

gricuture has brought lands to nearly the same value, a Territorial Burthen bears proportionally on the property of the subject, whereas in *Canada*, where Agriculture is in the commencement of its progress, the lands are in such disproportion that a Tax on them at so much an *arpent* as was proposed, would have been the most unequal, as in that case, the person whose soil was worth only six-pence the *arpent*, would pay as much as him whose landed property is worth sixty pounds an *arpent*; a disproportion not likely to happen in Europe, but nevertheless real and even common in *Canada*.

This tax would bear chiefly on those who begin to open lands, as they are generally possessed of the greater part of such lands which are of little value. These new settlers, whose labour is so precious to the Province, and whose efforts tend to encrease its real value and soil, the most certain Basis of its commerce, would be saddled with the greatest part of the burthen at a time when they should receive every encouragement.

A Tax on the estimated value of each farm would be equally impracticable; the charges of appraisement and collection would be more burthen some than the tax itself. The vexations that accompany such a species of tax, left to the discretion of individuals against whom the oppressed poor cannot often obtain Justice, induced the Assembly to believe that it would be contrary to the spirit of the Constitution which the Mother Country has granted to this Province. The odious and tyrannical aspect that such a tax would exhibit, would alone be capable of diminishing those ideas of the blessings which the Canadians experience under the paternal protection of His Majesty, and under their happy Constitution.—The present evil, although slight, would be looked upon as the signal of some sinister change, and would be augmented by apprehensions of what was yet to happen.—The comparison they now make of their happy situation with that of the neighbouring States would no longer strike them so forcibly.

The tax or assessment on lands now practised agreeable to the ancient Laws of the French government for the erection of churches, furnishes us with an example of the inconveniencies that would attend a Territorial tax; for although this assessment is only referred to in parishes already