay the enormous cost of the war. In September 1846, the Mexicans rejected an offer of peace. Up to that time the U.S. forces had been paying Mexicans liberal prices for supplies. Now the President decided to confiscate what was needed and to levy forced contributions on the Mexican authorities.¹ Accordingly, Polk ordered General Taylor to follow this procedure, and although Taylor certainly tried, it simply was not practicable.

In early 1847, Secretary of the Treasury, Robert J. Walker, sought to alleviate domestic financial difficulties caused by the war by opening the Mexican ports then under U.S. control and permitting merchandise to enter under a moderate system of duties. With the assistance of Senator Thomas Hart Benton and the Attorney General, Nathan Clifford, Polk decided in March that it was his

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constitutional right as Commander-in-Chief to impose and collect any duties he desired as military contributions. In order to discourage smuggling, Walker lowered duties by one-half and substituted a single, uniform duty of one dollar per ton for all port dues and charges.² Polk ordered the new system into effect on March 31. Nevertheless, these port duties produced very little revenue because the imported goods were rarely allowed into the interior.³

Early in the fall of 1847, after another Mexican rejection of peace, Polk issued

positive orders to General Scott to exact military contributions from the Mexicans, and especially if he should take and occupy the City of Mexico. . . . I thought the orders to Gen. Scott should now be more preemptory and stringent, and that nothing should prevent him from levying such contributions upon the wealthy inhabitants of Mexico to defray the expenses of his army, unless he should find that by adopting such a policy, his army could not be subsisted.⁴

Polk continued to press the matter. On September 15 he wrote in his diary that Scott had agreed to much too long a truce outside Mexico City and that he should have taken the capital immediately and quickly levied a contribution.⁵ On October 4, he asked Secretary of War William Marcy, to write Scott, "directing him more stringently than had been done to levy contributions upon the enemy, and make them as far as practicable defray the expenses of the war."⁶ This was unnecessary, for immediately upon taking Mexico City, Scott had levied such a contribution.

In General Orders No. 287 of September 17, Scott directed that "a contribution of one hundred and fifty thousand dollars is imposed on this capital, to be paid in four weekly installments of thirty-seven thousand five hundred dollars each, beginning on Monday next, the 20th inst., and terminating on Monday, October 11th."⁷ This levy was supposedly in return for the protection which Scott offered the Mexicans. He promptly used the money to purchase necessities for his men. Twenty thousand dollars went for the purchase of "extra comforts" for the wounded and sick in

hospitals, ninety thousand for the purchase of one blanket and two pairs of boots for each active soldier, and forty thousand for "other military purposes."⁸ The *Ayuntamiento* of Mexico City did not consider this levy excessive,⁹ and they were able to pay it by obtaining a loan from D. Juan Manuel Lasquetey and D. Alejandro Bellangé at the rate of fifteen per cent.¹⁰

Scott had made provisions to enable the *Ayuntamiento* to raise the levy. He allowed them to retain control of the customhouse collections, exempting from duties only those supplies belonging to the quartermaster and commissary departments.¹¹ In addition, he left the management and revenues of the Post Office to the *Ayuntamiento* and allowed it to retain the tobacco monopoly.¹² In return, Scott demanded that the *Ayuntamiento* submit semi-weekly reports of the receipts and expenditures of the City Treasury to the Civil and Military Governor.

President Polk, however, was not satisfied. On November 15, he ordered Scott to impose an export duty on gold and silver exported from Mexico through occupied ports, and also ordered all internal revenues, as well as import and export duties collected under Mexican law, to be "seized and appropriated to the use of our own army and navy. . . ."¹³ Scott moved quickly to obey. On November 23, he forbade the Mexican Government to sell houses, buildings, or estates which belonged to the clergy.¹⁴ On November 25, he issued General Orders No. 358 which dealt with rents and bullion.¹⁵

