

MISCELLANEOUS STATISTICS

OF

CANADA,

FOR THE YEAR 1863.

PART II.

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY.



QUEBEC:

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1864.

AUDIT OFFICE, .

Quebec, May 19, 1864.

SIR,—Great difficulty having been experienced in obtaining perfect returns from the several municipalities in accordance with the voluminous schedule of the Act (C. S. C., cap. 33), a shorter form was approved of by the Order in Council of 4th December, 1863, and the following statistics have been compiled from the returns made to me in accordance with it.

As a Select Committee on Municipal Statistics presented a report to the Legislative Assembly, embodying the returns for Upper Canada for 1862, it may be desirable to exhibit a comparison of some of the principal results in the two years. The counties of Prescott and Russell having made no return upon either occasion, in the body of the present compilation an estimate from other sources has been filled in for some of the columns; but, for the purpose of comparison with 1862, the estimate for Prescott and Russell is deducted from the totals as given for 1863.

The first column shews the number of acres assessed in Upper Canada to be 17,708,232. The report of 1862 gave 17,814,591; but, as in that return there is evidently an error of 200,000 too much in the township of North Fredericksburg, it would appear that there were about 100,000 acres assessed in 1863 more than in 1862. It is worthy of note that the total number of acres sold and granted in Upper Canada to Dec. 31, 1863, has been 20,858,971, whence it would appear that there are about 3,000,000 of acres in the hands of individuals which have escaped assessment. A considerable portion of these lands are probably in unorganized districts, or in new townships in which the municipal organization is incomplete; but there are so many instances in the well-settled parts of the country where the number of acres given in the two years differ, that a large part of the omission must have arisen from careless assessment.

The second column gives the number of ratepayers, assessed at 279,932, against 261,903 in 1862. It must, however, be borne in mind, that the same person may be assessed twice or oftener in different wards of cities or in different municipalities, so that the returns give but an imperfect indication of the total number of ratepayers in Upper Canada.

The assessed value of the real property in Upper Canada, exclusive of Prescott and Russell, is shown to be 230,107,361, whilst in 1862 it is given as 214,870,823. The increase, however, is only apparent, because the value of property in towns and villages has been calculated differently in the two statements. The returns for towns and villages give the annual value, which in 1863 is capitalized by counting the annual value as 6 per cent. on the actual value, in accordance with the 28th and 32nd sections of the Act (C. S. U. C., c. 55), whilst in 1862 it is counted as 10 per cent., as provided by the 73rd section when the local assessment of towns and villages, forming part of counties, have to be

equalized for county or Provincial taxes. This section, however, only provides for part of the equalization of the local assessments, which always takes place in imposing county taxes, and none of the other alterations which are thus made are taken into account in the returns. It was thought better, therefore, in the present statement, to leave the assessments of these towns and villages as they are made for local purposes, especially as the cities and the towns which are separated from the counties stand upon the same footing for all purposes. There are three villages—Brompton, Oshawa, and Whitby—the returns from which, in 1863, are manifestly incorrect, and if they are taken at the amount set down in the returns of 1862, and if the real property of all the towns and villages in that year is capitalized upon the same basis as that adopted in 1863, the comparison of all the municipalities which appear in the returns of both years will stand as follows:—

	1862	1863
Towns and Villages included in Counties	35,508,559	34,056,319
Towns separated from Counties	3,123,584	3,234,843
Cities	38,746,549	39,786,564
Total Cities, Towns, and Villages.....	77,378,692	77,077,726
Townships	152,724,649	152,300,854
Total	230,103,341	229,378,580
Less amount added in capitalizing towns, &c.	15,232,518	
Less added for Brompton, Whitby, and Oshawa...		1,450,000
		227,928,580
Municipalities in returns of 1863 omitted in 1862.		5,178,781
Total on face of returns.....	214,870,823	233,107,361

It would appear, therefore, that upon the whole of Upper Canada there has been a decrease in the assessed value of the real property, both in the cities and towns and in the townships. In the newly-settled townships there is naturally some increase, but in many of the older parts, and notably in Northumberland, Middlesex and Kent, there is a nearly uniform decrease in all the townships, arising, probably, as much from a different principle of appraisalment as from any real diminution in the value of the property.

