

U. H. J. whose Estates and Families are at Stake upon the future as well as
 Liber No. 35 present Safety of the Province.
 April 18
 p. 276

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 Dependance 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 this Province from England.

We object to the Tax upon Officers & whose Annual Incomes or Salaries do not exceed the Sum of £100:

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.

These Persons whose Offices and Professions dye 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 for Life and Annuitants, 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 ffee. /: e:/ one third Part thereof:

We object to the Tax upon uncultivated Lands yielding no Profit because such a Tax would fall upon the real and personal Estates of the Owners yielding a Profit which are otherwise taxed by the Bill; we object to the Power given to Tenants to retain which is either not expressed with sufficient Precision or is inadequate to the End of giving it.

The Tenant is empowered to retain 1/: out of every 20/: Rent, should therefore the supposed Annual Value of the Land, which is to be estimated upon a Presumption that the Sum at which the Fee simple would sell would produce 5. 7 Centum fall short of the Rent reserved, which may be often the Case as the Value of the Fee simple is to be determined by the Assessors, the Sum the Tenant would be entitled to retain would exceed the Tax he would be liable to pay this Circumstance may arise from the Difference which may happen, between a presumptive or imaginary annual Value, and a stipulated or real one.

The Oath appointed to be taken by the Clerk of the Loan Office, in our Opinion is too comprehensive, and ought to be confined to