This order prohibited further exportation of uncoined bullion, bars or ingots, either of gold or silver, until the Polk Administration could fix the rate of export duty on the bullion and on gold and silver coins. No more rents were to be paid for houses or quarters occupied by the officers or troops except when contracts already existed. Public buildings were to be occupied first and then, if it became necessary, private buildings were to be commandeered, "following out the principle of giving the least distress practicable to the unoffending inhabitants. . . ."¹⁶ Although Scott ordered that all the City revenues be paid over to his offices, he continued to require the Army to pay for forage and subsistence.¹⁷



On November 27, Scott wrote to Marcy, calling his attention to Order 358 and stating that he was engaged in the collection of statistics of finance in the country for the period just before the commencement of the war. He then proceeded to outline in some detail the problems inherent in the attempt to pay for the occupation:

It is possible that if we should be able to occupy the principal mining districts and seaports of Mexico, and keep the great highways clear of guerrilleros and other robbers, the per centage on the precious metals—coinage and exports and duties on increased imports of foreign commodities might amount to ten or twelve millions a year; but on the approach of even Mexican troops, in periods of revolution, the miners always run away from their work, and are rarely brought back in months. The same difficulty may be apprehended from the approach of our troops.¹⁸

Scott went on to point out that the mints, which were almost entirely in the hands of neutrals, had hired the privilege of coinage for a term of years. In addition, the local and state revenues could only be collected if the army occupied the State Capital and worked through the State authorities. The reason was that, "To collect such revenue directly, by means of agents of our own—Mexican or American—would require a host of civil employees, involving much extortion, waste, and corruption."¹⁹ He added that with the arrival of adequate reinforcements and with the development of an effective financial system, he hoped to be able to collect "at least part of the means necessary to support the occupation."²⁰

On December 2, he strengthened his bullion order of November 25, by ordering that no gold or silver bullion be transported to any place but a mint, and that no bars or ingots be exported except those already at U.S.-held ports, and these only after the payment of five per centum of the value. This five per cent levy also applied to the exportation of gold and silver coins. Any attempts to evade the order would result in the confiscation of the bullion or coins in question.²¹

The Polk Administration continued to press Scott for more positive results,²² and Scott responded with additional plans. On

December 2, he wrote Commodore William B. Shubrick that as soon as he received reinforcements he would occupy the principal mining district, and then the State Capitals within his reach.²³ In line with this, Scott wrote to Marcy asking for two columns of five thousand men each to occupy Zacatecas and San Luis Potosí, but he questioned the advisability of passing through Querétaro and thereby dispersing the Mexican Federal Government.²⁴

The following day, Scott issued one of the more important orders of the occupation. General Order No. 376 stated that since the army was about to spread itself over the republic, all taxes and dues within the occupied areas would now accrue to the forces of occupation. He specifically mentioned that the Federal District and the States of México, Vera Cruz, Puebla, and Tamaulipas should hereafter pay all usual dues and taxes to the army on the first of each month, and that other states would fall under the directive as they were occupied.²⁵

The dues and taxes to which he referred were: district taxes, dues on the production of gold and silver, melting and assaying duties, the tobacco rent, the rent on stamped paper, the rent on the manufacture of playing cards, and the rent of post offices. In addition, he prohibited the national lotteries and reiterated the order against the exportation of silver and gold in bars or ingots. To cut down on bureaucratic machinery, Scott also let contracts to the highest bidder on the rents of tobacco, playing cards, and stamped paper.²⁶

Scott immediately sent a copy of this order to Washington, together with a long memoir on the exportation of precious metals. He noted that the taxes and dues should be collected in such a way as to interfere as little as possible with either domestic or foreign interests, particularly the mining and minting interests. He further noted that the exportation of gold and silver bars had been prohibited under both the Spanish and Mexican governments, and he recommended that the United States continue this policy, not only to increase revenues, but also to protect the neutral foreign companies who had rented the mints.²⁷

These foreign companies which controlled the mints coined

approximately \$15,000,000 yearly and to allow exportation of bars would ruin them. Also, according to Scott, it would flood the world market and adversely affect the gold and silver exchanges of England, France, and the United States.²⁸ He argued against a protective duty on exportation for the same reasons, and further maintained that the duties on coined silver were too high. There were two separate duties which totaled ten per cent. The first was a four per cent circulation duty on specie going from the interior to the ports, and the second was a six per cent levy on the specie exported. He argued that these levies had encouraged contraband and revenues had decreased. He called for the abolition of the circulation duty and the lowering of the export duty to five per cent.²⁹

