

name in alphabetical order, his residence and occupation, and the amount of such yearly value, duly certified.

In so valuing income or profit derived from the application of personal labor and skill, you will be careful not to include any portion of that which is derived from property, also employed in the occupation,—and to value only so much of each citizen's income or profit as in your judgment is strictly referrible to his labor and skill in aid of such property—whether his own or other's.

You will be careful too, in valuing the profits of individual labor and skill in the service of others, to include in your estimate, not only any stipulated remuneration in money, but also, all the supplies and accommodations, if any, enjoyed by the operative in consequence of his employment or in pursuance of its terms. On the other hand, you are not to include in such estimate, what is paid by such operative for the assistance of others, or for materials or implements.

Your and his principal difficulty will be found, in valuing one's labor and skill employed in his own service or in the service of himself and his family only and about their concerns—no distinct rewards of such service being received. But the difficulty is precisely such as and no greater than every juror encounters, in finding what a man deserves for general service rendered to another without any stipulated reward, or what such service is worth.

Is he a farmer or planter? You have nothing to do with his land, or any other property or capital used in aid of it. Is he a merchant or mechanic, or of any other vocation? You have no business with his stock in trade or other capital. In either case your single inquiry will be—What is *his* agency in the concern worth? always remembering, that even “the eye of the master will do more work than both his hands.” He may be only, his own steward or intendant—What amount of pecuniary advantage, is the result of his care and management?

In no case are you to make any allowance or deduction, for account of the necessary or other personal expenses of the operative or of his family,—it being the gross value of his labor and skill with reference to such expenses, and not their nett value only, that the act seeks to ascertain and assess.

GEORGE MACKUBIN,
Treas'r. W. S. Md.

NOTE.—The first section of the act it will be observed, charges with the tax—

- 1st. The salaries and emoluments of all (except Judges) in the *public service*—whether as servants of the State directly, or of Corporations created by its authority.
- 2nd. The salaries and emoluments of all citizens, in the service of other citizens, or of *foreign* corporations doing business in this State.
- 3rd. The professional *income*, of all professions, faculties and *employments*—that is to say, the earnings of all those employed,