

The objectionable features of the duty would be greatly lessened were it a moderate rate *ad valorem*, in place of a specific duty, and were it imposed upon the better, as well as the poor grades of timber. If the saw-mill interests is to be benefitted by export duty, the timber made liable to the duty should be the good quality, which is exported in the form of masts, spars, a d square pine, and not the rough sapling pine which comprises the saw-log export of the County of Norfolk. The good qualities will pay to manufacture, but the class of stock upon which export duty is now levied will not. Of course no modification can remove the objection that the duty is a special tax upon the owner of the pine, but it might be made to confer benefit upon some Canadian interest to an extent equal to a portion of the loss sustained by the owner of the pine timber, which it certainly does not do at present.

THE EXPORT DUTY AND THE SETTLER UPON NEW LANDS.

The export duty bears with greater hardship upon the settlers on the new lands of the County of Norfolk, than upon any other class. It reduces the value of all his pine suitable for saw-logs, one dollar per M. on the stump. It reduces the value of shingle bolt timber and of elm and basswood timber one dollar per cord on the stump ; or to speak more correctly, it taxes his coarse saw-logs, his shingle bolts, and his stave bolts, more than they are worth on the stump, unless the timber is very close to the port of shipment. And not only is the stumpage value of certain classes of timber entirely obliterated, but the total sum received for coarse saw-logs, and for shingle and stave bolts is, unless under exceptional circumstances, an inadequate compensation for the labor necessarily performed in preparing and delivering the articles at the point of shipment. Before the imposition of the export duty the same class of timber, after yielding extensive employment, at good wages, to men and teams engaged in preparing logs and bolts, and transporting them to the points of delivery, left the settler, as stumpage, a sum sufficient to pay in whole or in part the cost of clearing. This ability to secure profitable employment, and a fair sum above good wages for removing coarse and refuse timber from lands, was a great boon to the settler, and led to the rapid settlement of wild lands,