Apparently fearing that Polk might not agree with his logic, Scott wrote to Marcy on December 17. He again argued that the exportation of bars or ingots would be a disaster and stated that, "if we permit the exportation of bars and ingots there will be but little domestic coinage, our own draughts would soon be under par, and the Mexicans, from the want of a sufficient circulation medium, be less able to pay the contributions which we propose to levy upon them through their civil authorities."³⁰

He was pushing ahead with his plans to occupy the mining districts. He told Marcy that the columns of General Butler and Colonel Johnson would be in Mexico City the following day, and that he would then be in a position to take San Luis Potosí.³¹ Scott needed two columns of five thousand effective soldiers each. The sick and ill-equipped columns under Johnson and Butler were in no condition to undertake the campaign.³²

Scott therefore chose as immediate objectives, the occupation of the towns of Pachuca, Lerma, Toluca, and Cuernavaca. Of all these, Pachuca was perhaps the most important financially because of its proximity to the large mines of Real del Monte. On the day he dispatched troops to Pachuca, he wrote Marcy that: "There is an assay office at Pachuca, to which a large amount of silver bullion is soon to be brought, and if we have not troops present, the federal officers of Mexico will seize the assay duties to our loss."³³

Pachuca was occupied peacefully on December 29,³⁴ and heavy assessments were levied against the other newly captured towns.³⁵

A few days later, orders from the Polk Administration, regarding assessments, arrived in Mexico City. All export duties exacted by the Mexican Government before the war were to be paid to U.S. officials, as were all internal property taxes either on persons or property which had been previously levied by any department, town, or city government. The directive also set the export duties on precious metals as follows: gold, coined or wrought, three per cent; silver coin, six per cent; silver wrought, with or without Mexican certificates, seven per cent; gold ore or dust, three per cent; and silver ore, seven per cent.³⁶

Scott then issued the most important directive of the occupation. General Orders No. 395 of December 31, provided a detailed and comprehensive program of assessments. In the first place, each state, whether occupied or not, was assigned a yearly assessment. This assessment, which was quadruple the direct taxes paid by the several states in 1844,³⁷ was as follows:

Chihuahua	\$ 49,188
Coahuila	5,557
Chiapas	21,692
Durango	85,556
Guanajuato	255,576
Jalisco	236,338
México State and Federal District	668,332
Michoacán	287,712
Nuevo León	50,437
Oaxaca	84,160
Puebla	424,276
Querétaro	85,944
San Luis Potosí	111,260
Sinaloa	33,524
Sonora	5,000
Tabasco	59,060
Tamaulipas	71,332
Vera Cruz	271,548
Zacatecas-Aguascalientes, reunited	240,076

As a part of this, the city transit duties, the tobacco monopoly, and the national lotteries were abolished, and the receipts from the post offices, playing card monopoly, and stamped paper monopoly were relinquished to the State governments.³⁸

The governors and legislatures of the different states were held responsible for the collection of the federal dues and were to pay the U.S. Commander one-twelfth of the annual sum on the first day of each month, either in money or in articles of subsistence or forage. If the sum was not paid, the U.S. commanders were ordered to collect the sum by force, in money or in kind from the wealthier inhabitants of the region. In addition, all parties concerned were required to maintain a rigid accounting of the revenues received or taken and to report the monthly total to Scott's headquarters.³⁹

More important, these orders established uniform duties on the mining, assaying, melting, and coinage of precious metals. The new rates were:

On production of both gold and silver, three per cent; on melting, two dollars and fifty cents for every one hundred and thirty-five marks, the mark being eight ounces; on assaying, one dollar the bar for bars of silver, or one dollar and fifty cents for bars of gold or of gold and silver mixed; and on coinage, the percentage on both metals heretofore paid by the mints according to their contracts with the Mexican Government.⁴⁰

In addition, the collection of dues on production, melting, and assaying was to be made at the assay offices, and that on coinage at the respective mints. Officers were sent to both places to oversee the operation and to submit periodic reports.

