

and ways to raise the sums granted with the greatest ease and Equality to all his Majesty's subjects, partly by a tax upon lands and tenements and personal Estates, and partly by an Excise upon Liquors, and by Customs or Duties laid on goods and Merchandises, and by other ways as they and their wisdom Judge to be most and proper. Which Acts and Statutes being settled and adjusted by the Commons and Approved of by the Lords, have afterwards the Royal Assent, and thereby become Acts of Parliament binding on all the Lieges. Wherever the sum of one Million Nine hundred ninety seven thousand seven hundred and sixty three pounds eight shilling four pence half penny sterling is Enacted to be Raised in England on land and other things usually charged there for granting an Aid to the Crown by a land tax, Scotland is charged by the same Act with a further sum of forty eight thousand pounds free of all charges as their quota to such tax, and so proportionably for any greater or lesser sum raised in England by any such tax Act of the Union.

Anciently, that taxation in Scotland might be Raised more Equally off particular lands there was a general Valuation Made of all the temporal lands in Scotland, when the Scots were at peace with England, called the Extent or Retour, because Express in the Actour or Return of the power of an heir to the Plenary. Long thereafter another higher Valuation was Made when these Nations were at War, in which lands in Scotland on the south border were not much higher Valued: but the Valuation of the other lands was Greatly Raised, being in some places the quadruple in some the quintuple, and in others the sextuple of the former; the commonly a Merck Land in the first Valuation, was commonly Esteemed worth a four Merck Land in the second, called the four Merck Land also in the same sense were some others differently Valued. But which Valuations are very far below the Value to which lands are now Imputed. The first Valuation came then to be termed with respect to the second, the old Retour, or

old Extent or the Valuation temporis pacis in time of peace, and the latter, the New Retour or Extent or the Valuation Nunc et tempore belli. Our Lawyers differ about the Reason of these Expressions, and for Making extent higher than the first. For Thomas Craig (Fond. lib. 2. tit. 17. § 3) Declares, he could never satisfy himself in that Matter particularly why the old Retour is called that which was Made in time of peace; but Conjectures, that by the time of peace, is meant the Day of our forefathers who are said to live in peace. Some think the second Extent was Raised higher than the first, because the first was made in time of peace and the second in time of War with England, stat. Just. lib. 3. tit. 5. § 36 Milnes is observ. on Act 36 Parl. J. 3. others imagine, that both these Valuations were Made in time of peace according to the then Rents and profits of lands and Value of Money. For that, when a Nation is in the state of War, there can be no certain ordinary Value of land, which are commonly laid waste and Unlaboured: and there was no Reason to tax the land of heritors who served personally in the War, and drew little profit out of their lands, by Reason of the General Calamity, there do verb. signif. verb. Extent. But that opinion seems most probable which attributes the Making of the old Extent to a peaceable time, and of the New to a time of War. Because the Casualties of Superiority (which were then a great part of the Patrimony of the Crown) being Estimated and paid conform to these Extents; it was Reasonable to Make a higher Valuation of the property in time of War for increasing the Kings Revenue, to answer the Exigencies of the Government in Maintaining the War; than the former made in time of peace, when the Royal Dignity was more easily supported and the Value of Money was very low. This sentiment is Confirmed from that head of the Brief of Mortmainstry, Appointing the Inquest for serving heirs to try, quid terre Valeant Nunc et in tempore pacis where Nunc i. e. by the New Extent, must be Understood of the time of War, being set in Contradistinction to the time of peace; but also from there being little or no Alteration by the