sons had particular estates carved out of the same inheritance, as in dower, or by the courtesy, or for life, or for any term of years exceeding five years, with reversions or remainders for life, in tail, or in fee simple, a just computation thereof should be made in proportion to the value of their respective interests, so that together they should amount to the full value of the land. And in making the computation, the tenancy in dower, by the courtesy, or for life in possession, or estate for fifteen years, without any valuable rent reserved, should generally be considered as worth half the value of the fee simple; but that this rule might be varied from as justice should require, considering the age and health of the tenant in dower, by the courtesy, or for life, and the chance of the remainder, or reversion, or the length of the term for years. (*x*) But it was the next year declared, that the estates of tenant in dower, by the courtesy, or for life, should be assessed as estates in fee simple, and the reversion or remainder be exonerated. (*y*) This continued to be the law for several years, when it was modified by an act declaring that land held by tenants in fee simple absolute, or fee simple conditional or executory, fee tail, in dower, by the courtesy, for life, or for years, without any valuable rent reserved, should be wholly valued to such tenants; but that if the tenant should pay the public the sum valued for the estate of any landlord, he might have his action against the lessor for the sum so paid, or deduct it out of the rent reserved, unless otherwise agreed between lessor and lessee; and such is the law at the present time. (*z*)

It seems, then, that after many changes in the mode of making an assessment of public taxes, it has been latterly considered that, in general, the true understanding of the constitutional rule, which requires the contribution from each person to be in proportion to his actual worth in property, is, that the proportion must be according to his actual worth in such property as he has it in his power to make annually profitable; not in unproductive abstract naked rights of property, which may never be beneficial to him; and the title to which he cannot be compelled to litigate. (*a*) The

(*x*) 1797, ch. 89, s. 41.—(*y*) 1798, ch. 96.—(*z*) 1803, ch. 92, s. 40 and 41; 1812, ch. 191, s. 35 and 36; 2 Eq. Ca. Abr. 62, 64; East *v.* Thornbury, 3 P. Will. 128; Nicholls *v.* Leeson, 3 Atk. 574; Gwynne *v.* Heaton, 1 Bro. C. C. 4, note; Sutton *v.* Chaplin, 10 Ves. 66; Adair *v.* The New River Company, 11 Ves. 429; Brewster *v.* Kitchin, 1 Ld. Raym. 318; Hughes *v.* Young, 5 G. & J. 68; Ram. on Assets, 134.—(*a*) Devonsher *v.* Newenham, 2 Scho. & Lef. 211.