

The Estate of the Debtor, resident in this Province, is by the Bill to be rated to the full Amount, without any Deduction for what may be due from him; which, in our Apprehension, would be Oppressive, if he were not allowed Liberty of Retaining the Tax apportioned to the Debt his Estate was encumbered with, as it would be laying an Imposition on him for that Property, which he held in Appearance only, and which, in Reality, belonged to another. The Mode is agreeable to the Act for granting a Subsidy to his Majesty in the 22d and 23d Car. 2d. and tho' the Non-Resident may have no Connexions in this Province, but in Respect of Debts, yet those Debts, by any Attempts or Success of the Enemy, will be rendered equally precarious with those due to the Inhabitants; and in Justice they should be equally assessed for their Defence and Security. It may, however, be provided in the Bill, that any Tax imposed on such Debts, and paid by Virtue of this Act, may be Refunded by the Public, upon proper Certificates being produced, that a Tax had been paid for them in the Mother Country, or any of the Colonies. The Goods, Wares, and Merchandizes, belonging to Non-Residents, or the Inhabitants of this Province, are also exposed to similar Dangers, and they should be burthened with the same Imposition for their Preservation; but the Non-Resident may, on producing a Certificate as above, be entitled to the same Repayment; and as the Imposition of the Tax will not, in our Apprehension, in the least diminish the Importation of the Commodities of the Mother Country into this Province, or interfere with her Trade, we hope we shall not be liable to the Imputation of acting in a Manner either inconsistent with her Interest, or with the Intent and Spirit of our Charter. The Imposing a Tax on the Gains of Mechanics by their Occupations, in this Infant Colony, must, in our Opinion, be extremely Impolitic, as it would Discourage so useful a Set of Men, and who are much wanted, from coming into it; but the same Reason does not subsist with us for exempting those Officers from the Tax, whose annual Incomes or Salaries do not exceed £100 nor shall we recede from the Tax on the Officers or Clergy, as we are justified in it by the Example of our Mother Country, in the Acts for Imposing a Land Tax. The Tax on the Incomes of Lawyers and Physicians from their Professions, in Consideration that they depend entirely on their Study, Application and Industry, stands in the Bill at one Third less than that on Offices, Benefices and Employments, which we think to be the full reasonable Abatement. Tho' the Assessors are to rate Lands in Proportion to the Sum the Fee Simple would sell for, they will, we presume, be guided in their Estimation, by the annual Value or Profit that the Lands produce, or might, in their Judgment, produce, if Cultivated; and we believe, that in general, Tenants in Dower, and by the Curtesy, and other Tenants and Annuitants for Life, reap as great annual Profit from their Lands they so hold,

L. H. J.  
Liber No. 50  
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