This may have been Scott's most far-reaching directive; unfortunately it was almost impossible to enforce. Most of the states had not been occupied and never would be. Officials of occupied states demonstrated amazing dexterity in evading the directives. But the most serious and exasperating difficulties came in the attempt to enforce the duties on precious metals. Problems quickly arose as evidenced by Scott's directive of January 5, 1848. He ordered

that all bars of silver or gold produced in the mineral districts nearest the assay office in the Capital were to be sent to that office, together with a permit, signed by the nearest U.S. commander, stating the number, kind, and value of the bars. This permit was then to be returned to the agent of the mine with a deposition that the proper dues on production, melting, and assaying had been paid.⁴¹

After the bars had been assayed, they were to be sent immediately to the nearest mint for coinage. This was to insure the collection of the coinage dues and also to prevent the illegal exportation of bars. As a further precaution against evasion, a bank was established at every assay office to maintain an accurate accounting of the number, weight, and standard of the bars. The Assayer and the Superintendent of the mint were held responsible for the accuracy of these records.⁴²

Despite these tight regulations, Scott had every reason to suspect that smuggling of bullion was extensive and would continue to occur. He therefore ordered that the penalty for any such attempt would include a fine to the owners and shippers equal to the value of the metals in question. He further announced that, "Escorts of American troops, when needed and practicable, will be granted to the precious metals in passing from the mines to the Assay offices and from the latter to the mints."⁴³

A few days later, Scott appointed Major J. L. Gardner Superintendent of the direct and indirect assessments for the Federal District. He ordered Gardner to ascertain the amount of assessments due, make demands for their regular payment, and settle all disputes which might arise.⁴⁴ Major Gardner kept a letterbook, which reveals the actual problems involved in implementing the bullion decrees. Although Gardner dealt only with the mint and assay offices in Mexico City, the problems which he encountered very likely would have occurred in the other mints.

One of Gardner's more difficult problems arose even before he took office. In early December, 1847, Alex Bellangé, the Director and Proprietor of the Mint (*Casa de Moneda*) wrote Scott's headquarters that he had rented the mint for ten years from the Mexican Government on February 23, 1847, for \$174,000 rent and

one per cent of the total coinage of the mint, to be paid every three months. He stated that the coinage from February 23 to July 13 amounted to \$701,106 and that the one per cent of \$7,011.06 was paid on July 16. The coinage from July 13 to October 13 amounted to \$365,300, and by order of the Mexican Government of July 22, Bellangé paid the one per cent of \$3,653 to Dr. Torellaria Casarúa. He then stated that the coinage from October 13 to November 30 amounted to \$405,975, but that the one per cent had not been paid to the U.S. officers because it was only due every three months.⁴⁵

Soon after assuming his duties, Gardner wrote to Bellangé accusing him of violation of his contract with the Mexican Government in that his first payment covered a five-month period and the second only a three-month period. According to the contract, Bellangé should have made quarter payments on May 23, August 23, and November 23. Gardner demanded the whole dues of the third quarter or at least that portion dating from September 14, now due at the mint. He also demanded proof that Bellangé had actually paid the sums to the Mexican authorities, and a complete statement of the total coinage from February 23, 1847, to January, 1848.⁴⁶

Bellangé supplied the receipts as requested, but Gardner wrote a few days later that although the first quarter payment was irregular, it did not concern the United States Army. The second payment was another matter because it included the month of September and half of October, which fell within the occupation period. Gardner argued that since the payment was irregular, since it was not made directly to the Mexican Government, and since it was made after the occupation of the Capital it could only be regarded as an unadjusted account. Gardner therefore requested a repayment to his office of the one per cent from September 14 to October 13.⁴⁷

