

his Lordship's, and their estates should be rated and taxed by officers, deriving their power from the sole nomination of a majority in the Lower House, they objected to the Lower House's assuming such exclusive power, and therefore proposed, that the Justices of the several respective county courts should be Commissioners within their respective counties, or, that a certain limited number should be appointed by the said Justices out of their number to execute the duty of Commissioners; or, that a number of Commissioners in each county should be agreed on, one half to be appointed by the Governor and Council, the other half to be appointed by the Lower House, saving to each side the right of making all just and reasonable objections to the persons to be nominated, in lists to be exchanged on both sides. But as the Lower House would not agree to either of these propositions, and refused to make any proposal themselves, in order to obviate the objections made by the Upper House, the bill dropt, and on that very account only; so that the other three points were never discussed at the conference. With what truth then can it be said or suggested, that the bill dropt by reason of the proposed tax on the Proprietor's estate or great offices? both which the Upper House were always willing should be taxed, though they did make some objections to their being subjected to what they conceived an unequal and unreasonable taxation.—“We object, say they, in their Message, (dated the 18th of April, 1758,) to the tax upon officers, whose annual income or salaries do not exceed the sum of 100 l. There is the same reason to tax Merchants, who by their occupations gain an equal income. The tax upon the other officers, as well as the clergy, we have no objection to, but in respect of the quantum, which we think, in point of equity, ought not to exceed one third of what is proposed by the bill; and that the same rule ought to be observed in the imposition upon lawyers, persons practicing physick, &c. These persons, whose offices and professions die with them, cannot be considered as having an interest for a longer term than for life; and the tax upon them ought therefore to be in the same proportion to the tax upon fee-simple estates, that an estate for life bears to a fee-simple, i. e. it ought to be one third part thereof.” Then with respect to the proposed tax upon the Proprietary's estate, the Upper House in their Message above quoted, say: “Although we agree with you in taxing the manors and reserved lands of the Proprietor, 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 colony in North America: We are apprised 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 the course which must terminate in the decision of his Majesty. 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

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