

TAXES in every free state have been, and ought to be, as exactly *proportioned as is possible to the abilities of those who are to pay them.* They cannot otherwise be just. Even a *Hottentot* would comprehend the *unreasonableness* of making a poor man pay as much for "defending" the property of a rich man, as the rich man pays himself.

LET any person look into the late act of parliament, and he will immediately perceive, that the immense estates of Lord *Fairfax*, Lord † *Baltimore*, and our *Proprietaries*, which are amongst his Majesty's other "DOMINIONS" to be "defended, protected and secured" by the act, will not pay a *single farthing* for the duties thereby imposed, except Lord *Fairfax* wants some of his windows glazed; Lord *Baltimore* and our *Proprietaries* are quite secure, as they live in *England*.

I MENTION these particular cases, as striking instances how far the late act is a deviation from *that principle of justice*, which has so constantly distinguished our own laws on this continent, and ought to be regarded in all laws.

THE third consideration with our continental assemblies in laying taxes, has been the *method* of collecting them. This has been done by a few officers, with moderate allowances, under the inspection of the respective assemblies. *No more was raised from the subject*, than was used for the intended purposes. But by the late act, a minister may appoint *as many officers as he pleases* for collecting the taxes; may assign them *what salaries he thinks* "adequate;" and they are subject to *no inspection but his own*.

IN short, if the late act of parliament takes effect, these colonies must dwindle down into "COMMON CORPORATIONS," as their enemies, in the debates concerning the repeal of the *Stamp-Act*, *srenuously insisted they were*; and it seems not improbable that some future historian may thus record our fall.

"THE eighth year of this reign was distinguished by a *very memorable event*, the *American colonies* then submitting, for the *FIRST* time, to be *taxed* by the *British* parliament. An attempt of this kind had been made about two years before, but was defeated by the vigorous exertions of the several provinces, in defence of their liberties. Their behavior on that occasion rendered their name very celebrated *for a short time* all over *Europe*; all states being extremely attentive to a dispute between *Great-Britain*, and so considerable a part of her dominions. For as she was thought to be grown too powerful, by the successful conclusion of the late war she had been engaged in, it was hoped by many, that as it had happened before to other kingdoms, civil discords would
afford

† *Maryland* and *Pennsylvania* have been engaged in the warmest disputes, in order to obtain an equal and just taxation of their *Proprietors* estates: But this late act of parliament does more for those *Proprietors*, than they themselves would venture to demand. It *totally exempts* them from taxation----- tho' their vast estates are to be "secured" by the taxes of other people,