Bellangé retorted that the procedure was quite within the terms of his contract. He stated that by agreement with the Mexican Government, the payments during times of public disturbance would commence from the date of the first delivery of coin, which was on April 13. Thus the first quarterly payment would

fall due on July 13 and the second on October 13. He further argued that the second payment was ordered in advance of the time when it fell due, and that he had obeyed that order before any orders to the contrary could come from Scott.⁴⁸ Gardner therefore suggested to Scott that the claims be relinquished because some doubt existed and because sufficient safeguards had been created to keep the problem from arising again. Scott approved of this decision,⁴⁹ and Gardner informed Bellangé that he was no longer being held responsible for the one per cent between July 13 and October 13.⁵⁰

During his sparring match with Bellangé, Gardner was also engaged in a running, two-month controversy with the Assayer of the Republic, Dr. Cayetano Buitrón. On January 20, Gardner wrote Buitrón requesting him to make careful entries in his book (*Borrador Diario*) of the total quantity of precious metals which had entered the assay office from September 13 to the present date. He further requested that Buitrón then send him the book.⁵¹ In this way Gardner hoped to ascertain what dues on production, melting and assaying had not been paid to the Mexican authorities.

The following day, Buitrón sent a book which showed twelve deposits between January 7 and January 13, 1848. Gardner approved six of these entries as conforming to existing regulations, but he held that two were of "quantities of which the regular declarations were not made, and for the violation of General Orders on this point, are to be held by you as subject to confiscation."⁵² The remaining four entries were open to controversy. The owners of the four deposits claimed they had already paid the dues to the Mexican authorities and had proof to substantiate their claims. Gardner, however, held since they were made before deposit in the assay office and after the promulgation of General Orders No. 395, that Buitrón would be held accountable for the payment of said dues amounting to \$975.80.⁵³

The owners replied that, in the absence of any U.S. forces, the payments were coerced by the Mexican Government. Moreover these payments took place before they learned of the existence of Scott's orders. Gardner then suggested to Scott that, since they

could not have obeyed the law even if they knew of it, the claim be canceled.⁵⁴

Implicit in Gardner's recommendations was the fear that strict enforcement of the regulations might result in the mine owners withholding their metals from the assay office. Scott recognized this very danger and wrote: "The practical suggestions that the enforcement of our demands, would probably cause a large amount of the precious metals to be withheld from the mint of this capital, alone induces me to concur in the conclusion of the superintendent."⁵⁵

The book which Buitrón sent on January 21 did not contain an exact report of the quantity of silver and gold sent from the assay office to the mint in the period September 13 to January 1, so Gardner demanded that he comply with the order.⁵⁶ Buitrón replied on the same day, asserting that his office had been sacked on September 14, and that everything in it, including books and archives, had been destroyed. But on January 29, he wrote that, in order to meet his responsibilities to the Mexican Government, he had sent the books of his office to the Tribunal of Accounts in Querétaro.⁵⁷

These figures were vitally important to Gardner, for without them he was unable to ascertain the amount of precious metal which had passed from the assay office to the mint and was therefore unable to assess the proper dues. In addition, he had no way of determining the amount of dues on production, melting, and assay Buitrón still held in his hands or had paid illegally to the Mexican authorities.

As a result Gardner was quick to jump on the discrepancy in Buitrón's explanation of the fate of the record books. Regarding the claim that they had been sent to Querétaro, he wrote: "I either mistake your meaning or this is in direct contradiction of the statement in your letter of the 21st by which it is emphatically stated 'every book' was destroyed."⁵⁸ Gardner also questioned whether Buitrón had indeed sent all his records, including vouchers and memorandum. In short, he ordered him to comply or face the consequences as set down in General Orders No. 395.⁵⁹

As Buitrón's replies became more and more evasive, Gardner

finally laid the matter before Scott. He informed him of the continued requests for the financial records and of Buitrón's irrelevant and contradictory replies. He also noted that Buitrón no doubt had the books after December 31, and had sent them to Querétaro to evade Order No. 395. If this were true, it would in part explain Buitrón's evasive responses and his pretense of not understanding Gardner's orders. Gardner summed up the matter by stating:

