

& Reserved Lands should be made liable to the Tax & none exempted but such as remain still vacant; but to give you a clear Idea of what is meant by Mannour, Reserved & Vacant Lands it will perhaps be necessary to inform you that at times the Lords Proprietaries or their Agents have on an appearance of Copper or other Ore or on account of the extraordinary Fertility of the Soil or their Contiguity to Towns or His Ldps. Mannours ordered a Reserve to be entered on certain Tracts of Land; or in other words forbid those Officers who are empowered to sell grant or make away such Tracts on any Consideration whatever; these differ from the Mannour Lands in this that the latter are regularly & properly surveyed & the Description & Bounds of them entered in the publick Records, but the Reserved Lands have never been surveyed or laid out; are not distinguished or known by proper Names as the Mannours are but are in the Records described only in general Terms or words as "all the Land that lies between such & such Hills or Rivers or between two Roads for its Breadth & so many Miles for its Length &c" however parts or parcels of these Reserves are leased & His Ldps Agent receives Rent for the same as he does for those parts of the Mannours that are let to Tenants. Lands that are unoccupied or have never been taken up but are by His Ldps Land Officers to be sold to any that will purchase them at the Common Rates are called Vacant Lands, from such His Ldps receives no immediate Revenue & Profit; neither did our Assembly offer to burthen them tho the Pensilvanians had endeavoured to make their Proprietaries vacant Lands liable to the Tax that was proposed to be laid in that Province. Upon the Conference that I have already mentioned the Lower House receded from what they had at first insisted on so far; that instead of taxing all His Ldps Reserved Lands they agreed that only those parts of them that are actually leased out & pay Rent to His Ldps shall be made liable & that the Rest shall be deemed vacant & exempted accordingly, but the whole Mannours according to the true Contents of each whether tenanted or unoccupied are subjected to the payment of the Tax in the same manner & form that the Inhabitants Lands are. I think the annual Rents that His Ldps receives from such parts of his Mannours & Reserved Lands as are leased amount to about £2000, & it is supposed that His Ldps Proportion of the Tax imposed will in the five Years for which the Act is to endure be about £400 Currency. As many of the White Inhabitants abandoned their Plantations on account of the Incursions of the Indians & the unhappy distracted & defenceless Condition of the Province deterred People from taking up Land or making Settlements as usual His Ldps Revenue from Lands was £1600 less last Year than in the preceding the Interest of which as His Ldps Agent rightly observes is more than his proportion of the Tax at present imposed will amount to. Had the Assembly broke up at this time without making some Provision for the Defence & Security of the Frontiers it is more than probable that the towne Settlements for a great many Miles in Extent would

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