

But the Convention of Burrows do alter the taxation of any particular Burgh according as they flourish and grow Richer, or Decay and turn poorer. If any Royal burgh resign its privileges and Common goods to the Convention that burgh's proportion of the tax shall be imposed upon the Rest; but no burgh by throwing up its privileges, without also surrendering the Common good thereof, will be eased of such a burden which the Common good was allotted to pay, *videlicet* *obsequ. on d. Act. iii.*

The Levying and Applying the land tax within shires and shirewritings is ordered by Commissioners of Supply named by the Parliament; and the Levying and bringing thereof within Burghs, is ordered by their respective Magistrates for the time being. Which Commissioners of Supply and Magistrates of Burghs are empowered to prescribe Rules and orders within their respective shires and Burghs, and to name their own Clerks and Collectors for gathering the Supply for whom they are answerable, and to allow them such fees as they think fit over and above the Supply. The Commissioners of Supply in their respective shires are authorized, upon Complaint made to them of any Inequality in the present Valuations either betwixt one parish and another in the same shire, or particular Burrows Lands within one and the same parish and shire to rectify the same where they find them Unequal; and for that Effect to take trial of these Valuations in the way and Manner prescribed by the Act of the Convention of Estates 1667. But when the Rectifying of any Valuations are determined, a third part of the Commissioners of Supply in the shire must be present; and such Rectifications only take effect for subsequent terms after adjusting thereof. A Royal Burgh and the lands within its territories being Valued jointly in the Rest of that shire to a certain sum; forty Years ago of payment by the Magistrates of the whole Quota of the said Rest due for the said lands as well

well as for the town's property, was not sustained as a sufficient ground of Immunity to the Vassals from paying their share of the said Rest in time coming 20 July 1710 Magistrates of Paisley contra their Vassals. Nor yet from being liable for their proportion thereof for some years bygone 13 Feb. 1711 Inter *Edom.* partly, for that the Patrimony of the Burgh ought not to be applied for paying the private Debts of Burrows or other Burghs, but only for supporting the publick Expences of the Burgh, and the Magistrates who are but Administrators will not misapply it to any other End. partly, for that Rest is *Debitum fundi* by positive Law upon all Lands not expressly exempted, and is of the Nature of Annual Prestation, being imposed from Year to Year, and the Magistrates payment of their vassals proportion thereof was *Mora facultatis*. Therefore the said total Rest was ordained to be imposed and proportioned by Commissioners of Supply of the shire upon the whole Lands in property and superiority liable in Rest according to the Real Rent thereof to be proved by these Commissioners *Edom. inter Edom.* The land tax within Burgh, is proportionably imposed upon the Burrows for their houses, Merchants and Artificers for their trades and Employments by stout Masters (called in England *Assessors*) who when such a tax is to be levied take a survey of the present Revenue of the houses and tenements and of the profit that Merchants and Artificers make by their trades, and Rate and Assess them proportionably. Which Assessment of particular tenements or for trades, is raised or lessened in proportion to the augmentation or diminution which happens in the Revenue of such houses or in the gain of traffickers; or may cease entirely, as when houses are waste or if perished by fire, or when particular persons are unable to be rated for trades, have given over all trading *l. 4. § 1. de Benefic.* And this augmentation or diminution should of the Assessment of particular