

L. H. J. as Tenants of Land in Fee Simple. We apprehend that if it be
 Liber No. 50 attended with any Inequality, it will be in very few Instances, which,
 April 26 as they appear, may be remedied hereafter.

p. 114 Uncultivated Lands, 'tis true, yield no present annual Profit, but they are generally reserved in that State by the Owners from a Prospect of reaping considerable Advantages thereby hereafter; and as they are of Value, we suppose the Owners would regret the Loss of them, and should consequently be Taxed for their Security. But to prevent the Burthens falling on any Part of the Owners Estate, by the Payment of a Tax for such Lands, they may be sold, and the Money put out to Interest, which would yield Five ꝓ Cent. at least.

The Tenant's Power to Retain, we think, is plainly enough expressed, and adequate to the End of giving it; and tho' some Inconveniencies may arise from it, we apprehend, they will be but rare, and we don't think it would be proper, at this Time, to go into an Alteration of the Bill on that Head; if found to be a considerable Evil, it may be remedied hereafter; or if we can be made sensible, that the Clause is any way deficient for the Purposes intended by it, we would readily agree to amend it. The Oath appointed to be taken by the Clerk of the Loan-Office is so nearly in Substance and Words the same with that in the £40,000 Act, that we cannot think it needs any Alteration: Had you mentioned wherein you thought it materially varied, we should probably have agreed with you in amending it. The former Bonds of Officers have been heretofore made liable where a new Duty has been imposed on, and a new Trust reposed in them, of a Nature similar to the old, and not to be attended with any very considerable additional Labour, on a Presumption, as we suppose, that their Securities would have no Apprehension in such Cases of being made liable for a Breach. The Power given the Assessors by our Bill, so nearly resembles that given to the Assessors by the Land Tax Bills at Home, that we cannot be apprehensive of any Inconvenience flowing from it, as we have no Reason to doubt the Execution of it with equal Justice and Impartiality; and we presume the Experience of our Mother Country will justify our not admitting any Alteration in it.

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If ready Money lays at Hazard, it should be put some Way into Circulation, and then it will be of the Use Money was intended for. If there be Quantities of Plate so hidden from the World by any Person, that even his Domestics are unacquainted with it, it is become an useless Treasure; and it is Time it should some way be rendered useful to the Community, tho' the Owner may not choose to use it himself. There is little room to apprehend Rapine by the Discovery of our ready Money and Plate, by Means of this Bill; and we should consider, that through Fear of parting with a little, we may permit our Enemies to seize the whole of our Property.