The personal property was assessed in 1863 at \$24,184,742 of which \$12,648,217 was in the cities and towns, and in 1862 at \$23,439,993, of which 10,863,934 was in the cities and towns. The very various proportion of personal property to the number of ratepayers, even in counties otherwise nearly similarly situated, shews that this portion of the Assessment Act is very irregularly acted upon.

In looking at the column headed "Arrears of Taxes," it should be noted that it includes the arrears of the assessment of 1863, as well as of previous years. In many cases the assessment of the season was not half paid in by January 1st. In future returns the column should be subdivided, so as to shew separately the unpaid assessment of the year last past; when the balance which, strictly speaking, should alone be considered arrears, would be comparatively small.

The indebtedness to the Municipal Loan Fund is in all cases given as returned by the Municipalities, but where the amounts do not correspond with those in the books of the Province, the difference is noted in the column of remarks. In some cases the debt is entirely omitted, and in others a smaller sum is given, apparently intended to represent the original debt, less the proceeds of the sinking fund held for its redemption. The arrears of interest due to the fund are in most cases not included in the liabilities.

The amount of the Debenture debt, other than the debt to the Municipal Loan Fund, was

Cities	\$5,770,397
Towns and Villages.....	1,303,873
Townships	377,392
Counties	2,474,305
Total	\$9,925,967

Interest overdue is returned as

Cities (exclusive of \$124,899 to M. L. Fund).....	\$348,645
Towns and Villages (exclusive of \$533,714 to M. L. Fund).....	26,248
Townships (" 19,589 " ").....	7,441
Counties (" 166,140 " ").....	29,204

Total **\$411,538**

Arrears due to M. L. Fund, as returned..... **844,342**

Total, as returned..... **\$1,255,880**

All other liabilities are returned as

Cities	\$386,343
Towns and Villages.	467,160
Townships.....	242,429
Counties	276,610

Total..... **\$1,372,542**

Against which there are arrears of taxes, principally on account of the current year, to the amount of \$2,448,481.

The column headed "Rates in the Dollar imposed for all purposes," replaces one in the old schedule which demanded the amount of such rates. Most of the Municipal officers, not paying attention to the change, filled up the blanks with the amount, and in these cases the rate has been calculated in this office. It is not clear in all cases whether the Township Returns do not include the County rate, which is also given separately, and it is often doubtful whether the school rates are or are not included. It will probably be advisable next year to have a separate column for the school rates, as in some municipalities the schools are maintained by a township rate, and in others the rates are collected in the several school sections, and do not appear in the return, thus destroying any useful comparison of what may be properly called municipal rates.

The total income from all sources in 1863, was..... **\$3,935,763**

The total expenditure was..... **\$,951,727**

In the returns of 1862 the income and expenditure of the counties as separate corporations, are not given in the abstract but may be taken from the details. Northumberland and Durham, as a separate corporation, made no return in 1862; Lincoln, as a county, made none in 1863. Deducting these from each year the comparison would stand as follows, Russell being deficient in both years:

	1862.	1863.
Revenue—Cities	\$823,817	\$1,098,879
Counties	1,278,780	3,336,131
Townships, Towns and Villages .	1,438,137	1,477,336
Total.....	<u>\$3,540,734</u>	<u>\$3,912,346</u>
Expenditure—Cities	\$979,640	\$1,077,186
Counties	1,278,721	1,231,880
Townships, Towns and Villages .	1,636,761	1,583,209
Total	<u>\$3,895,122</u>	<u>\$3,892,275</u>

The following is an abstract of some of the most important particulars contained in these Returns:—

	No. of Ratepayers.	Total Assessment, Real and Personal.	Total Assets.	Liabilities exclusive of M. L. F.	Revenue.	Exp'nditure
			\$	\$	\$	\$
Counties in Upper Canada	245,849	204,328,848	2,581,084	2,780,119	1,359,548	1,291,332
Townships	212,368	166,693,774	1,807,372	627,262	983,110	1,031,994
Towns, &c., included in Counties	33,481	67,380,481	2,077,361	1,151,130	453,514	491,062
Towns separated from Counties	3,761	4,909,592	470,920	646,151	40,712	60,153
Cities	29,322	47,702,663	4,738,058	6,505,385	1,098,879	1,077,186
Total	278,932	256,941,103	11,674,795	11,710,047	3,935,763	3,951,727

