remainderman; yet as between landlord and a tenant rendering rent; and as between a tenant of a house rendering rent to a landlord, who himself pays rent over to a ground landlord for the same estate, the question is different; and the mode of adjusting the burthen of taxation, in such cases, is by no means so clear. The proportions and the mode in which a tax should be borne by those who hold distinct interests in the same land seems to have been attended with some perplexity every where; and it appears, that the matter remained long in doubt here, even if it can yet be considered as having been finally put to rest.

It has been laid down as a settled principle, that the citizens of every State ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State. The expense of government to the individuals of a nation is like the expense of management to the joint-tenants of a great estate, who are all obliged to contribute in proportion to their respective interests. In the observation or neglect of this maxim consists what is called the *equality or inequality of taxation. *Smith's Weal. Nations, b. 5, c. 2, pt. 2; Vattel, b. 1, c. 20, s. 240.* All taxes ought **254** to fall as equally as possible upon the fund which must finally pay them. The rent of houses, though it, in some respects, resembles the rent of land is, in one point, essentially different. The rent of land is paid for the use of a productive subject. The land which pays it produces it. The rent of houses is paid for the use of an unproductive subject. Consequently, a tax upon the rent of land falls ultimately upon agriculture, whereas a tax upon the rent of houses is paid finally from a revenue derived from the wages of labor, the profits of stock, &c. No tax should, if practicable, be allowed so to operate as to take away any part of the capital value of property; because it thereby tends to diminish the funds destined for the maintenance of productive labor. *Smith's Weal. Nations, b. 5, c. 2, pt. 2.*

These general principles have been incorporated into our Declaration of Rights, which declares, "that the levying taxes by the poll is grievous and oppressive, and ought to be abolished; that paupers ought not to be assessed for the support of government; but every person in the State ought to contribute his proportion of public taxes for the support of government, according to his actual worth in real or personal property within the State; yet fines, duties, or taxes may properly and justly be imposed, or laid with a political view, for the good government and benefit of the community." *Decla. Rights Mary. Art.* 13; 1650, ch. 26, s. 3; Articles Confed. Art. 8; 1 *Madison's Papers*, 250, 260, 502, 503, 506. The restrictions and regulations as to the taxing power of the General Assembly contained in this Article are of great importance; and