

heritors or traders; Diminished or Augmented the Assessment  
 of others: for there is no Change thereby in the Burghs pro-  
 portion of the General tax. In the End that Members of  
 the College of Justice who are heritors of houses in Edin-  
 burgh, may be fairly and Equally assessed for the Land tax,  
 a Distinct Court must be Made upon the City and sub-  
 urbs for the said Impositions, and so Much More only as may  
 Defray the prudent Charges of Collecting. In which Asses-  
 ment, no Exceptions should be given to any persons or  
 lands, whereby Members of the College of Justice  
 might be farther Burdened. And the Lord of Session  
 from time to time Name one Advocate and one Writer  
 to the signet for each Quarter of the Year, to Meet with  
 the shent Masters Appointed by the Magistrate at  
 the taking the survey and Value of the houses and of the  
 trade of Burghes, and to be present at Imposing the  
 shent, upon previous Information of the time of the  
 shent Masters Meeting by the Magistrate to the Pre-  
 sident of the session, the Dean of faculty of the Avoca-  
 cates, and the keeper of the signet, ten days in term  
 time, and 20 days during the Vacation 27 Feb. 1687 The  
 case of the College of Justice contra Goum of Edinburgh  
 Records in the Books of Privy. All Executions real  
 and personal may pass at the Instance of the Collector  
 General and the Collectors of the Respective shires  
 and burghs, against all persons Deficient in payment  
 of their proportions of the Land tax, viz. Arrestment  
 and pointing of their Goods, Imprisonment of their  
 persons. And for the More Effectual payment, Or-  
 dinary the Commissioners of Supply May Authorize  
 the Collectors to send post-writs to quarter upon  
 Deficients.

The Land tax raised in shires flowertries and  
 burghs in Scotland is paid in free of all Charges to the  
 General Receiver at Edinburgh who is Accountable  
 for the same to his Majesty in his Exchequer.  
 And it being given for a General use, cannot be

Other ways Applied Act, Parl. 2 J. 4. Wickensie offen. on d.  
 Act g. V. d. 15 December 1666 Lord Colvil contra Generals of  
 Culross where it was found Unwarrantable to add any thing  
 to the shent Roll for the Charges of gathering the tax-  
 ation, Unless with Consent of the whole Heritors, and  
 that the taxation ought to be uplifted gratis off paid  
 without a Charge and that the Lord should Modify Ex-  
 penses Against those Heritors who do not pay till they  
 are pursued for that End.

The Roman Law allowed the Greek a tacit Hypothec  
 in Lands for taxes and tribute Money l. 1 C. In quibus. Pand.  
 pign. vel Hypo. tax. contrab. l. 1 C. Si Propter public. pofit.  
 Which could not be disappointed by any private paction  
 l. 42. De paction. But in ... Competition of the Creditors  
 of a Bankrupt Collector of Supply, no preference was  
 Allowed to one deriving Right from the General Re-  
 ceivers by assignation to a publick debt due to the Greek  
 for the Common Debtors Intromission with the supply,  
 and paid to them by the Assignee 8 Feb. 1706 Hamilton  
 of Wislens contra Creditors of Pleland.

Post was ordained to bear Annual rent after five  
 Months from its falling due Act 2 sess. 2 Parl. J. 7.

No persons liable in payment of the Land tax are  
 holden to produce their Discharges or Receipts of the  
 same after three Year from the Respective terms of  
 payment, Unless that Diligence be done by Denunciation  
 or before Elapsing of the three Years. In which case  
 of Diligence by Denunciation one Year further is  
 only added to the said three Years, and None are holden  
 to produce their Receipts thereafter.

In the year 1727 Exporters of Merchandises without  
 paying Custom, were appointed to be banished Act  
 101 Parl. 7 J. 1 But that Law went into Disuse