

LAND TAXATION.

TO THE EDITOR OF THE BRITISH COLONIST:—The Real Estate Act of 1860 has done and continues to do more mischief to this place than most people are aware of. Hitherto the working of that act has been to tax all improvers and now even non-improvers, there is a disposition to tax all non-improvers. The fact is, either course is equally at variance with the first principles of political economy, and will continue to repel capital from the colony. The cause of non-improvement is want of capital, and to enforce improvement by act of Parliament is to suppose that the country will be benefited by compelling one pauper to sell to another. People will only make improvements when they will be gainers by doing so, and not before. As it is the Government procure for their necessities a previously specified sum on an inadequate act of legislature, and levy as much blackmail from each individual holder of real estate as it is conjectured he can pay without absolute bankruptcy, the classes about agricultural improvements and Courts of Revisors being shams too transparent to dwell upon. Compare a few recent assessments rolls and you will at once perceive that the entire property of the colony is assessed from year to year in the most unequal and uncertain manner, and on no earthly principle more than the whim of an assessor or the necessities of a government, but on the whole at three times its real value. And now to illustrate the working of this unprincipled act. I shall cite a few instances of its operations in 1863: In that year, each of four of our residents, owners of real estate, whom I shall designate by the letters P. C. M. and D. wholly unconnected with each other, endeavored (three in person and one through relatives) to borrow in London sums in the aggregate amounting to £27,000, being a portion of the value of their real estate as set down in the assessor's roll, for the purpose of effecting such improvements as would enable them instead of paying a rental to the government to realize a legitimate rental therefrom. This practice being common with other colonies their proposals were readily entertained by different London capitalists, the papers were all pronounced in order, but in each case, when the question of taxation came up, and was entered into, this objection was immediately raised, "If on this unproductive property the tax has quadrupled and quintupled with such marvellous rapidity, what will the tax be when the improvements are effected?" The loans were therefore refused.

Again, sir, a London capitalist holds real estate in Australia, the Canadas, and Vancouver Island, and was in that year deterred by the same acts from carrying out improvements on a large scale projected; and again B. a London merchant who had invested \$5000 in real estate in this city, about the same time, for the same cause, but orders to his agent to reconvey at any loss. So that in this colony £27,000 in real estate is unimproved, and the experience of others must convince you.

The remedy ought to be as immediate as it is obvious, viz, cease to tax individuals, tax acres instead, and revise such taxation once in 3 or 5 years. For instance, to begin with the city; tax each street so much a front foot within limits; the lot that is covered with empty bottles will then pay the same as the improved lot adjoining, and still no invidious distinction made, while every owner will have a direct interest in making his estate valuable and productive. Again, taking a general map of the District, draw on it, starting from the city as a centre, a series of concentric circles or parallel straight lines a mile apart, and tax the lands within a mile of town so much, within two miles of town so much, &c., &c.; tax remote districts so much per acre; the Land Office and Treasury doing the needful. Levy an additional or double tax on all lands abutting upon or within a certain distance of any public thoroughfare made at the public expense, and use this fund separately to complete and repair the main roads, doing away with the present ridiculous Road Act. The actual value of the lands must of course be determined by ascertaining the rental they are capable of producing, multiplied by the proper number of years' purchase. If in England the rate of interest for money so invested varies from four to five per cent. per annum, the value of lands of course will vary from twenty-five to twenty years purchase of the rental; and in Vancouver Island, where ten or twelve per cent. per annum is the lowest current rate of interest; ten to eight years the purchase of the rental the land is capable of producing is its highest value. Apply this criterion, elsewhere customary since the time of James II, to the latest Assessment Roll, and it will be found that the values therein assigned are as fictitious as the burden is unequally borne.

Having thus ascertained the revenue derivable from a general land tax, average the tariff to make up the balance of the amount required for the public service. Unite the colonies and give the change a fair trial, and if the best interests of both colonies will not be thereby rapidly advanced I shall not be the only person mistaken.

With many apologies for this trespass upon your valuable space, respectfully yours,  
COLONUS.