	Average value of Assessed Property per Ratepayer.	Average amount of Expenditure per Ratepayer.	Average amount of Expenditure on \$100 of Assessment.
Townships	\$ 785	\$10.10	\$1.28
Towns and Villages	1,132	19.50	1.72
Cities	1,627	36.75	2.25
Average	920	14.25	\$1.53

The returns from Lower Canada are comparatively imperfect, as might have been expected from the recent introduction of the municipal system, which is not yet working thoroughly in all the counties. I have, therefore, condensed them considerably, giving in the summary alone the distribution, under their several heads, of the various kinds of Liabilities, Revenue, and Expenditure.

The returns having been still more incomplete in former years, it is impossible to supply the deficiencies from previous statements, as has been done in several instances in Upper Canada; but, estimating for the omitted parishes and counties from such indications as can be obtained from the census, the following general results may be roughly approximated to

No. of acres assessed.....	13,680,000
No. of ratepayers	204,000
Value of real property assessed.....	\$162,000,000

It has been thought desirable to publish these returns in detail, but hereafter it may be only necessary to do so at intervals of perhaps five years, an abstract alone being published annually.

All which is respectfully submitted,

JOHN LANGTON,
Auditor.

The Hon. A. T. GALT,
Minister of Finance.

May 12th, 1864.

MUNICIPAL RETURNS

FOR

UPPER CANADA

FOR THE YEAR 1863.

- I. Counties, with their included Towns, Villages, and Townships.
- II. Cities and Towns separated from Counties.
- III. Summary, or Recapitulation.
- IV. Additional Statement of the Taxation in Cities and Towns, calculated on the Annual Value of Property.

MUNICIPAL RETURNS

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total Amount of Arrears of Taxes.	Other Assets.
BRANT.			\$	\$	\$	\$
Brantford..... Town		1,296	2,112,050	243,600	37,071	511,603
Paris..... "		690	779,966	80,900	11,651	19,600
Brantford..... Township..	67,098	1,197	1,349,505	70,900	269	6,358
Oakland..... "	71,494	1,139	1,940,772	140,850	126	8,382
Onondaga..... "	10,134	210	252,397	11,300	99	4,645
South Dumfries..... "	20,892	303	435,200	27,000		
Tuscarora..... "	45,765	601	1,148,051	75,475	30	
Total, Towns, &c.....	215,683	5,436	8,017,941	650,025	49,246	550,588
Add—For County.....					8,136	2,993
Totals.....	215,683	5,436	8,017,941	650,025	57,382	553,581
CARLETON.						
Richmond..... Village	1,504	111	62,600	4,000		240
Gloucester..... Township..	85,831	725	179,934	27,300		
Fitzroy..... "	60,324	505	225,097	39,300		
Goulbourne..... "	61,828	526	177,286	25,900	75	400
Huntley..... "	47,170	510	162,936	23,900	40	56
North Gower..... "	33,682	375	124,240	5,060	23	
Nepean..... "	60,761	694	262,384	34,700	700	
Marboro..... "	40,520	420	139,928	2,300		
March..... "	28,264	205	70,740	14,200		
Osgoode..... "	90,114	741	254,203	38,900		
Torholton..... "	25,601	128	45,939	5,300	459	22
Total, Towns, &c.....	535,599	4,913	1,705,287	220,860	1,297	718
Add—For County.....					5,994	* 17,122
Totals.....	535,599	4,913	1,705,287	220,860	7,291	17,840
ELGIN.						
Vienna..... Village.....	960	237	85,465	19,100	249	4,849
Aldbrough..... Township..	76,396	566	409,239	10,300	8,018	
Bayham..... "	53,104	947	561,198	22,400	462	* 7,560
Dorchester, S. "	30,648	368	293,560	7,100		
Dunwich..... "	70,075	614	447,635	24,300	2,500	800
Malabide..... "	61,149	964	700,900	19,300	2,000	37,677
Southwold..... "	69,834	997	878,780	43,600	330	1,525
Yarmouth..... "	71,113	1,308	909,844	68,305	404	2,738
Total, Towns, &c.....	433,279	6,031	4,286,621	214,405	13,963	55,089
Add—For County.....			50,000	80,000	19,870	† 128,000
Totals.....	433,279	6,031	4,336,621	294,405	33,833	183,089

FOR UPPER CANADA.

