Doylestown May 8. 1862

Dear Sir

Our Court being now in session I have but little opportunity of examining the question but I give you my views as at present advised. The Court of Com. Pleas (Judge King) in the case of Phil Lib Co v Ingham 1 Wh. 75 decided that the principal of the ground rent was chargeable for taxes to the Company but the Sup. Court on page 79 seemed to think that under the Act of 1799 it was not taxable at all. But the Comp agreed at the time to pay the taxes on the ground rent and I have always paid them. The act of ~~22~~ 19 April 1843 (passed since the decision in 1. Wh.) declares that all lots of land & ground rents are taxable (see Pur. Dig 787 Sect 98 — and the act of 22 Apr 1846 provides that if no provision is made in the Lease that the lessee shall pay the taxes on said ground rents that the Assessors shall estimate & assess the same to the owners thereof. It would