A NEW "LINER"—The fine new schooner L. B. Hastings, built on Puget Sound, and fitted out in this city by Mr. Marvin, has been placed by her owner on the route between San Francisco, Portland and Victoria. She carries a load of potatoes down to San Francisco, the price of the esculent being 3 1/2c. at present in that market; thence she will take a load of merchandise to Portland, and load in Gray's harbor with produce for this port.

CONCERT.—Band-Sergeant Harris' concert is announced to take place on the evening of the 10th February under the patronage of His Worship the Mayor. The band of the Rifles Corps and several leading professionals and amateurs will give their valuable services on the occasion.

THE SOOKE MINES.

LEACH RIVER, Jan. 30th, 1865.

TO THE EDITOR OF THE BRITISH COLONIST:—I have noted down a few facts regarding Leach River since I have been staying here from the opening of the mining district; they are entirely from my own observation, and as such may be interesting to some of your readers. The creek or river, which takes its course along the valley formed by the junction of two distinct classes of rocks. On the right bank of the river is seen the bold and abrupt bluffs of "Trap," belonging to the igneous or fire rocks, on the left bank the sharp mountains (Cambrian). This slate, in conjunction with quartz, is essentially a gold bearing rock. The slate forms the bed of the river, although in many places it changes into micaceous sandstone or shale. There are also numerous veins of quartz running in the same direction as the cleavage of the slate, which for the most part runs with the river. The bed rock of Leach, at its junction with the Sooke river, is some 25 to 30 feet deep; going upwards it becomes gradually less deep until about a quarter of a mile from the junction it comes to the surface; from thence it is visible for the rest of the distance up to the head waters of the river. The bed of the river is strewn with large boulders of trap and quartz, which have been polished smooth by the action of water and moving rocks and gravel. From the manner in which these boulders have been thrown about, and in which drift wood is piled up on the rocky banks, the force of water that comes up the head waters in spring when the snow melts must be something fearful. The hard slate is in places scooped out like waves, holes are cut or scooped out by whirlpools, holding gravel and small boulders in suspension, and large trees are thrown up by the force of water that comes up the head waters in spring when the snow melts must be something fearful. The hard slate is in places scooped out like waves, holes are cut or scooped out by whirlpools, holding gravel and small boulders in suspension, and large trees are thrown up by the force of water that comes up the head waters in spring when the snow melts must be something fearful.

The Sooke river from the mouth of Leach until it empties itself into Sooke harbor runs entirely through a "trap" country, and I believe that nearly all the gold found in it comes from Leach river and Wolf creek. The gold found in the latter creek is exactly similar to the Leach gold. The bed-rock for about the first quarter of a mile up Leach has been examined by the assessor, and has been found to be a good average specimen of the river above Frederick's Bar. If the gold found in the river be examined it will be seen that some of the pieces are much water-worn, while others again are quite sharp and bear the impression of the rock they were found in. This is the case with the gold found in the bed of the river on the left bank of the falls; in places the dirt paid one cent to the bucket all through; on the rock, if it was hard, there was nothing, unless we struck a transverse crack which would be as good as \$10 to \$25 to us; if soft we could make \$2 to \$3 to the hand a day. This I believe to be a good average specimen of the river above Frederick's Bar. If the gold found in the river be examined it will be seen that some of the pieces are much water-worn, while others again are quite sharp and bear the impression of the rock they were found in. This is the case with the gold found in the bed of the river on the left bank of the falls; in places the dirt paid one cent to the bucket all through; on the rock, if it was hard, there was nothing, unless we struck a transverse crack which would be as good as \$10 to \$25 to us; if soft we could make \$2 to \$3 to the hand a day. This I believe to be a good average specimen of the river above Frederick's Bar.

There is no much gravel on the mountain sides, so that it will not be very difficult to prospect a quartz reef, and there is a good range of country to prospect over. It is about three miles from Wolf Creek to Martin's Gulch, and about six miles to the highest point where the slate has been found, so that there is a stretch of nine miles of country, anywhere on which a man has a chance of striking a rich quartz lead; it only remains for some lucky man to find it this coming Spring; that such will be the case I firmly believe. J. F.