LIABILITIES.				REVENUE.				
DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates on the Dollar, imposed for all purposes.	Amount Collected under such rates.	Amount raised within the year by loan.	Received from Gov. on account of the Adminis- tration of Justice.	Other Revenues.
Corporation Debentures.	M. L. F. Debentures							
\$	\$	\$	\$	c. m.	\$	\$	\$	\$
105,000	500,000	9,740	1,200	0 6	12,057			12,264
28,600	29,237		5,000	1 6	7,115			13,060
				0 3	3,606			1,025
	50,000			0 4	9,128			3,125
				0 3	883			606
				0 3	1,450			420
					3,760			
133,600	579,237	9,740	6,200		37,999			30,500
				0 1½	7,904		6,247	13,180
133,600	579,237	9,740	6,200		45,903		6,247	43,680
				1 0	600			174
				1 0				1,146
				1 3				958
				1 3	2,670			560
				1 3	2,443			
				1 0	1,270		12	592
				0 8	2,382			583
				1 0	1,422			328
				0 7	707	686		
				1 0				1,093
			446	1 7	219			1,052
			446		11,713	686	12	6,486
40,000		1,200	653	0 6	5,443		2,713	
40,000		† 1,200	1,099		17,156	686	2,725	6,486
1,500			157	2 9	2,460			945
			2,587	1 1	2,430			
					4,516			400
				7 0	2,102			318
					7,513			157
15,904					6,824			1,050
7,400		564		1 0	9,200			284
			76	1 0	8,727			2,737
24,804		564	2,820		43,772			5,891
20,200	‡ 64,534		12,189	0 6	10,840	8,510	2,431	24,093
46,004	64,534	564	15,009		54,612	8,510	2,431	29,984

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on Debentures.	Expenditure for Educational pur- poses.	Exp. for Salaries and all other ex- penses of Mun. Government.	Expenses on account of Administration of Justice in all its branches.	Exp. on Roads and Bridges.	Expenditure on all other accounts.	
BRANT.—(Continued.)	\$	\$	\$	\$	\$	\$	The "Other Assets" of Brantford town are composed chiefly of bonds of the Buffalo & Lake Huron Railway Company and the amount due by the Grand River Navigation Comp'y. \$10,000 of stock held in the Brantford Gas Company.
Brantford..... Town	6,300	5,580	4,217	51	1,437	8,837	
Paris..... "	6,654	2,363	1,227		1,054	8,296	
Burford..... T'p.		1,511	642		1,269	216	
Brantford..... "	4,001	914	883		989	2,516	
Oakland..... "		600	207		5	467	
Onondaga..... "		340	374	670	77		
South Dumfries..... "		504	400		750	150	
Tuscarora..... "							
Total, Towns, &c.	16,955	11,812	7,950	721	5,581	20,502	* Tuscarora is a reservation by the Crown for the use of the Six Nation Indians, and is not subject to Municipal Law.
ADD—For County		5,449	2,376	8,007	682	11,554	† Differs from the amt on the Provincial books.
Totals	16,955	17,261	10,326	8,728	6,263	32,056	—(Compiler.)
CARLETON.—(Cont'd.)							
Richmond..... Village			78		274		Arrears of taxes not [known.
Gloucester..... T'p.		300	800		900		
Fitzroy..... "		2,172	332	14	439	72	
Goulbourne..... "		1,303	292		500		
Huntley..... "		314	220		230	75	
North Gower..... "		592	269		125	478	
Nepean..... "		483	481		793	63	
Marboro..... "		308	460		200	120	
March..... "		187	160		80		
Osgoode..... "		15	500		642		
Torbolton..... "		144	154		104	326	* Other assets comprise \$13,051; due from Ottawa city, \$3,808, &c.
Total, Towns, &c.		5,798	3,746	14	4,287	1,134	
ADD—For County	2,400	3,752	1,500	3,366		2,400	
Totals	2,400	9,550	5,246	3,380	4,287	3,534	† Since paid.
ELGIN.—(Cont'd.)							
Vienna..... Village	108	1,246	204		200	1,106	* Stock in Pt. Burwell Harbor Co., \$4,500; do. in Talbot st. Plank Road, \$3,000.
Aldbrough..... T'p.		267	320		1,000		‡ The clerk says, "This amount is owing to the M. L. F., although debentures were not given for it." It differs from the amount on the Provincial books.
Bayham..... "		1,278	811	60	965	265	† The County of Elgin holds \$80,000 stock in the London and Port Stanley Railway Co., which sum was borrowed from the Mun. Loan Fund, under By-law of County Council.
Dorchester, S..... "			258		465	200	
Dunwich..... "		1,688	600		1,800	75	
Malahide..... "		734	502		179	3,192	
Southwold..... "		630	581		982	184	
Yarmouth..... "		4,419	762		1,418	7,435	
Total, Towns, &c.	108	10,262	4,036	60	7,009	12,457	
ADD—For County	8,922	1,400	2,671	7,228	512	10,251	
Totals	9,030	11,662	6,707	7,288	7,521	22,708	

