

equality or inequality of taxation. (*m*) All taxes ought to fall as equally as possible upon the fund which must finally pay them. The rent of houses, though it, in some respects, resembles the rent of land is, in one point, essentially different. The rent of land is paid for the use of a productive subject. The land which pays it produces it. The rent of houses is paid for the use of an unproductive subject. Consequently, a tax upon the rent of land falls ultimately upon agriculture, whereas a tax upon the rent of houses is paid finally from a revenue derived from the wages of labour, the profits of stock, &c. No tax should, if practicable, be allowed so to operate as to take away any part of the capital value of property; because it thereby tends to diminish the funds destined for the maintenance of productive labour. (*n*)

These general principles have been incorporated into our Declaration of Rights, which declares, 'that the levying taxes by the poll is grievous and oppressive, and ought to be abolished; that paupers ought not to be assessed for the support of government; but every person in the state ought to contribute his proportion of public taxes for the support of government, according to his actual worth in real or personal property within the state; yet fines, duties, or taxes may properly and justly be imposed, or laid with a political view, for the good government and benefit of the community.' (*o*) The restrictions and regulations as to the taxing power of the General Assembly contained in this article are of great importance; and therefore a few remarks as to their nature; and a cursory view of the manner in which they have been observed and applied, may throw much light upon the matter now under consideration.

A poll tax upon slaves is altogether different from a poll tax upon freemen. The latter is paid by the persons upon whom it is imposed; the former by a different set of persons. The latter is either altogether arbitrary, or altogether unequal, and in most cases is both the one and the other; the former, though in some respect unequal, different slaves being of different values, is in no respect arbitrary. Every master who knows the number of his own slaves, knows exactly what he has to pay. Those different taxes however, being called by the same name, have been often considered

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(*m*) Smith's Weal. Nations, b. 5, c. 2, pt. 2; Vattel, b. 1, c. 20, s. 240.—

(*n*) Smith's Weal. Nations, b. 5, c. 2, pt. 2.—(*o*) Decla. Rights Mary. art. 13; 1650, ch. 26, s. 3; Articles Confed. art. 3; 1 Madison's Papers, 250, 260, 502, 503, 506.