

In your third resolution you have resolved, “ that the elective franchise in the Scotch counties, during nearly two centuries, has rested upon the well-known valuation of county lands and fishings, made by Parliamentary Commissioners in 1674, which, at the Union, was taken as the data for ascertaining the land tax, and has ever since been recognized and acted upon, both by Parliament and people, as the measure of every public and local assessment; and it is the decided opinion of this meeting, that, as far as regards the qualification arising from ownership of lands, no criterion equally safe and judicious, and, at the same time, more sound and permanent in its nature can be devised.” I do not mean to deny that this well-known valuation or cess-roll has been recognised “ as the measure of every public and local assessment.” But, Gentlemen, I mean, in the name of common sense and justice, and leaving reform out of the question, to deny “ that in so far as regards the qualification arising from ownership of lands, no criterion equally safe and judicious, and, at the same time, more sound in its nature, can be devised.” I admit its permanency, because we know that when the valued rents of lands are ascertained, they cannot afterwards be altered; but I assert, that this very permanency is the greatest objection to your resolution.

Now, keeping in view the permanency of the valued rent, do you, Gentlemen of the Majority, mean to assert, that all the different lands in the county now bear exactly the same relative proportion in value that they did when the well-known valuation was taken? Unless ye assert this, your criterion is unjust.