UPPER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total Amount of Arrears of Taxes.	Other Assets.
Essex.			\$	\$	\$	\$
Amherstburgh.....Town		500	261,716			
Sandwich....."	1,971	226	220,550	16,800	1,894	
Windsor....."		593	591,050	55,900		1,753
Anderdon.....Township	15,150	313	107,207	2,500		
Colchester....."	64,422	525	228,769	13,660	1,000	
Gosfield....."	51,510	530	260,820	43,200	474	
Maidstone....."	45,161	361	146,220	14,400	457	460
Malden....."	20,286	343	139,844	6,800		
Mersea....."	54,507	422	195,409	20,977	2,629	
Rochester....."	33,115	268	117,307	5,300	548	1,551
Sandwich, East....."	43,666	605	234,000	36,000		
Sandwich, West....."	21,693	355	155,638	15,100	973	
Tilbury, West....."	41,684	291	114,469		1,306	250
Total, Towns, &c.....	396,495	5,332	2,770,999	230,937	9,281	4,814
ADD—For County.....					6,531	
Totals.....	396,495	5,332	2,770,999	230,937	15,811	4,814
FRONTENAC, LENNOX, AND ADDINGTON.						
Bath.....Village	2,035	150	134,934	24,230	192	
Napanee....."	500	561	371,083		868	† 6,000
Newburgh....."	450	325	133,333		819	
Portsmouth....."	300	252	215,083	55,800	350	
Adolphustown.....Township	11,143	175	197,372	9,040		2,000
Amherst Island....."	14,900	250	200,900	21,800		
Barrie and Clarendon....."	12,100	125	15,000			
Bedford, Oso, & Palmerston.."	63,051	466	84,288	13,500	400	
Camden, East....."	83,121	1,324	619,305	41,800		720
Ernesttown....."	61,315	1,088	946,730	62,400	2,730	† 11,565
Fredericksburgh, North....."	21,769	377	328,146	14,500	491	
Fredericksburgh, South....."	20,111	369	335,822	6,100		
Hinchinbrooke....."	26,378	180	40,541	2,145	172	
*Kaladar and Anglesea....."	25,900	212	40,398			
Kennebec....."	14,422	118	12,060	120		
Kingston....."	32,195	1,063	735,706	2,605		
*Loughborough....."	33,701	543	249,337	21,920	274	84
Olden....."	19,000	137	19,977		65	
Pittsburgh and Howe Island....."	56,000	725	402,280	40,000		
Portland....."	51,251	671	279,962	29,500	400	† 1,000
Richmond....."	49,764	824	386,777	33,300	880	8,603
*Sheffield....."	35,000	575	310,000	61,000		
Storrington....."	49,745	577	294,502	26,100	2,916	
Wolfe Island....."	30,544	684	354,471	35,000		2,200
Total, Towns, &c.....	717,694	11,771	6,708,007	500,860	10,557	31,472
ADD—For County.....			112,100			
Totals.....	717,694	11,771	6,820,107	500,860	10,557	31,472