THE NANAIMO SCHOOL.

FROM OUR RESIDENT CORRESPONDENT.

Nanaimo, January 27, 1865.

TO THE EDITOR OF THE BRITISH COLONIST:—The people of Nanaimo, generally speaking, are not a little surprised that the small sum of \$800 only is placed in the Estimates for the erection of a school-house at this place, and the subject is at present causing much comment and agitation. Only those who are aware how we are situated with regard to school accommodation feel the necessity of having a proper provision made for the wants of the young in this thriving and prolific community. It is understood the Vancouver Coal Company have given an eligible plot of ground to be used hereafter as public school premises, provided a school house be erected at an early date. Our present colonial school house is scarcely worthy of the name. It barely affords comfortable room for the number of children that attend, which, to say nothing of the serious inconvenience the lack of accommodation means, is a great barrier to the progress of the school. Now, what we want in our new school house is different apartments for boys and girls of sufficiently large dimensions to accommodate at least one hundred of each sex, and to do this a sum approaching \$2,000 will be required. We all hope to see a well organized school, both for boys and girls established, and to see it carefully arranged and vigorously and successfully conducted. It is a disgrace to the colony that this town, of nearly a thousand inhabitants should be without a public school house the property of the Government. If the real interests of the place are to be considered and promoted by the Government a much larger sum than that inserted in the Estimates should be expended on a school house. Hitherto we have been badly neglected and ill-used by the

Government in this respect. There is satisfaction, however, in knowing that our present rulers are a little less apathetic in these matters, and that they will not treat us with that indifference and coldness which so marked the actions of our late Governor, who did not visit this town during the last five years of his administration. Truly he gave the place "the cold shoulder."

LOCAL INTELLIGENCE.

Tuesday, January 31.

INDIAN SLAVES.—A case of a singular nature came before the Stipendiary Magistrate yesterday. Two Indian boys of probably fifteen and sixteen years of age were placed in the dock charged with stealing a demijohn, containing spirits, from the premises of Mr. Eugene Thomas on Yates street. One of the boys admitted the offence and said they were both slaves of Hydah Indians, who forced them to come into town and steal, and if they failed to bring back plunder they were beaten by their masters. Special officer Levi, who arrested the striplings, stated that wines and spirits had been from time to time missed by the saloon keeper in that neighborhood, and having a suspicion that the boys were bent on mischief he watched them and saw them enter Mr. Thomas's spirit store and deliberately walk away with the demijohn. A short time since a whole case of Martell's brandy had been abstracted from Mason & Ball's saloon on Wharf street, and a bottle bearing the same brand had been found in possession of the Indians, but it could not of course be identified. Mr. Pemberton sentenced one of the boys to three months' imprisonment, and in meantime directed the Police to make further inquiries so that the boys might be restored to the tribe to which they originally belonged.

WHISKY SELLING.—Jas. Hilbourne alias Hilliard, arrested by officer Shepherd for supplying spirits to Indians, pleaded guilty to the charge yesterday in the Police Court. The Magistrate enquired if anything was known of the character of the accused, Sergt. Wilmer stated that Hilbourne had been a confederate in a previous case of whisky selling, but had escaped punishment. He had reason for stating that the accused kept a whisky shop at the top of Johnson street, where any Squaw could obtain a drink for one "bit." The Magistrate sentenced Hilbourne to pay a fine of \$100, or to suffer six months' imprisonment. The money was deposited a few minutes afterwards by a Klootchman.

SWEDEN DEATH.—A man named Joe Buckley, an old "58'er," and well known to many in this city, was found dead in his bed yesterday morning in his cabin on Blanchard street. His body was removed to the dead-house and a post mortem examination will be made to-day. Death is supposed to have been occasioned by intemperance. Deceased was formerly employed in the harbor master's office and lately has been engaged by the Sheriff to carry round the assessment slips.

