

which the *res angusta domi* had compelled him to forego. What is it that stands in his way? What difficulty is it, which he whose life has been passed in overcoming difficulties finds himself unequal to? It is a very simple, but at the same time to every settler in the woods a most serious one. It is the want of good roads.

To the uninitiated in the matter it is necessary to explain, that between the settlements made along the line of the St. Lawrence and the lakes, and those which are commonly called the back-woods, there are miles of unimproved, though unfortunately not of ungranted forest land. It is useless, as well as foreign to our present purpose, to enquire into the origin of the system of large allotments that once prevailed, or to trace out the gradual relaxation of the system which made actual settlement a condition of every grant of land. It is sufficient at present to refer to the indisputable facts, that these grants of a former day have isolated the inhabitants of one section of the country from those of another,—have retarded the general improvement of the Province,—have added to the difficulties of a first settlement,—have deprived those who successfully combated those difficulties of the full measure of advantage to which they were entitled,—and have (in the hope and with the intention of curing these acknowledged evils,) given birth to a system of taxation, into the nature and consequences of which it is our present object to examine.

As early as 1793, assessments for local purposes, such as building and repairing gaols and court-houses, payment of gaoler's salary, the support and maintenance of prisoners, payment of fees to coroners and other officers, and many other district purposes, were imposed upon the possessors of real and personal property in the Province. The principle first adopted was a classification of the inhabitants according to the actual value of their property, which was left to the judgment of the assessors, and each inhabitant was liable to a fixed rate, according to the class within which the value of his property placed him. After some years, however, (in 1811,) instead of classing the inhabitants, and imposing a fixed rate on them accordingly, property itself was declared rateable, and a value was placed on the different kinds of real and personal estate, according to which assessments were to be charged and levied. Then

cultivated land was valued at twenty shillings per acre, uncultivated at four shillings: lots in different towns valued according to the size and importance of the place; houses according to the number of stories, the material of which they were built, and the number of fire-places; and personal property according to its assumed relative price. No authority was, however, then given to recover these assessments except by distress and sale of the goods and chattels of the owner making default. In 1819 further provisions on the same principle were made, with an important addition as respected unoccupied lands. Each treasurer was required to keep an account of rates against such lands in his district, and authority was given, whenever distress should be found thereon at any subsequent period, to distrain for all taxes which had become due while the land was unoccupied. If the rates were suffered to remain in arrear, they were increased one-third; if in arrear five years, the increase was in the proportion of one half; and if in arrear eight years they were thenceforth doubled. In the same year, also, a tax of one-eighth of a penny per acre was laid upon wild lands, towards the improvement of the roads. This was considered only just, as the inhabitants whose property was included in the assessment rolls were obliged to perform statute labour in proportion to the amount of their assessed property.

The objects which the Legislature seem to have had in view may be thus stated: 1st. To enforce a proportionate contribution from the non-resident owners of wild lands, both for general district purposes, and for making the roads in the townships where the lands were; and, 2nd, to induce the settlement of waste lands, by subjecting them, while in a state which yielded no present return to their proprietors, to taxation.

These enactments did not, however, prove sufficient for the attainment of their objects, and to remedy the defect another law was passed in 1825, which authorized the sale of lands upon which these taxes were in arrear, or so much thereof as was necessary to raise the amount. An opportunity was afforded to the owner to redeem the lands so sold within twelve months from the time of sale, by paying the full amount which the purchaser had been called upon to advance, together with twenty per cent. But upon the expiration of twelve months, the property sold for taxes was irre-