

held to be not the property of the incumbent. So neither can tenants for life or years. They pay their tax on the valuation of the capital. It is true an office cannot be alienated, but the laws which forbade the alienation of conditional estates did not exempt the tenant from taxation. To all useful and beneficial purposes, for the time being, he has a property in the office as much as if it were his own estate. He enjoys the fruits, and it is right he should pay equal taxes for their enjoyment. It is a mere sophism on which a distinction in his favour can rest.

The principle upon which taxation is, at all, justified, is that he who pays, pays for the protection he has from government. The farmer is protected in his lands, his flocks and his herds: the attorney in his privilege, his fees, and the skill and knowledge to earn them: the physician in his drugs, his science, and his privilege; the officer in his salary, which is paid with unfailing certainty. They are all protected by the same shield, against the dangers of internal violence or foreign force. The worth of the protection is measured by the value of the income together with the certainty of its receipt.

It is therefore believed no just reason can be urged to exempt the officer, which does not alike exempt all others; and to appeal to the bill of rights for such a doctrine, would be to surrender the whole system of taxation contemplated in the constitution. Such doctrine does violence to its principles, and would lead, if sustained, to the entire subversion of the government.

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