My suspicion now is that this man is the tool of others, that the dues on production, melting and assaying—amounting as I think they must, to more than three times the dues on coinage, in the period which I have endeavored to explore—have been embezzled to his own use and that of his co-adjutors and that he attempted to escape responsibility by mystification and evasion. If this suspicion be well founded the remedy I suppose will consist in taking forcible possession of the assay Department (and mint for they are both in the same building) and in seizing the person of the assayer for imprisonment, and the silver for confiscation.⁶⁰

The following day, Gardner wrote Buitrón that unless he produced an accurate and clearly written document and sent it to the assessment office "by 12 o'clock of the 3rd current, the penalties provided for in existing orders will be applied."⁶¹ This was not an idle threat, for on March 3, between noon and one o'clock, both the Assay Department and the mint were closed and locked.⁶² Buitrón finally submitted a report on March 9, but it was no more satisfactory than previous ones, because it was merely "a re-iteration in specific terms of your former answers to my demands, and therefore leaves the matter in controversy, with its doubtfulness and contradiction in the same unsatisfactory state."⁶³ Nevertheless, the Assay Department and the mint were reopened and Buitrón was allowed to continue as assayer.

Thus in the cases of both Bellangé and Buitrón, Gardner and Scott found it necessary to capitulate. They lacked documented proof to back up their directives. Although the situation was hardly satisfactory, it was far more expedient and profitable to keep the

assay office and the mint functioning so as to collect what dues they could.

Their pragmatic attitude was demonstrated again in the controversy with William de Decisina & Co. This company sent twenty-six bars of metal to the assay office for the payment of dues, but wanted them returned intact or uncoined. Gardner ordered Bellangé to hold the bars in question, along with thirty others, until a decision could be reached by the Commanding General.⁶⁴ The matter was finally settled in late April by Gardner's successor Major George A. Caldwell. Caldwell instructed Buitrón to return all bars, bundles, and pieces of bullion to those who wished them uncoined.⁶⁵ Another section of Orders No. 395 was abandoned.

The problems faced by Gardner and Scott in the collection of dues on precious metals were indicative of the problems they faced in all areas of assessments. Despite the vast time and manpower expended, the returns were slight. For example, during the period from October 13, 1847, to February, 1848, the one per cent duty on coinage amounted to only \$8229.30.⁶⁶ Revenues on the production, melting, and assaying of precious metals were somewhat larger, but they still fell far short of what was expected.⁶⁷

The fact was that the United States Command simply could not enforce its bullion decrees. Most of the mines were owned and operated by foreign neutrals whom Scott did not wish to alienate. In addition, Scott did not have the men to seize, hold, or protect the mines and the supply routes to them. And, as we have seen, when the ore did reach the capital, the Mexican authorities were fairly successful in evading the duties.

The same conditions prevailed in other assessment areas. The importation of American tobacco ruined the effectiveness of tobacco monopoly, and other monopolies also had to be surrendered for administrative reasons.⁶⁸ The various state assessments were, for the most part, unenforceable. The order against paying rents was likewise impracticable because many of the rented buildings belonged to friends or neutrals. It should also be noted that one of the cornerstones of Scott's occupation policy was to interfere as little as

possible with civilians, local governments, and municipal revenues.

All of these factors combined to militate against the successful collection of assessments. Polk had hoped to pay for the war with assessments, and although Scott's expectations were less pretentious, he himself hoped to collect as much as twenty-three million. Both men were far too optimistic, for the net proceeds, including \$106,928 turned in by naval officers, amounted to only \$3,935,676.⁶⁹ Considering that the total cost of the war exceeded one hundred million dollars, the assessment program must be viewed as a failure, but, in all fairness to Scott and his men, it is doubtful that anyone with any other plan could have produced better results.



