

Now Extent in the Valuation of border lands, that lay  
 most Exposed to the Incurfions of the Enemy. Taxations  
 were at first Raifed conform to the last Roll of the old  
 Return or Extent; and then after according to that of the  
 new Return or Extent. Which now Extent was not only  
 the Rule of paying Subsidies, but also of Estimating the  
 new entry and Relief, <sup>in</sup> ward holdings. That Taxations  
 might be the more Equally Raifed off the Clergy, the  
 Pope of Rome in the Reign of King James the third  
 sent Cardinal Bagimont to Holland in quality of Legate,  
 who called before him all Beneficed persons to give up  
 the Value of their Benefices upon Oath; and Made a  
 standing Rental of them, called Bagimonts Rolles conform  
 to which all Benefices were ordained to be taxed Act  
 44 Parl. 6 J. 3. The Pope and King together after Raifed  
 Decimas papales & saladinat. Sometimes the pope  
 for his own Private Ends, or to Advance some Ecclesi-  
 astical Intrigue, required them; and if Refused, the  
 Nation was sure to be Intolerated, till which Inter-  
 dict was taken off, no Church ordinance durst be  
 the ministr'd. The Popish Clergy in England Under  
 the boundless Influence of the proud Bishop of Rome  
 arrogated a power in their Convocations, to impose  
 taxes and Levy Money Upon themselves, and to give  
 and Raife Aids for the King, called Benevolences. In  
 Many cases, and for such purposes, as the Common  
 of the Kingdom Judged Unnecessary and Inconveni-  
 ent, which Aids so given by the Clergy, when the  
 Monastries possessed vast Tracts of land, amounted  
 to little less than what the Parliament could give  
 and Levy on the Aids of the Nation besides them  
 Which Grand power produced a pretence for  
 the Clergyes Assuiming and Claiming to be  
 a Distinct Estate in the Government, In depen-  
 dant of the two Estates of Lords and Commons,  
 Roger Stobich Britanick Constitution Chap. 3 Sect  
 The Valuation of the Church Lands, which was made for the Pope by the Bishop of Norwich was called  
 Taxation of the Clergy

The Statute of Henry 3. which the Pope refused to give to the King a Roll of all the spiritual Courts for 1215 & 1225.

in Scotland

This old way of Levying Subsidies Continued till  
 Oliver Cromwells usurpation Anno 1656 when supply  
 to the Government was Raifed by way of Assessment.  
 King Charles 2 having in the Year 1661 after his third  
 Exile signified his Royal Resolution not to Raife  
 Any more Taxes, the Parliament of Scotland in Conside-  
 ration thereof Granted to his Majesty a life Rent Year  
 by Annuity of 40000 pound sterling by an Excise and duty  
 upon Goods Act 1385 14 Sept. 1 junct Act 25 Sept. 3 Parl. 17th  
 2. Which in the Year 1685 was Annexed to the Crown  
 for ever Act 2 Sept. 1 Parl. 7. y since which time subsidies  
 out of the land Rent and Tithes imposed, but by a Volun-  
 tary offer made by the Parliament in Name of  
 the subjects to the sovereign. So the ancient Method  
 of Raifing subsidies on the land was Revived by the  
 Convention of Estates 1665. But the Rentals of good  
 born lands being higher than those of other kinds,  
 and the Rents of proclaves and their Wastall Much  
 impaired by Valuations of tithes and Mines had been  
 raised, there was a New Valuation of Scotland Made in  
 the Year 1660, when the whole Land Right was given  
 up as then possessed. Since which time there have been  
 Revaluations of Particular shires, Viz. Berwick, Herts,  
 Yorks, Inverness. According to which Rentals all taxes  
 are now Raifed by way of Poll or Royal aid or supply.  
 Whose of such a quantity is imposed upon the shires  
 and shire towns, and so Much on the Burghs, which is  
 a fixed part of all general taxations Act 111 Parl. 11 J. 6  
 Rates and paid by the particular burghs, according to a  
 tax Roll Established by the Convention of Burrows,  
 upon the foot of an Imaginary total standard or Roll of  
 100 pounds. Of which some Burghs are assessed to pay  
 six shilling, some 12 shilling, some to pay and so  
 proportionably every one according to his ability when  
 assessed on Act 25 Parl. 6 J. 4 & Act 111 Parl. 11 J. 6. The  
 fixed part of the publick taxations laid upon the  
 Burrows in general, is not to be Altered Act 111.