

U. H. J. or in the Land tax Acts which have passed in the present Reign in
 Liber No. 35 Respect of their Incomes arising from their Offices and Benefices
 May 4 we deny it, and you'll find that we have Reason for denying it if
 you'll look into these Acts, nor can we see any Reason for an
 Imposition of an heavier Tax upon Officers and Clergymen than upon
 Lawyers and Physicians.

The Objection we made to the Tax upon Tenants in Dower or by
 the Curtesy, and other Tenants and Annuitants for Life you have
 in no Sort obviated the Presumption or Supposition that the Assessors
 will pursue a different Method in ascertaining the Value of Lands
 than that which is expressly prescribed by the Bill is not to be ad-
 mitted and to leave Matters to the Incertainty of Supposition, or not
 to prevent Doubts because Remedies may be applied after the Incon-
 veniencies shall have been felt when a Bill is under Consideration
 whether it should pass into a Law would not be acting with that
 Prudence and Caution which ought to be observed.

By your Bill the Assessor is to value the Fee simple as it would
 sell for in his Apprehension whatever might be the actual Annual
 Profit of the Land; or whether it would yield any Profit or not and
 the Assessment is to be made upon the legal Possessor according to
 the Valuation of the Fee simple whether his or her Estate may be
 for Life or in Fee, it is therefore plain and evident that as the Tax is
 not imposed upon the actual Annual Value these Tenants for Life
 will pay in many Instances for that which they have not.

If the Expedient you have proposed that the Tax upon the un-
 cultivated Lands may not fall upon any other Part of the Owner's
 Estate should succeed it would be a most excellent one as we should
 then have all the Land taken up in the Province cultivated and im-
 proved but you must see that if your Expedient would not have that
 Effect our Objection would not be answered because tho' the Prop-
 erty might be changed, still the Proprietor would be liable to the
 Hardship we mentioned

What you have said of the Tenant's Power to retain has been
 already observed upon

p. 325 The Oath appointed to be taken by the Clerk of the Commissioners
 of the Loan Office had it been confined to his own Conduct we should
 not have objected to, it appears to us that by the Oath as it now stands
 he is to swear for the Commissioners, whether there was the same
 Impropriety in the Oath prescribed by the £40,000: Act, or whether it
 has been occasioned by the Variation you have made is immaterial,
 if it is wrong it ought to be altered.

We can't think it just and right to make Sureties for the faithful
 Performance of one Duty liable without their Consent for any
 Breach of a new Engagement.

We must confess we can't discover that Resemblance between your
 Bill, and any of the Land tax Acts you seem to think with Respect