NOTES

1. Justin Henry Smith, *The War With Mexico* (Gloucester, Mass., 1963), vol. 2, p. 264.
2. *Ibid.*, p. 263.
3. *Ibid.*
4. James Knox Polk, *Polk: The Diary of a President, 1845-1849, Covering the Mexican War, the Acquisition of Oregon, and the Conquest of California and the Southwest*, ed. by Alan Nevins (New York, 1929), pp. 258-59. It is revealing to read Scott's own writings on this subject: "Early in the campaign I began to receive letters from Washington, urging me to support the army by forced contributions. Under the circumstances, this was an impossibility. The population was sparse. We had no party in the country, and had to encounter the hostility of both religion and race. . . . Hence there was not among them a farmer, a miller, or dealer in subsistence, who would not have destroyed whatever property he could not remove beyond our reach sooner than allow it to be seized without compensation. For the first day or two we might, perhaps, have seized current subsistence within five miles of our route; but by the end of a week the whole army must have been broken up into detachments and scattered far and wide over the country, skirmishing with *rancheros* and regular troops, for the means of satisfying the hunger of the day. Could invaders, so occupied, have conquered Mexico?" Winfield Scott, *Memoirs of Lieut.-General Scott* (New York, 1864), vol. 2, pp. 552-53.
5. Polk, pp. 263-64.
6. *Ibid.*, p. 267. For an example of further pressure, see Marcy, 6 October 1847, to Scott, U.S. House of Representatives, 13th Congress, 1st Session, *Mexican War Correspondence*, Executive Document No. 60, U.S. Serial Set No. 520, December 6, 1847-August 14, 1848, pp. 1006-009. Hereafter cited as Doc. 60 followed by the page number.
7. Quoted in *The American Star*, 20 September 1847, p. 1.
8. *Ibid.* See also, George Ballantine, *Autobiography of an English Soldier in the United States Army. Comprising Observations and Adventures in the United States and Mexico* (New York, 1853), p. 269, and Alfred Hoyt Bill, *Rehearsal for Conflict; The War With Mexico, 1846-1848* (New York, 1947), p. 300.
9. Ramón Alcaraz, *The Other Side; or Notes for the History of the War Between Mexico and the United States*, trans. by Albert C. Ramsey (New York, 1850), p. 418.
10. *Ibid.*

11. General Order No. 289, 18 September 1847, reprinted in *The American Star*, 20 September 1847, p. 1, and in Marcus J. Wright, *General Scott* (New York, 1900), p. 235.
12. Orders of the Governor, 22 September 1847, reprinted in *The American Star*, 24 September 1847, p. 1.
13. Polk, pp. 279-80.
14. Orders of the Governor, 23 November 1847, reprinted in *The Daily American Star*, 24 November 1847, p. 1. On October 12, 1847, *The American Star* became *The Daily American Star*.
15. Reprinted in *The Daily American Star*, 26 November 1847, p. 1.
16. *Ibid.*
17. Entry of 25 November 1847, Daniel Harvey Hill MS Diary, type-script copy of original manuscript which is in the Southern Historical Society, University of North Carolina Library. Hereafter cited as Hill Diary.
18. Scott, 27 November 1847, to Marcy, Doc. 60, pp. 1031-33.
19. *Ibid.*
20. *Ibid.*
21. General Orders No. 362, 2 December 1847, reprinted in *The Daily American Star*, 4 December 1847, p. 1.
22. For an example of their pressure, see Marcy, 14 December 1847, to Scott, Doc. 60, p. 1037.
23. Scott, 2 December 1847, to Shubrick, Doc. 60, pp. 1035-36.
24. Scott, 14 December 1847, to Marcy, Doc. 60, p. 1039.
25. General Orders No. 376, 15 December 1847, reprinted in *The Daily American Star*, 17 December 1847, p. 1.
26. *Ibid.* For discussions of this order, see Entry of 19 December 1847, Hill Diary, and *The Daily American Star*, 17 December 1847, p. 2.
27. Doc. 60, pp. 1051-52.
28. *Ibid.*, p. 1052.
29. *Ibid.*, pp. 1052-53.
30. Scott, 17 December 1847, to Marcy, Doc. 60, p. 1046.
31. *Ibid.*
32. Bill, p. 310, and Smith, vol. 2, p. 184. For a description of the condition of these two columns, see Scott, vol. 2, pp. 556-57.
33. Scott, 25 December 1847, to Marcy, Doc. 60, p. 1048.
34. For a fascinating account of the Pachuca campaign, see entries of 25 December and 30 December, 1847, Hill Diary. Daniel Hill was an officer in the Ninth Infantry which took Pachuca.
35. Scott, 25 December 1847, to Marcy, Doc. 60, p. 1048, and Bill, p. 310.

