

anted Lands, yielding no Profit, because such a Tax would fall upon the real and personal Estates of the Owners, yielding a Profit, which are otherwise taxed by the Bill.

We object to the Power given to Tenants to retain, which is either not expressed with sufficient Precision, or is inadequate to the End of giving it. The Tenant is impowered to retain One Shilling out of every Twenty Shillings Rent; should therefore the supposed annual Value of the Land, to be estimated upon a Presumption that the Sum at which the Fee Simple would sell, would produce Five *per Centum*, fall short of the Rent reserved, which may be often the Case, as the Value of the Fee Simple is to be determined by the Assessors, the Sum the Tenant would be intitled to retain would exceed the Tax he would be liable to pay; this Circumstance may arise from the Difference which may happen between a Presumptive or Imaginary annual Value, and a Stipulated or Real one. The Oath appointed to be taken by the Clerk of the Loan Office, in our Opinion, is too Comprehensive, and ought to be confined to such Matters as shall certainly be in his Power to comply with; and his Office Bond heretofore passed (tho' there have been similar Instances) ought not, without the Consent of his Sureties, to be liable for any Breach of Duty under this Bill, as it was no Part of their original Contract, when they entered into the Engagement. The Power given to the Assessors, we apprehend, is too extensive; that it ought to be more restrained, and their Duty more certainly defined and fully ascertained, than it is by the Bill. It is directed by the Bill, "That every Person or Persons that shall have any ready Money or Plate, in his or their own Possession, or that of any other Person for him or them, shall, on Demand, give a full Account to the Assessors of the Weight of all such Plate, and the Sum or Sums of all such ready Money, under the Penalty of double the Value of the Plate or Money concealed; and that the Certificate of Assessment, which shall, by the said Assessors, be delivered to the Commissioners, and all the Books of Proceedings of the Commissioners, and the Accounts by them settled with the several Collectors, shall, after such Settlement, be delivered to the Clerks of the respective Counties, to be lodged in their Offices, and kept there for the Inspection of the Inhabitants of the respective Counties." Few prudent Men would chuse to publish to all the Inhabitants of the Counties they live in, or even to their domestic Servants, all the Plate and ready Money they may have, as they might think it too great an Encouragement to Rapine, and therefore we object to the Bill in this Particular.

Although we agree with you in Taxing the Manors and reserved Lands of the Proprietary, we object to the Tax upon his Quit-Rents. Such a Tax was never before attempted to be imposed in this Province, and has not been established in any other Colony in *North-America*; we are apprized of the Disputes subsisting in a neighbouring Government, which have been carried so far as to render the Determination of a Superior necessary, and are now in a Course which must terminate in the Decision of his Majesty. If it could be supposed, that the Governor is at large in this Matter, or that if he is not, he would disregard the Restrictions he may be under, it could hardly be presumed that Lord *Baltimore* would submit to a Tax upon a Revenue, which has not been admitted in any other Colony, and which his Lordship has so much Reason to Controvert. The Quit-Rents, payable to him, can't be thought by any one to be a Render proportioned to the Value of the Lands, and though it is not expressed in our Patents, that we should undertake the Burthen of defending ourselves, yet it seems plainly to arise from the Nature of his Grants, and to be Part of their Consideration. That they have been thus understood by his Tenants, seems to be evident, from their never having made any Attempt till now, to subject his Quit-Rents to any kind of Tax, and from an express Law, which passed in Sixteen Hundred and Fifty-one, by which it was Enacted, "That all Charges arising, from Time to Time, by Defence of the Province, against any Invasion of any Enemy, or against any domestic Insurrections or Rebellions, against the Public Peace of this Province, or the Government established herein, and under the Lord Proprietary, and his Heirs, Lords and Proprietaries of this Province, shall be defrayed by this Province, by an Assessment upon the Persons and Estates of the Inhabitants thereof;" which Method of Assessment, in the foregoing recited Act, is further explained by an Act passed in Sixteen Hundred and Sixty-one, to be an Assessment *per Poll*, according to the usual Custom of this Province.

As this Matter has been the Occasion of much Altercation and Animosity in a neighbouring Colony (if a Right to Tax the Quit-Rents of the Proprietary has been claimed there) and the Justification of the contending Parties, in the Eyes of their Sovereign, will greatly depend upon it's Determination, it may be inferred, from the Interest concerned on both Sides, that the Contest will be diligently prosecuted and skilfully managed, the Subject of it fully discussed, and the final Determination of it most suitable to the Character of a wise and equitable Judge; and as your Claim of a Right to Tax the Quit-Rents in this Province, must probably stand or fall by the Determination of a similar depending Case, this does not seem to be a proper