

the Extraordinary public burdens, such as Coss and Mon-  
 tinances, except in so far as the Genants believe the  
 heritors thereof 22 Feb. 1670 the C. of Cassils contra E.  
 Cassils. By the Canon law, tithes must be paid off the  
 whole head without exacting of Coss or tribute Money  
 c. cum Non fit 33 vers. statimius X de Decimis, Burg. Lov.  
 Jurisprind. Consult. lib. 1 tit. 8 Def. 136 n. 1. 2008. Indocere  
 Cal. lib. 1 tit. 3 cap. 1 n. 12. But in Scotland tithes pay  
 coss as well as the Land. The foreign Estate or  
 Domus are not liable to pass Coss or tribute l. 9  
 s. 8. ff de publicanis & Vectig. With us in Scotland, because  
 ever since the Excise was annexed to the Crown, Coss  
 or supply hath been imposed only by the parliament  
 Voluntary offer to the Sovereign; a fee duty reserved  
 by the King in a Charter of lands of his property,  
 was found not liable to Coss even after a Disposition  
 thereof by the Crown in favour of a subject 13 July  
 1711 B. Montrose contra Genants of Kilpatrick. The  
 town of Edinburgh were in use to exempt from  
 all assessment for the land tax, Magistrates, Ward  
 Masters, tenements belonging to Crafts and the  
 town common good consisting of land or foundations  
 not bearing burden with the shire. And the Chiefe  
 Must now be stated, that Members of the Colledge  
 of Justice be not further burdened by their Im-  
 munity, the town may lay on the proportion of  
 those formerly in use to be exempted, upon their  
 own Neighbours, not being Members of the Colledge  
 of Justice 27 Feb. 1687 The Colledge of Justice contra  
 town of Edinburgh. Now the Lords of session  
 are exempted from paying taxes Vid. Vol. 1 pag  
 1749. Receipts of public burdens are presumed  
 to have been allowed by the Master of the Ground  
 to the tenant in the first end of his Rent, who had  
 got a Discharge of his whole Rent; Unless the  
 tenant be instructed by writ or the Masters oath, that  
 such Receipts were not allowed to him: About the  
 Master

Master by a Plea in the tack was to believe the Genant  
 of all such public burdens, and the Receipts of payment  
 were still in the Genant's hand 2 December 1664 Teateh con-  
 tra Peterfon.

Tit. 2.

Concerning other public burdens.

Besides the public taxes for supporting the State  
 and Government of the whole Kingdom, there are other  
 public burdens and Expences to which heritors and  
 Inhabitants of particular shires and burghs are liable  
 for the Benefit of the place where they reside or their  
 lands lie. Whereof some are Inherent, and other Imposed  
 by their Respective Communities.

sect. 1.

of Inherent Public Burdens.

If by any accident, such as a flood, a high way is  
 taken off or rendered Impassable, the proprietors of  
 the adjacent fields are bound to furnish a high way,  
 without having power to sell what they lose by that  
 Means l. 14 infim. ff quom ad feritas. Amica 69 or it is a  
 Casualty which turns their fields or a part of them into  
 a high way; and the Situation of their lands engaged  
 them to suffer this Event. But this is to be understood  
 of an ancient high way: for if by Reason of publick  
 Convenience, a way were changed to make it shorter,  
 or to make a way all together new, it would be neces-  
 sary to indemnify the particular persons for the share  
 of their Grounds that goes to the making this new  
 way, See Lord Curies &c.