

bill be brought in, and its preparation was entrusted to a committee of which Edward Tilghman was chairman. The bill was introduced on April 5. Under it the sum of £45,000 was to be raised, principally by the imposition of a tax based upon annual assessments upon incomes derived from fees and salaries of public officers, upon incomes of professional men and those engaged in trade, and incomes derived from land, and from taxes imposed upon the assessed value of personal property and land (pp. 89, 104). The course of this bill in the Assembly, its passage in the Lower House by a narrow majority, its rejection in the Upper House, and the acrimonious messages which passed between the two houses, are reviewed in detail in another section of this introduction (pp. xxxviii-xlvi). Passed at nine sessions by the Lower House and as often rejected by the upper chamber, the Assessment bill was not to be heard of again.

The longstanding boundary dispute between Maryland and Pennsylvania is brought to our attention when, a day or two following the passage of the Supply bill in the Lower House, the Governor sent a message, dated April 14, 1762, declaring that as it would be necessary for him to be in Newcastle, Delaware, at the beginning of the following week to attend a meeting of the commissioners appointed to execute the articles of agreement between the two provinces for running the divisional line, it was his wish that the session be brought to a conclusion not later than the end of the present, or the beginning of the following week (p. 124). The Lower House on April 16 in reply requested him not to put such a speedy conclusion to the session, but to allow sufficient time for the Assembly to complete the multiplicity of business before it of such importance to the country, including the preparation of an address to the King offering condolences on the death of the late sovereign and congratulations upon his own accession and marriage (pp. 132-133). From other sources it is learned that Sharpe wrote to Cecilius Calvert, Secretary to the Lord Proprietary, under date of May 11, 1762, that the Newcastle meeting had been postponed as the result of this delay until April 29. (*Arch. Md.* XIV; 53-54).

It was not until near the close of the session, however, that the Lower House found time to fire a broadside at Sharpe as the representative of Proprietary pretensions (pp. 138-143). The Governor in his opening message to the Lower House, dated March 20, 1762, had expressed the hope for a better compliance with the King's commands as conveyed through Egremont and Amherst, and that the Assembly would make prompt provision for a force of provincial troops. In this message he also expressed the hope that the Lower House would not impute to him its failure to secure funds to provide for the support of a Provincial Agent in London to represent the Province there. He declared that he had regularly transmitted to the King's ministers in London and to the Commander-in-Chief in America the journals of the Lower House, together with copies of the rejected supply bills, so that the home government might be fully informed; and that he had also sent a copy of the opinion of Attorney-General Pratt and the resolves of the Lower House