DONATIONS TO THE MECHANICS' INSTITUTE.—The Library of the Mechanics' Institute has recently received the following donations of books: From Mr. E. G. Alston, the hon. Secretary, Tennyson's new poem "Enoch Arden," the only copy in the city. From Mrs. A. Townsend, Junius, 3 vols., Projector, 3 vols., History of Man, 2 vols., Digby's Lectures, Mason on Self Knowledge; also several volumes from Mr. Lindsay and Mr. J. D. Pemberton.

FROM BUTE INLET.—One of Mr. Waddington's men arrived in town yesterday from Bute Inlet. Everything is quiet at Bute, the weather calm and mild, and no signs of the hostile Chilcats, further than a report from the friendly natives that they are supposed to be hunting on the Memoira river, a short distance from the Homathca. Our informant left Bute on the 16th instant.

FROM THE SOUND.—The fine tug boat Cyrus Walker, Captain Gove, arrived last night from the Sound with the extra hands who were engaged to get the ship Elizabeth Kimball off the rocks and work her to her destination. The Cyrus Walker took the Elizabeth Kimball in tow at Dungeness yesterday and towed her to Port Gamble in safety. The ship has been charged for examination at Port Gamble.

A GOOD RACE.—We understand that the preliminaries are being arranged for a race between the two champions of the turf, Wake up Jake and Boston Colt. As these are acknowledged to be the two fastest horses on the Island this race will no doubt create considerable interest.

NOT THE ALEXANDRA.—The steamer seen in the Straits by Capt. Blair of the bark Rival, on Saturday night, was not the Alexandra as suggested by a contemporary, but H.M.S. Tribune, which left Esquimaux for the South Pacific on Saturday night at 8 o'clock.

THEFT.—Charles Cruz, accused of stealing forty dollars and also a pair of boots of the value of \$2 50 from an Indian, was acquitted yesterday of the former charge, and having pleaded guilty to the larceny was sentenced to three months hard labor.

MAMMOTH EGG.—We have now in our office an enormous hen's egg, 7 1/2 inches in circumference; 4 inches long, and weighing 5 1/2 ounces. It was laid on the 28th instant by a hen belonging to a marine on San Juan Island.

THE Sir James Douglas steam tug is being rapidly completed and will probably be ready for her trial trip about the end of this week.

Wednesday, February 1.

POLITICAL WAGER.—During the last three or four days some sporting political wagers have been offered by members while congregated on the stoop of the House of Assembly waiting for a quorum. Yesterday Dr. Dickson offered to stake \$500 that in the event of a general election Mr. Franklin would not be elected to represent the city, while holding his present views. Mr. Franklin said he would risk \$100 upon it for the benefit of the Hospital, and the wager was thereupon duly made.

INQUEST.—An inquest was held yesterday at the Police Barracks on the body of the man Joe Buckley, whose sudden decease we recorded yesterday. Dr. Davie, who made a post mortem examination, testified that death resulted from pulmonary apoplexy superinduced by intemperance, and the jury returned a verdict accordingly.

THURSDAY, FEBRUARY 2.

SUDDEN DEATH.—It is with feelings of profound sorrow that we have to record the sudden and unexpected demise of Mrs. Alston, the amiable and universally respected wife of E. Graham Alston, Esq., Registrar General of Vancouver Island. Mrs. Alston had been in a weak state of health since her recent confinement, and died on Tuesday night about 10 o'clock, without any apparent suffering or pain. If public sympathy can add balm to a bleeding heart, the afflicted widow bears with him the heartfelt condolence of the entire community in his hour of grief and mourning.

WESLEYAN TEA MEETING.—The annual social tea-meeting of the Wesleyan Methodist congregation in this city came off last evening in the lecture-room of the Church, Pandora street. The affair was got up in the most creditable manner by the ladies of the congregation, the tea-tables exhibiting a most tempting array of the "good things of this life" and the evening being enlivened by excellent music, interspersed with a few good short speeches. A large number of ladies and gentlemen were present, and seemed to enjoy the proceedings most heartily.

BOUND OVER.—Samuel Goldstein was yesterday charged before the Police Magistrate with using threatening language towards Charles Soyman, and was ordered to enter into his own recognizance in the sum of £10 to keep the peace for three months.

