

“ for the erecting of a Common Gaol in each of the Districts of *Quebec* and *Montreal* respectively; and the means for defraying the expences thereof.” And we could not learn that the Merchants of this Country had taken the means to obtain Your Majesty’s disallowance thereto, without conceiving it our duty to submit to Your Majesty the motives which induced us to offer You the supply proposed by this Act, and our humble prayers that it may not be disallowed.

We therefore humbly beseech Your Majesty, that You will graciously be pleased to receive the supply offered by this Act, and to withhold Your Royal disallowance therefrom.

Your Majesty’s Dutiful and Loyal Subjects from the reiterated experience of Your constant attention to their happiness, have every reason to hope that their application, the object of which is ardently desired by the people of this Province, may meet with success.

And as in duty bound, Your Majesty’s Faithful Subjects will ever pray for the Honour, Preservation and Prosperity of Your Majesty’s Sacred Person, Your Family and Government.

MEMORIAL, containing the motives which led the Assembly of *Lower-Canada*, to adopt in preference to a Land Tax, the mode of taxation contained in the Act of the Provincial Parliament of *Lower-Canada*, passed in the 45th year of His Majesty’s reign, cap. 13. intitled, “ An Act to provide for the erecting of a Common Gaol in each of the Districts of *Quebec* and *Montreal* respectively; and the means “ for defraying the expences thereof.”

The Assembly considered that there was no comparison to be made between this Country and Europe as to the propriety of a Land Tax.

In the Mother Country and other Countries of Europe, where Agri-