

given to Debtors to retain; our Objection to the Clauses relating to Debtors and Tenants, was, and still is, that no Breach of any Covenant or Agreement fairly made ought to have the Sanction of a Law.

As it seems you look into the Land-Tax Acts, it is a little extraordinary you did not observe, that wherever a Power to retain is given by them, there is an express Saving of Covenants and Agreements to the contrary.

There have been many different Modes of raising Money in *England*, as they have been thought suitable to the Exigency of Affairs, and the Circumstances of the People; and if the Citation of an Act of Parliament would be a sufficient Reason for imposing a particular Tax, it might be contended, that "all Esquires and reputed Esquires, all Gentlemen and reputed Gentlemen, and many others, who are not included in your Bill, ought to be taxed."

We still think that our Objection against the Tax upon Debts due to Non-Residents, and their Effects, and all Goods, Wares, and Merchandizes, imported into this Country from *England*, is well founded.

As to your Argument, that the Imposition of the Tax, will not diminish the Importation of the Commodities of the Mother Country, or interfere with her Trade, it does not satisfy us; for, though perhaps the Tax might not, and the whole Burthen would fall upon the People here, which we think it certainly would, yet it can't but be apprehended, that such an Imposition would give some Cause of Jealousy, be deemed to be inconsistent with our Charter and dependent State; and that it would be thought a prudent Measure by our Superiors, to check in the Beginning, any the least Step, that might tend, however remotely, to affect the Trade of the Mother Country.

Your Proposition of a Re-payment to Non-Residents, upon proper Certificates being produced, that a Tax had been paid in the Mother Country, or any of the Colonies, does not obviate our Objection: A Person, who has Goods, Wares and Merchandizes here, may be taxed in the Manner we have intimated, without being able to produce such a Certificate; and we can't but Remark, that altho' you seem to take it for granted, in the Scheme of your Bill, that the Acts of Parliament are executed in *England* with the Strictness that your Bill would be, if passed into a Law, in this Instance, you suppose the Acts of Parliament are not so strictly executed; for if you thought they were, you would be of Opinion, these Words of the Acts of Parliament, "Be it Enacted, That every Person having any Estate in ready Money, or in any Debt whatsoever, owing to them within *Great-Britain*, or without, or having any Goods, Wares, Merchandizes, or other Chattels or personal Estate whatsoever, within *Great-Britain*, or without," would be sufficient to shew, that Persons living in *Great-Britain* are taxed there for their Credits and personal Estate here.

We have not proposed a Tax upon Mechanics, nor do we desire that it should take Place: We have said, that such Officers as have not greater Incomes than Mechanics, ought no more to be Taxed than Mechanics: Those Officers would be Taxed with others for all their real and personal Estates, and this we thought, and still think, would be sufficient.

As you assign no other Reason for insisting upon the Tax upon Officers, and the Clergy, than that it has been imposed in *England*, we hope you'll not any longer insist to carry it further than we are willing to admit. If by your Assertion, that they have been Taxed in the same Manner in the Land-Tax Acts, you mean, that they have been included in some Land-Tax Acts, we admit it, and so have many others whom you have not included; but if you mean, that all Officers, and the Clergy of *England*, have been Taxed always, or in the Land-Tax Acts, which have passed in the present Reign, in respect of their Incomes arising from their Offices and Benefices, we deny it; and you'll find that we have Reason for denying it, if you'll look into these Acts; nor can we see any Reason for an Imposition of an heavier Tax upon Officers and Clergymen than upon Lawyers and Physicians.

The Objection we made to the Tax upon Tenants in Dower or by the Curtesy, and other Tenants and Annuitants for Life, you have, in no Sort, obviated: The Presumption or Supposition that the Assessors will pursue a different Method in ascertaining the Value of Lands, than that which is expressly prescribed by your Bill, is not to be admitted; and to leave Matters to the Incertainty of Supposition, or not to prevent Doubts, because Remedies may be applied after the Inconveniencies shall have been felt, when a Bill is under Consideration whether it should pass into a Law, would not be acting with that Prudence and Caution which ought to be observed.

By your Bill, the Assessor is to value the Fee Simple as it would sell for in his Apprehension, whatever might be the actual annual Profit of the Land, or whether it would yield any Profit or not, and the Assessment is to be made upon the legal Possessor according to the Valuation of the Fee Simple, whether his or her Estate may be for Life or in Fee; it is therefore plain and evident, that as the Tax is not imposed upon the actual annual Value, these Tenants for Life will pay in many Instances for that which they have not.

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