

Expence, Hazard and Trouble, to the Sheriffs, as in the Case of any other Collection. They are to give new Security in Three Thousand Pounds, and are held to the utmost Strictness in accounting, not only for the Monies which they should actually receive, but which they might, in the Apprehension of others, receive, their Bonds are liable to be put in Suit upon a Mistake, and at all Events they are to be charged with the Payment of their own Costs. To this we object, because the Commission will not yield an adequate Satisfaction to the Officer for his faithful and diligent Discharge of his Duty. And we likewise object to the Lodging of a Power in the Commissioners of the Loan-Office, to put the Collectors Bonds in Suit, contrary to the established Usage of placing it in the Supreme Magistrate.

We object to that Part of the Bill, which constitutes the Members of the Lower House, the sole Judges of the Allowances to be made to such Persons as have been put to an Expence in providing Necessaries for his Majesty's Troops in their Winter Quarters, because the Power you would assume on this Occasion is unprecedented; and we think ourselves as much concerned as you are, in the just and equitable Distribution of Public Money, as competent Judges of the Compensation which may be claimed, and have an equal Right with yourselves to determine upon the Subject.

The Persons exempted by the Bill from serving in the Office of Assessors, are the Members of both Houses of Assembly, Persons practising Law and Physic, and Inspectors only: To this Exemption we object, because others ought to be included, *to wit*, Clergymen, Magistrates, Sheriffs, Coroners, Officers of the Militia, Merchants, Factors, Clerks, Ordinary-Keepers, Overseers, Millers, Ferry-men, Mariners and other Persons, under like Circumstances.

The double Tax imposed by the Bill upon the real and personal Estates of Nonjurors, we can't agree to, in Conscience, Justice, or good Policy, as we think such a Measure must effectually Banish them: The first Settlement of this Province was made by the Roman Catholicks, who had been driven from their native Country by the Severity of it's Laws, and an Act for an unlimited Toleration of all Christians, passed in the Year 1640. Had a Spirit of Intolerance prevailed among the first Colonists, the Progress in settling this Part of his Majesty's Dominions had been probably retarded. After the Services these People have done in extending the Dominions of the Crown, and settling this Country; after they have been promised and allowed an Asylum here, and upon the Faith and Encouragement of an express Law, by the Means of an honest and laudable Industry, acquired a Competency for their Posterity to subsist upon, an Act of the Legislature, which must have the Effect of Banishing them, when it can't be proved that the Safety or Welfare of the Community requires that such an extreme Measure should take place, could not, we think, be defended upon any Principle of Justice or Policy.

We object to the Generality of the Tax upon Debts, and think, that (should it take Place in any Respect) it ought to be confined to Debts due to the Inhabitants of this Province; such Creditors as are Non-Residents bear their Proportions of the Taxes laid in the Mother-Country, or the other Colonies, and we share an ultimate Benefit from the Application thereof to the Defence of his Majesty's Dominions, and the Annoyance of the Enemy, the Common Cause of all *British* Subjects; and those who have no peculiar Connexions with the particular Interest of this Province, but in respect of the Debts due to them here, have a Concern or Property of too transitory a Nature to be put upon a Footing with that of the Inhabitants, whose whole Estates and Families are at Stake upon the future, as well as present, Safety of the Province. For the same Cause, we object to the Tax upon Ready Money, Plate, Goods, Wares, and Merchandizes, and other personal Estates belonging to Non-Residents, and for this further Reason, that it would be inconsistent with the Dependence we have upon the Mother-Country, and the limited Power of Legislation we derive from the Charter, to impose a Tax upon all Commodities imported into the Province from *England*.

We object to the Tax upon Officers, &c. whose annual Incomes or Salaries do not exceed the Sum of 100*l*. There is the same Reason to Tax Mechanics, 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 imposed by the Bill; and that the same Rule ought to be observed in the Imposition upon Lawyers, Persons practising Physic, &c. Those Persons whose Offices and Professions die with them, can't 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. We object to the Tax upon Tenants in Dower, or by the Curtesy, and other Tenants, and Annuitants for Life, because by the Bill, they would be obliged to pay for an Estate which they have not (*to wit*) an Estate in Fee, and they ought not to pay but in the Proportion that an Estate for Life bears to an Estate in Fee, *i. e.* one Third Part thereof. We object to the Tax upon uncul-