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE.				
	DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates on the \$1 im- posed for all pur- poses.	Am't collected under such rates.	Amount raised within the year by loan.	Received from Gov. on account of the Administration of Justice.	Other Revenues.
	Corporation Debentures.	M. L. F. Debentures.							
ESSEX.—(Cont'd.)	\$	\$	\$	\$	c. m.	\$	\$	\$	\$
Amherstburgh..... Town	18,000				1 2	5,792			500
Sandwich..... "					1 2	2,235			
Windsor..... "	17,120		99	1,000	1 5	3,786	1,000		5,985
Anderdon..... T'p.					1 5				260
Colchester..... "					1 2	2,000			
Gosfield..... "					0 7	1,760			441
Maidstone..... "					1 0	1,100			235
Malden..... "	6,000				1 5	2,199			120
Mersea..... "					2 0	1,500			
Rochester..... "					1 2	956			1,485
Sandwich, East... "					1 5	2,000			
Sandwich, West.. "					1 2	1,000			238
Tilbury, West.... "					2 5	1,551			2,013
Total, Towns, &c...	41,120		99	1,000		25,879	1,000		11,277
ADD—For County...		32,000		8,055	0 5	8,403		2,723	3,437
Totals.....	41,120	32,000	99	9,055		34,282	1,000	2,723	14,714
FRONTENAC, LENNOX, AND ADDINGTON.—(Cont'd)									
Bath..... Vil.					0 4	420			206
Napance..... "	4,680				0 9	2,670			1,102
Newburgh..... "					0 9	523			
Portsmouth..... "					0 5	1,000			
Adolphustown... T'p.					0 5	997			
Amberst Island.... "					0 4	910			124
Barrie & Clarendon					1 0	150			139
Bedford, Oss, and Palmerston..... "					1 2	600			20
Camden, East..... "	1,270				0 9	6,265			300
Ernesttown..... "					0 5	2,532			
Fredericksburgh, N.					0 6	1,100			260
Fredericksburgh, S.					1 3	1,225			
Hinchinbrooke..... "					1 0	354		118	
Kaladar & Anglosen									75
Kennebec..... "					1 2	145			
Kingston..... "					0 5	4,046			
Loughborough..... "					0 5				165
Olden..... "					1 0	150			
Pittsburgh & Howe Island..... "					0 4	1,900			362
Portland..... "					0 5	1,500			125
Richmond..... "					0 6	1,640			
Sheffield..... "					0 3	1,100			
Storrington..... "					0 7	2,348			1,259
Wolfe Island..... "					0 6	1,180			
Totals, Towns, &c...	5,950					33,055		118	4,637
ADD—For County...	116,900			52,100	0 4	11,156	29,900	5,499	20,280
Totals.....	122,850			52,100		44,211	29,900	5,617	24,917

UPPER CANADA.—(Continued.)

EXPENDITURE.						REMARKS.
Interest paid on Debentures.	Expenditure for Educational purposes.	Expenditure for salaries and all other expenses of Municipal Government.	Expenditure on account of Administration of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	
1,200	3,000	500		500	400	
	1,026	384		60	717	
1,844	3,440	963	330	1,830	10,676	
		357		500	24	
		414	2	1,052	768	
		396		1,229	35	
	460	337		723	12	
360	187	324		150	2,280	
	400	292		309	349	
	553	500		21	924	
	659	450		400	900	
	271	547	359	380	400	
	558	293		1,966	496	
3,404	10,554	5,757	691	9,119	17,981	
2,560	5,403	2,238	9,681		1,039	
5,964	15,957	7,995	10,372	9,119	19,020	
	75	120			20	
286	808	287		937	1,348	
	950	46		71	1,771	
	500	250		320	105	
	425	170		200		
	96	150		50		
		200				
	240	350		100		
	750	550		1,500	3,299	
	860	302		570	500	† County Debentures.
	410	200		196	61	
	200	180		275		
		209		375		
	250	180		200	700	* Returns of 1862.
	63			75		
				200	3,845	
	290	256		540	119	
	63	120		58		
		657		900	57	
	326	268		1,230	215	
	396	332		167		
	350	354		524	90	† Town Hall, &c.
	1,800	334		617	814	
	420	620		720		
286	9,272	6,135		9,825	12,944	
7,100	14,193	5,278	13,918	9,691	2,659	
7,386	23,465	11,413	13,918	19,516	15,603	