HEAVY SENTENCE.—Henry Simpson was fined by the Magistrate at Saanich £100, in default to suffer twelve months' imprisonment with hard labor, for supplying spirits to an Indian.

DEATH AT THE HOSPITAL.—A man named John Duncan, a native of Ireland, aged 45 years, died on Tuesday of consumption in the Royal Hospital.

NEW TRIAL.—The Chief Justice yesterday granted a rule nisi for a new trial in the case of Gastineau vs. Copland.

HOLLOWAY'S OINTMENT AND PILLS.—Rheumatic Pains.—Many thousands of martyrs from rheumatism have found human life but one long disease, and after consulting all the most eminent men in vain, and trying all sorts of supposed remedies without relief, have grown weary of existence, and have ceased to hope for comfort on this side of the grave, until some lucky accident has called their attention to Holloway's Pills and Ointment. These are genuine remedies indeed. Persons bedridden for months with rheumatic pains and swellings, after the Ointment has been well rubbed on the affected parts, and the blood purified by the course of these Pills, have found themselves restored in an incredible short time to perfect health and ease.

Protection from Fire

Prize Medal 1862. Prize Medal 1863.

BRYANT & MAY'S  
Patent Special Safety Matches,  
Wax Vesta and Cigar Light.  
LIGHT ONLY ON THE BOX.

The Patent Safety Match affords an instantaneous light as readily as common matches, whilst it is entirely free from all their dangerous properties. Patent Safety Matches in neat slide boxes. Patent Safety Vestas in paper slide boxes, and a spanned tin boxes of 100, 250 and 500.

BRYANT & MAY, Manufacturers of Wax Vestas in round plain boxes, and in japanned tin boxes, or 50, 100, 150, 250, 500, and 1,000.

Sole Importers of Hongkong, London and India. All orders made payable in London will receive immediate attention.

WHITECHAPEL ROAD, LONDON, E.

PRIZE MEDAL.

Crinolines and Corsets. The only Prize Medal for excellence of workmanship and uniform combination in

STAYS, CRINOLINES, AND CORSETS, was awarded to A. SALOMONS, 35, OLD CHANGE, LONDON.

The Cardinipus PATENT JUPON Collapses at the slightest pressure, and resumes its shape when the pressure is removed.

Spiral Crinoline "Steel" and Bronze. For Ladies' Skirts (Patent), will not break, and can be folded into the smallest compass.

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WATCH AND CLOCK MAKER, BY SPECIAL APPOINTMENT, TO HIS ROYAL HIGHNESS THE PRINCE OF WALES.

Opinions of the London Press upon Benson's Great Clock and Watches in the Exhibition, 1862

"As a sample of English clock-work on a large scale, the works of this are probably the finest finished that have ever been seen in this country. No Chronometer could be fitted with more perfect or carefully adjusted mechanism."—Times, June 11, 1862.

"A more splendid and exquisitely finished piece of mechanism we have never seen."—Standard, June 17, 1862.

BENSON'S LONDON MADE WATCHES.	
Open Face	Hunters
Patent Lever, Jewelled.....	12 1/2 15 1/2
Do. do. 4 Jewels.....	16 1/2 19 1/2
Do. do. extra. 8 Jewels.....	19 1/2 23 1/2
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Do. do. do.....	32 1/2 36 1/2

BENSON'S ENGLISH WATCH.—A first-class London made Lever, Compensation-balance, adjusted & hot climates.

Silver Cases, Open Face. £11 1/2 Hunters, £12 1/2 Gold Cases, Open Face. £22 0/0 Hunters, £23 0/0

BENSON'S ILLUSTRATED WATCH PAMPHLET. Will be sent Post free for Six Copies, containing a short History of Watchmaking, with description and prices of every kind of Watch now made, and from which merchants and others can select, and have their orders sent safe by post to India, the Colonies, or any part of the world.

JAMES W. BENSON, WATCH AND CLOCK MANUFACTORY, 33 and 34 LUDGATE HILL, LONDON. ESTABLISHED 1749.

OSTEO EIDON.

