

lands, rank as and are considered to be first-class lands. All other lands, other than timber lands, shall rank and be classified as second-class lands. Timber lands (that is, lands which contain milling timber to the average extent of 8,000 feet per acre west of the Cascades—Coast Range—and 5,000 feet per acre east of the Cascades—Coast Range—to each 160 acres) are not open for sale.

The minimum price of first-class lands shall be \$10 per acre and that of second-class lands \$5 per acre: Provided, however, that the Minister of Lands may for any reason increase the price of any land above the said prices.

No improvements are required on such lands unless a second purchase is contemplated. In such case the first purchase must be improved to the extent of \$3 per acre before any steps can be taken to acquire the second.

When application to purchase unsurveyed land is filed the applicant shall deposit with the Minister of Lands a sum equal to 50 cents per acre on the acreage applied for. When the land is finally allotted the purchaser shall pay the balance of the purchase price. Surveyed land may be purchased by paying 25 per cent. of the purchase money on application and the balance in three equal annual instalments, with interest at 6 per cent. per annum. This class of land it is not necessary to stake, nor is advertisement necessary.

The Government does not employ or authorize agents to sell land.

South African war scrip is not accepted in payment for Crown lands.

## TAXATION.

Outside of incorporated cities, towns and municipalities, the taxation is imposed and collected directly by the Provincial Government and expended in public improvements, roads, trails, wharves, bridges, etc., in assisting and maintaining the schools and in the administration of justice.

The rates of taxation imposed by the latest Assessment Act are as follows:—

On Real Property .....	½ of one per cent. of assessed value
“ Personal Property .....	½ of one per cent. of assessed value
“ Wild Land .....	4 per cent.
“ *Coal Land, Class A .....	1 “
“ †Coal Land, Class B .....	2 “
“ Timber Land .....	2 “
“ Income of \$2,000 or under .....	1 “
“ Income over \$2,000 and not exceeding \$3,000 .....	1¼ “
“ Income over \$3,000 and not exceeding \$4,000 .....	1½ “
“ Income over \$4,000 and not exceeding \$7,000 .....	2 “
“ Income over \$7,000 .....	2½ “

\*Working Mines. †Unworked Mines.