sand pounds for his Majesty's Service, &c. Indorsed, "By the L. H. J. Upper House of Assembly, April 5<sup>th</sup> 1760. Read the first Time, and Liber No. 51 April 7 Ordered to lie on the Table."

And thus, "By the Upper House of Assembly, April 7, 1760. Read the second Time, and will not pass.

Signed p Order, J. Ross, Cl. Up. Ho."

And the following Message, viz.t

By the Upper House of Assembly, April 7, 1760.

Gentlemen,

We are equally desirous with yourselves to afford all reasonable Relief to the People of this Province in general, and the Land-Holders in particular, upon whom a very heavy Tax, by the great Deficiency of the Funds for sinking the 40,000 l. must in a short Time be laid, unless by some Bill to be passed this Session, including a larger Number of Contributors, that Inconvenience shall be obviated; but at the same Time that we are strongly inclined to relieve Individuals, we think it incumbent upon us to pay all the Regard to Public Faith, and consequently to Public Credit, which these very important Points deserve, and our present Circumstances will p. 205 allow.

In these Respects, as well as in some other, the Bill herewith returned with a Negative apears to us to be defective; but we are not without Hope of receiving another upon a Plan more consistent, and less liable to Objections, and have therefore taken the Liberty of recommending to your Consideration a Tax long experienced in this Province, and more equal, and less grievous to the People than a Land-Tax, together with the Appropriation, and Continuance of the Funds, mentioned in the Bill to have answered, or almost answered, the Ends for which they were created: The annual Produce whereof in future may be nearly estimated on a Review of the annual Income they have hitherto produced; and as we are informed that the Deficiency, which by the Law as it now stands, is to be made good by a Land-Tax only, has been calculated at about 26,000 l. we conceive this Sum may be discharged by these Means in Two Years from this Time, without any considerable Inconvenience, or just Cause of Complaint. The Public Faith and Credit must be preserved at all Events, and should you therefore not be inclined to fall upon some Method, for the Ease of the Landed Interest, less exceptionable than that proposed by the Bill we have rejected, rather than expose these to any Hazard, we shall be obliged to suffer the unequal Burthen on Land, imposed by the original Bill, to take Place.

Signed p Order, J. Ross, Cl. Up. Ho.

The House adjourns till the Morrow Morning at nine of the Clock.