

of Justice, &c., it is not necessary to do more than remark, that the amount of assistance derived from this source has not been enough materially to relieve the resident inhabitants, or to accomplish more than they would have done (although in a somewhat longer time) without this aid : and it may well be made a question whether it would not be an improvement on the present system, and be even more just in principle, to apply the proceeds of all rates on wild lands of non-residents solely to the improvement of the roads. For the value of these lands is certainly more directly increased by opening the communications through the country than by most, if not by all, of the other purposes for which the district assessments are usually expended, most of which (gaols and court-houses of course excepted) are of a fleeting character.

But, assuming that in these respects, and especially in the former, the benefits resulting from this law have not been so great as were expected, or that there has been no benefit at all; still if it has had the effect of settling tracts of land which were lying waste and neglected, and which the owners valued so little as not to enquire after, or pay the tax, an advantage of no ordinary character will have been gained;—one of the evils which has operated so greatly against the resident in the back-woods will be in the progress of removal, and the statute labour of these new settlers will materially assist those of an older date in opening and improving the communications, and though much still remains to be done, success will appear attainable. Upon this point it is only by general enquiries that any information can be attained. There are no known official returns the examination of which would lead to a satisfactory conclusion one way or the other. We are sanguine in the belief that some good has been attained in this respect, but we fear that its amount bears a very, very small proportion to the quantity of land sold. The larger quantity of land has, so far as we can ascertain, found its way into the hands of individuals who purchased as a matter of speculation, and who both can and will keep the lands till they will realize the anticipated profit. Nor is this a matter of surprise, when we consider what the working of the law has been. No one, we venture to say, ever anticipated that such an immense quantity of land would have been brought to sale for taxes. But when

such was the case, the result is not surprising. There were but few persons in the Province whose capital was large enough to enable them to enter successfully into the field of speculation thus opened. But to those few there were inducements enough to go as far as their means would enable them. The certainty of getting twenty per cent for their advances at the end of a year, if the land was redeemed, or if it were not, of buying land at about an average price of eight pence per acre, (and taking the whole quantity sold in connection with the whole amount produced, this was the average,) ensured a good return for the outlay of capital; and from the return made to the House of Assembly seven or eight years ago, it appears that one individual purchased thirty-four thousand acres of land in a single district of the Province, and we have reason to believe that in other districts purchases of large, tho' perhaps not quite similar, extent were made.

During the last Parliament, the course followed on different occasions by the Legislature tends to confirm the views we have already suggested. On the one hand, some acts were passed to improve particular roads, part of the funds for which purpose were to be derived from a tax on wild lands, or lots on which there was no resident settler. On the other, the sales of lands under the assessment laws were postponed, apparently because it was considered that to suffer them to take place at the time appointed would lead to inevitable and extensive sacrifices of real property. There was no other and more direct expression of the Legislature on this important subject. But what was done seems clearly enough to indicate an opinion that the law as it stood was entirely insufficient for the improvement of the roads, and yet that in the then state of the country its operation ought to be delayed, since to permit a sale then would only benefit the few who had money at command, by the injury of the proprietor of the land, and without providing any countervailing benefit to the community.

From the foregoing observations, our readers will, we hope, have perceived,—first, that we sustain the imposition of a tax upon unsettled lands for the improvement of the roads. In our opinion, such lands principally derive their increase in value from increased facilities of approach to them, and therefore in justice should be charged in aid of their own improvement.—