Secondly, that we consider a change in the present system necessary. Upon the latter of these topics we shall in conclusion offer a few remarks.

Facilities of access and communication will always invite and encourage new settlers, while materially adding to the comfort and prosperity of the old; and in the same proportion as the number of settlers, does the power of the community to maintain and improve these lines of communication increase also.—Better far is it for the general interests of the neighbourhood, to say nothing of the Province, to have a settler on a lot of land, than to have *the same lot vacant, though subjected to an* assessment larger than the resident would have to pay. This axiom should never be lost sight of in the consideration of what purpose the proceeds of any tax on unoccupied lands should be applied to. We do not mean to underrate the value of other objects to which the district expenditure is directed, when we assert, that the improvement of the roads is superior to them all in its power of conferring benefit on the present settlers, and of affording inviting encouragement to new ones; and further, that such improvement is the principal cause of any general rise in the value of wild lands. If it be objected that such property, while in a state of nature, yields no return to its owner, and therefore is not a legitimate subject of taxation, the answer is, that its owner should contribute to that object which directly increases the selling price of his estate, and which ensures him a larger return on his original outlay than could otherwise have been obtained, and that he has no right to insist that the law should grant him an exemption which tends to retard improvement, and to cripple the industry of actual settlers.

The result which appears to us deducible from *the foregoing considerations*, is, *that* unoccupied, or as they are usually called, *wild lands*, should be rated and assessed for the sole purpose of opening and repairing the roads of the township within which the land rated lies. To attain this, let there be an annual rate and assessment of one penny per acre on all lands not returned on the assessor's roll, in lieu of the tax at present authorized. Allow the payments to be made as now to the treasurer of any district in the Province. If payment is made within a fixed time, say a month after it falls due, let that be treated as in time, if not, let interest be charged, making the whole a direct charge upon the land, as well as on any personal property found upon it. This will afford a security to raise money for the amount of taxes in arrear, this may be safely done if a time be limited when payment of these arrears with interest will be enforced,—that is, supposing the land to be worth enough to produce the sum for which it is liable, and there are comparatively very few *granted* lots in the Province which are too swampy, or too rocky, or too poor in quality to be worth that amount. On ungranted, or to use the term adopted by the Legislature, lots not "described as granted", there would be no tax. If the rates remain in arrear (say) ten years, let a writ issue to the sheriff to levy the amount from any personal property on the land. If to this he returns nothing, then let the Treasurer of the district make up a statement (to be verified by himself and the sheriff,) of the amount due and expences incurred, and that no distress can be found, to be filed with the Clerk of the Peace, certified copies of which return should be transmitted to the Secretary and Registrar of the Province, and to the Commissioner of Crown Lands. Let it be declared by law that upon the enrolment of this return in the office of the Secretary and Registrar, it shall operate as a surrender, and vest the lands therein mentioned in the Crown;—let such lands be therefore sold by the Commissioner of Crown Lands, declaring that the proceeds shall be applied, first, to pay the treasurer of the proper district the amount of rates due, with interest and expenses, and secondly, to invest the surplus either in debentures of the district wherein the lands be, or in Provincial debentures, to be deposited in some safe public custody,—for instance, the accountant general of the Court of Chancery,—for the use of the former owner of the land sold, with a proviso, that if no person entitled shall make good his claim within ten years from the date of the return to the Secretary of the Province, such debentures shall from thenceforth become public property.

We will conclude by a statement of leading points which should be steadily borne in mind as the basis of any legislation on the subject.

To increase the means for improving the roads, by an increased tax on unoccupied lands. To tax such lands for no other purpose. To