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total Amount of Arrears of Taxes.	Other Assets.
GREY.			\$	\$	\$	\$
Owen Sound Town	3,000	587	543,300	766	390	
Artemesia T'p.	66,100	603	193,770	600		
Bentineck "	66,000	814	292,207	20,000		
Collingwood "	65,208	398	220,704	11,900	5,000	614
Derby "	37,000	288	148,191	12,700	2,712	8,200
Egremont "	73,079	675	259,053	4,300	4,895	4,068
Euphrasia "	72,000	351	235,467	8,100	709,922	
Glenelg "	68,919	650	245,995	4,500	1,100	
Holland "	64,341	522	201,690	12,700	250	
Keppel and Sarawak "	23,784	234	52,637	100	925	
Melanethon "	73,475	368	144,137	5,900	6,001	22,000
Normanby "	72,000	962	295,087	6,700		
Osprey "	60,777	561	229,000	1,600	60	40
Proton "	81,991	385	124,543		4,720	25,000
Sullivan "	59,789	482	142,083	16,700	2,500	70
St. Vincent "	65,000	676	232,876	8,550	9,000	12,058
Sydenham "	78,000	616	317,141	39,000	3,000	
Total, Towns, &c.....	1,030,463	9,172	3,978,181	154,116	750,475	72,050
ADD—For County						
Totals.....	1,030,463	9,172	3,978,181	154,116	750,475	72,050
HALTON.						
Milton Town	400	260	258,683	20,500	1,229	
Oakville "	1,400	397	456,350	54,300		
Esquesing T'p.	67,533	1,171	1,125,671	91,400	400	
Nassagaweya "	44,569	478	258,684	32,700	1,638	
Nelson "	46,678	697	1,164,559	35,200	2,434	9,000
Trafalgar "	67,984	940	1,548,080	78,285	1,214	5,808
Total, Towns, &c.....	228,564	3,913	4,812,027	312,385	6,915	14,808
ADD—For County					5,172	23,108
Totals.....	228,564	3,943	4,812,027	312,385	12,087	37,916
HALDIMAND.						
Caledonia Vil.	546	279	211,696	6,500	151	5,260
Cayuga "	817	254	126,900	7,600	70	3,112
Dunnville "	878	319	246,999	19,300	17	
Canboro T'p.	21,617	212	213,137	11,500	194	8,510
Cayuga, North "	32,684	416	322,850	10,400	116	400
Cayuga, South "	13,256	164	147,150	10,600	17	5
Dunn "	14,843	190	176,366	19,400	17	
Moulton and Sherbrooke ..	31,449	370	210,548	6,600	63	12
Oneida "	33,000	514	372,150	23,700		1,978
Rainham "	25,152	331	292,865	19,100		400
Seneca "	40,649	587	519,269	40,900	348	3,676
Walpole "	66,561	903	781,370	31,700	168	600
Total, Towns, &c.....	281,452	4,569	3,621,390	207,300	1,161	23,953
ADD—For County						* 30,000
Totals.....	281,452	4,569	3,621,390	207,330	1,161	53,953

UPPER CANADA.—(Continued.)

