

our land-tax, that the disproportion will increase with the success and industry of the planters, and the value of one thousand pounds a year, pay less in one place, than four hundred in another; as is the case now of our northern and southern counties, the former being improving, the other long since improved to the utmost; so it must happen in the colonies, where we have seen Pennsylvania make a better acquisition in fifty, than Virginia in two hundred years; and the remedy of the proportion not so ready as may a first sight appear.

For if the tax is laid immediately as the land improves, it may mar industry, and impede such improvement, and to ascertain when, otherwise it should be laid, is the present difficulty; but however, rather difficult than impracticable.

There is besides, a vast variety of matter which schemers rarely reflect on, and which thoroughly to discuss, would be too extended for the present bounds of this design; but there is one article that seems so much superior to the rest, as to require our principal attention, who is to have the direction of the public money? I remember