

Both these, *i. e.* Estates and Consumption, must be considered, to make a Tax equal; whether it be on Houses, or a Capitation: And therefore the Difficulty of doing this, is equal against both; or else both must be got over in the same Manner, and by the same Means.

Estates—ought to be considered; because there are some Men who live under their Estates, *who* ought to pay by the first Maxim. Consumption—because there are others who live above their Estates, and who do now pay according to their Manner of Living, or Consumption, therefore no actual Injury is done to them, though at first Sight it may appear otherwise.

Consumption ought to be taxed for another Reason; which is, that there are some Estates which cannot be taxed originally, and yet are so ultimately, by the Consumption; which, I believe, includes
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