

trievably gone. The owner might have been in a foreign country—an infant—a married woman—an idiot or lunatic—the forfeiture was the same.

This measure, during its progress through the Legislature, was violently opposed. And even after it was passed, a strong impression prevailed throughout the Province, that the Legislature would interfere and prevent the sale of the lands for so trifling an amount as the taxes on each lot; and indeed a bill was introduced for that purpose 'into the Assembly, which failed. Some modifications were however made. In 1829 the ratio of increase of tax, where it remained in arrear, was limited to fifty per cent, instead of being doubled, as before provided;—facilities were afforded for payment to treasurers in other districts than those in which the lands were situated; and relief was given where the assessments paid had not been duly credited. But the sales were made pursuant to the law, and it is stated that at the first sales in the several districts, nearly four hundred thousand acres were sold,—the amount on each two hundred acre lot being £3 13s. 1½d. A very large number of lots, either of one hundred or two hundred acres, were sold for the amount of taxes. In other cases, fractional parts only of the lots were sold. There are no returns, without making a search at each treasurer's office, from which the number of acres redeemed can be shewn. The whole amount raised by the sale of these four hundred thousand acres, was only about £13,000.

It is useless, in the absence of actual information, to speculate as to what class of people were the principal sufferers by this sacrifice of property. How many farmers, who had wild lots on which they intended to settle their sons as they grew up, lost the opportunity from mere ignorance of the slow but certain working of the law; and how many others, through absence from the province, or inability at the time to protect their own interests. It may be said with great truth that these first sales took the country by surprise. Of the strong probability of valuable property having been sacrificed from inadvertence, we happen to be able to afford an illustration. A friend of ours received timely notification that six hundred acres of his land had been sold for the upset amount of the taxes in arrear. By paying that sum,

with the additional 20 per cent., he redeemed his land, and sold a part of it very soon after for £1 per acre. Not living in the district where the land was, he had not the opportunity of seeing the notification, and was not one of the very few by whom the Government Gazette is taken. But for the kindly notice sent him, he would have lost his whole property, and the advantage gained by the public in return for compelling this private injury would scarce have been a fortieth part of the value.

But whoever may have been the losers, there is at least no doubt that these land-tax sales have from first to last caused the transfer of much real property from the original owners, without any compensation to them, and for sums infinitely below the market value. Have those objects, the public advantage of which was considered to justify such a measure, been attained? Has the law achieved the design of its framers?

Have the local improvements of a public nature in the several districts, and more particularly have the roads and bridges, improved in such proportion as ought to have been the case to justify depriving the owners of such an amount of their property without compensation? No one, not even the least sanguine or most sincere of the advocates of the measure, but must admit that in this respect the results have disappointed him. Not only has it not afforded good roads of its own efficacy, but it has proved unequal to this task even with the assistance of £103,000, which at different times since 1829 have been granted by the Legislature in aid of that object, exclusive of the large sums expended on MacAdamizing. Go into what part of the province you will, away from the small extent of MacAdamized road, and what is the universal cry of the people? "Improve the roads." From east to west, from north to south, good roads, more than any thing else, are the wish and want of the inhabitants; and from one end of Upper Canada to the other call loudly for an additional tax on wild lands, because of the absolute necessity of improving the roads. Let, then, any impartial judge say whether in this respect the law has accomplished any thing to justify the acknowledged individual loss of property which it has caused.

With regard to that portion of the tax which was applicable to district purposes, such as building Court Houses, the local administration