36. Reprinted in *The Daily American Star*, 30 December 1847, p. 3.
37. For a detailed breakdown, by states, of the income of the Mexican Government in 1844, including the duties on gold and silver and the mints, the direct taxes and duties on commerce in the interior, the monopoly on tobacco, the monopoly on stamped paper, and the duties on the post offices, see Doc. 60, p. 1070.
38. General Orders No. 395, 31 December 1847, Doc. 60, pp. 1063-64.
39. *Ibid.*, pp. 1064-65. It is highly doubtful whether Scott could have occupied these states even if he had tried. Thus, the various state assessments amounted to little more than a paper threat.
40. *Ibid.*, p. 1065.
41. General Orders No. 8, 5 January 1848, reprinted in *The Daily American Star*, 7 January 1848, p. 1.
42. *Ibid.*
43. *Ibid.* Escorts were actually provided for the shipments. One such escort accompanied a large shipment of bullion from Pachuca to Vera Cruz. See Entry of 5 January 1848, Hill Diary.
44. General Orders No. 15, 11 January 1848, reprinted in *The Daily American Star*, 12 January 1848, p. 1.
45. Letter of Alex Bellangé, 3 December 1847, in Records of the Office of the Adjutant General, Record Group 94, Letterbooks, Superintendent of Assessments, Vol. 352 (Washington, D.C.: National Archives and Records Service, General Services Administration), p. 1. Hereafter cited as Letterbook.
46. Gardner, 18 January 1848, to Bellangé, *Letterbook*, pp. 4-6.
47. Gardner, 26 January 1848, to Bellangé, *Letterbook*, pp. 9-11.
48. Gardner, 29 January 1848, to Scott, *Letterbook*, pp. 15-17.
49. *Ibid.*
50. Gardner, 31 January 1848, to Bellangé, *Letterbook*, p. 19.
51. Gardner, 20 January 1848, to Buitrón, *Letterbook*, p. 7.
52. Gardner, 25 January 1848, to Buitrón, *Letterbook*, pp. 8-9. These confiscations were merely to serve as a warning to the producers, and consequently, Gardner returned the silver in question to the owners. See Gardner, 29 January 1848, to Scott, *Letterbook*, p. 14.
53. Gardner, 25 January 1848, to Buitrón, *Letterbook*, pp. 8-9.
54. Gardner, 29 January 1848, to Scott, *Letterbook*, pp. 17-19.
55. *Ibid.*
56. Gardner, 27 January 1848, to Buitrón, *Letterbook*, pp. 13-14.
57. Gardner, 17 February 1848, to Buitrón, *Letterbook*, pp. 26-28.
58. *Ibid.*

59. *Ibid.*
60. Gardner, 29 February 1848, to Scott, *Letterbook*, pp. 30-35.
61. Gardner, 1 March 1848, to Buitrón, *Letterbook*, pp. 37-38.
62. Report by Gardner, 5 March 1848, *Letterbook*, pp. 39-40.
63. Gardner, 10 March 1848, to Buitrón, *Letterbook*, p. 42.
64. Gardner, 11 March 1848, to Bellangé, *Letterbook*, p. 47.
65. Caldwell, 26 April 1848, to Buitrón, *Letterbook*, p. 47.
66. Gardner, 15 February 1848, to Scott, *Letterbook*, p. 25.
67. Scott, 6 February 1848, to Marcy, Doc. 60, pp. 1085-86.
68. Smith, vol. 2, p. 265. See also Scott, vol. 2, pp. 563-64: "The tobacco monopoly I have thought it necessary to abolish. It would be worthless without a prohibition of the plant at the custom houses, and I doubted whether our Government, considering the interests of some five of our own tobacco-growing states, would prohibit the importation."
69. Smith, pp. 265-66.

