

was one great object of the municipal clauses proposed by me for the Union Bill. The omission of those clauses has indeed put it out of my power to adopt any immediate step in the matter, and for this most serious evil Her Majesty's Government and Parliament are deeply responsible; but my whole experience in these provinces tends to confirm my opinion of the necessity of such a measure. Mr. Buller, in his report to Lord Durham, contemplated, as the Commissioners observe, a tax on wild lands only; but I agree with them that the tax should be on all lands, whether wild or cultivated, and that it should be uniform in amount. On cultivated land it would in fact be scarcely felt, but it would operate as a penal tax on wild land, and it would compel the owners either to cultivate or to dispose of it. If applied to local improvements, such as the opening and maintenance of roads, the repair of bridges, &c., it would be the greatest boon ever conferred on the country; and so general is the concurrence of opinion in its favour that I do not altogether despair of being able to obtain its imposition.—Some of those who, from holding large tracts of wild land will be most seriously affected by it, generally admit that in a short time they would gain rather than lose by it.

In respect to the amount of the price fixed by me as compared to the upset price in the United States, the remarks of the commissioners originate in a want of accurate acquaintance with the circumstances of the respective countries. It is true that land is subjected in some of the States of the Union to direct taxation, which, *pro tanto*, increases its price to the purchaser—but on the other hand, the facilities of communication are so much greater in the United States, population so much denser, and the market so much more accessible, that land there with all its incumbrances is far more valuable than land in Canada. I have little hesitation in saying, that land in the State of Vermont or New York, is cheaper at 6s. 3d. than in Canada at 6s. It is to be remembered too, that although the settler may pay fewer taxes in money for the land he occupies on our side of the line, he is in reality exposed to far heavier charges in another shape. Those taxes go to make roads, establish communications, and at once improve the value of his property and diminish the expense of cultivation and residence to the settler in the United States, whilst on our side, under the present system, although the tax-gatherer does not demand it, a far greater outlay than he could claim is expended by the settler in a variety of charges arising from the absence of these advantages which are the result of the tax.

The commissioners are further mistaken in supposing that there is any sentiment among those who emigrate from England, sufficiently strong of itself to counterbalance any consider-

able advantages which they might obtain by settling in the States. Such is not the case. In order to retain our emigrants, and more especially that valuable class, the small English farmer, we must make it their advantage to stay with us; and I should therefore decidedly disapprove of any increase in the price of land, for the present at least, beyond what I have proposed.

With respect to the survey of the land, I entirely agree in the observation of the commissioners. Of late years a much more perfect system has, I am informed, been pursued; but there is no doubt that in former times, surveys were very inaccurately made, and descriptions very carelessly drawn up. The difficulties which may arise from this, when the country comes to be more thickly settled, and land increases in value, it is perhaps, impossible to exaggerate; and I should be very anxious to adopt some steps, while it is yet possible, to avert them.—But the question is of so much importance, and so intimately affects the right of property, that I require more time for consideration before pronouncing any opinion as to what should be done. In the mean time, your Lordship may be assured that every care shall be taken to ensure the accurate survey of all land which may hereafter be sold. I shall refer for the consideration of the Commissioners of Crown Lands, and the Surveyor General, the proposition that, in future, lots shall be laid out in equal parts of a square mile, the smallest lot consisting of one-half of a square mile; and I shall reserve my opinion on this point till I receive their report.

I also concur in the opinion of the Commissioners, respecting the establishment of land offices in several parts of the province. Indeed the system has, to a great extent, prevailed for several years in both the Canadas; and in regard to the speedy completion of patents, your Lordship will observe, in the notice issued from the land office, it is expressly stated that steps will be taken for that purpose. The present system is cumbrous and dilatory to an excessive degree: but I trust I may be able to effect such alterations as will ensure the issuing of a patent within a week or ten days after the payment of the purchase money.

The reservation of minerals has hitherto been inserted in all grants, in conformity with the Royal instructions; but I have no doubt that, for the future, it may be better omitted.—If it has any effect at all, it must be injurious. The reservation of particular descriptions of timber is a more serious question; but, even with respect to this, I am disposed to think that an alteration should take place. The only timber which the Crown requires is that for masts in the Royal Navy. The timber on account of its size, is more valuable for masts than for any other purpose, and would consequently be