PATENT, March 1st, 1862

MESSES. GABRIEL'S INVENTION for supplying Artificial Mineral Teeth, with soft flexible gums, entirely dispensing with the use of springs, wires, or metallic fastenings, and especially adapted for warm climates.

THE OLD ESTABLISHED DENTISTS. Diploma 1815.

27, HABLEY STREET, CAVENDISH SQUARE, and CITY ESTABLISHMENT, 36 LUDGATE HILL, 4 doors from the Railway Bridge.

Parties at the extremity of the globe, by forwarding particulars as to the condition of their mouths, with an enclosure of One Guinea, will receive a return that will enable them to take an impression of the mouth, so as to enable Messrs G. to forward either a partial or complete set of Teeth.

GABRIEL'S CELEBRATED ODONTALGIC, for restoring and preserving the Teeth, 10s. 6d. and 2s. per bottle. Patent White Enamel for stopping Front Teeth, warranted never to change color, 1s. and 10s. 6d. per packet; and the Gutta Percha is 6d. per box.

GABRIEL'S Practical Treatise on the Teeth, which explains the numerous advantages obtainable by their patented method, may be had of their Agents, or will be furnished direct on receipt of Twelve Stamps.

AMMUNITION.

12 FEET SQUARE. Represents average shooting at 500 yards, with ELEY'S BEST ENFIELD CARTRIDGES.

ELEY'S AMMUNITION. of every description for Sporting or Military Purposes.

Double Waterproof Central Fire Caps, Felt Waddings to prevent the leading of Guns, Wire Cartridges for killing Game, &c., at long distances. Breech Loading Cartridge Caps of superior quality for Shot Guns and Rifles, Pin Cartridges for "Lefauchaux" Revolvers of 7, 9, and 12 millimetres.

Jacobs' Rifle Shell Tubes, Cartridges and Caps for Colts', Deane's, Tranter's, Adams', and other Revolvers.

BALL CARTRIDGES. For Enfield, Whitworth, and Henry's Rifles, also for Westley Richard's, Terry's, Wilson's, Prince's, Deane's, and other Breech Loaders. Bullets of uniform weight made by compression from soft Refined Lead.

Gray's Iron Rd., London, W.C. Wholesale Only.

Any One can use Them.

A basin of water is all that is required to produce the most brilliant and fashionable colours on Silks, Woollens, Cottons, Ribbons, &c., in ten minutes, by the use of

Judson's Simple Dyes. Ten colours, Price 1s. 6d., 2s. 6d., and 5s. per bottle. These Dyes will also be found useful for imparting colour to Feathers, Fibres, Grasses, Seaweed, Ivory, Bone, Wood, Willow Shavings, &c.

Wholesale Depot—19, Chancery Lane, London.

Tuesday, February 7, 1865.

The Eastern is up to the 27th nothing of very is still advancing was by last account called Pocotali Savannah, or the latter city a general evidence enough to push for be far forward the assistance of latter general, in is making substantial great depot of the fall of Fort Fisher of the torpedoes the batteries along the Federal force the city to give rumors of evacuation, too impudently so easily therefore expected conflict before sion of the Confederation on Cap-pended—block-ports that have ance of the blo-tion stands pr-Confederacy re-ments and clo- this port the gre- great commerci-occupation of the put a summary the capture of runners has a Federal gubn- A sensation the New York Frénch intrig- America for the aid of Ma the Spanish A may be, as st- startling fact- good substan- one thing is Republica an short time a foreign pow- ence of Per- portion of the eral of the kind of bo- and as if maelstrom- newspapers mission of that they "sweep the Southern d- and that its prudence a- of both No- after the oc- pay the in- carry on the out troub- schemes of lian's desig- Napoleon. The conve- ern Mexic- poleon as of the de- merely pa- the Fran- Mexico. of the cou- panage o- under a choosing, afterwat- he sends Americ- in Ariz- ican te- upon be- part of planned, in the p- try where brought The sch- tion fro- tionable contest however confine to the Gwin, vertic- portise- Impe- was e- terday ing th- paper called which oppos- the O- gated docu- with check- were