LIABILITIES.				REVENUE.				
DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates on the \$1 imposed for all purposes.	Amount collected under such rates.	Amount raised within the year by loan.	Received from Governm't on account of the Adminis- tration of Justice.	Other Revenues.
Corporation Debentures.	M. L. F. Debentures							
\$	\$	\$	\$	c. m.	\$	\$	\$	\$
.....				1 6	8,342	.....	.....	3,635
.....				2 9	.....	.....	.....	197
.....				1 8	.....	.....	.....	.....
100			200	1 4	6,000	.....	.....	313
.....				1 6	.....	.....	.....	40
.....			3,136	1 6	168	.....	.....	3,658
.....				3 0	2,435	.....	.....	.....
.....				1 4	2,518	.....	.....	.....
.....				1 6	1,000	.....	.....	.....
.....				4 2	121	.....	.....	.....
.....			3,239	4 0	.....	.....	.....	173
.....				1 4	.....	.....	.....	.....
.....				1 5	333	.....	.....	.....
.....		204	3,400	1 8	40	.....	.....	16
.....				2 0	3,442	.....	.....	.....
1,600				2 2	.....	.....	28	121
.....				1 1	1,700	.....	.....	1,500
1,700		204	9,975	.....	26,099	.....	28	9,653
202,010	16,000	.....	10,600	.....	.....	10,000	2,326	.....
203,710	16,000	204	20,575	.....	26,099	10,000	2,354	9,653
.....				0 8	987	.....	.....	668
.....				0 6	2,991	.....	.....	319
.....				0 4	3,500	.....	.....	850
.....				0 9	.....	.....	.....	150
.....			526	0 3	1,323	.....	.....	1,132
2,000			6,399	0 5	6,974	.....	.....	324
2,500			6,925	.....	15,775	.....	.....	3,443
9,600			11,000	0 3	9,468	.....	1,456	.....
12,100			17,925	.....	25,243	.....	1,456	3,443
34,000		1,764	.....	0 2	1,755	.....	.....	835
400				0 3	327	.....	.....	730
.....				0 7	1,721	.....	.....	1,380
.....	8,000	.....	.....	0 5	1,005	.....	.....	1,857
.....				0 2	654	.....	.....	1,060
.....				0 1	153	.....	.....	276
.....				0 1	55	.....	.....	121
.....	16,800	.....	.....	0 5	1,013	.....	.....	1,899
250				0 1	382	.....	.....	.....
.....				0 1	368	.....	.....	841
.....				0 1	846	.....	.....	3,022
.....				0 1	800	.....	.....	2,461
34,650	24,800	1,764	.....	.....	9,079	.....	.....	14,482
4,000				0 3½	13,061	.....	2,806	7,833
38,650	24,800	1,764	.....	.....	22,140	.....	2,806	22,315

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on Debentures.	Expenditure for Edu- cational purposes.	Expenditure for Sala- ries and all other expenses of Muni- cipal Government.	Expenses on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
GREY.—(Cont'd.)	\$	\$	\$	\$	\$	\$	
Owen Sound..... Town	1,037	2,621	1,098		549	6,024	* The rates imposed in the Townships appear to include the County rate.—(Compiler.) † Proton returns \$3,400 as due the M. L. Fund, which has been erased, as no such sum was borrowed.—(Compiler.)
Artemesia..... T.p.	.....	400	365	.....	440	.....	
Bentineck..... "	.....	410	606	.....	481	.....	
Collingwood ... "	26	1,780	805	.....	1,884	.....	
Derby..... "	.....	133	458	.....	100	.....	
Egremont..... "	.....	757	543	.....	519	2,646	
Euphrasia..... "	.....	1,231	389	.....	2,435	.....	
Glenelg..... "	.....	.....	420	.....	1,000	3,414	
Holland..... "	.....	600	300	.....	350	134	
Keppel and Sa- rawak..... "	.....	100	282	.....	120	.....	
Melancthon..... "	.....	900	446	.....	448	.....	
Normanby..... "	.....	400	.....	.....	.....	.....	
Osprey..... "	.....	200	700	.....	295	20	
Proton..... "	.....	368	360	.....	413	.....	
Sullivan..... "	.....	280	315	.....	1,000	.....	
St. Vincent..... "	96	.....	300	.....	2,500	350	
Sydenham..... "	.....	800	620	.....	400	3,882	
Total, Towns, &c...	1,159	11,560	7,607	.....	12,934	16,470	
ADD—For County...	12,600	4,857	4,343	5,550	.....	.....	
Totals.....	13,759	16,417	11,950	5,550	12,934	16,470	
HALTON.—(Cont'd.)							
Milton..... Town		469	868		1,047	461	
Oakville..... "		1,000	499		300	1,192	
Esquesing..... T.p.		2,618	720		1,000	403	
Nassagaweya... "		643	316		1,430		
Nelson..... "	40	1,633	1,148		910	170	
Trafalgar..... "	60	2,269	600		798		
Total, Towns, &c...	100	8,662	4,151		5,485	2,226	
ADD—For County...	1,894	6,026	938	5,763	163	12,774	
Totals.....	1,994	14,688	5,089	5,763	5,630	15,000	
HALDIMAND.—(Contd.)							
Caledonia..... Vil.	276	650	452		229	512	* County Buildings. † This amount does not appear to be all revenue. The County Clerk states it to be composed of Bal. in hand ....\$6,638 Rec. for licenses. 123 Arrears of taxes paid in 1863.. 1,072 \$7,833
Cayuga..... "	60	87	214	.....	308	264	
Dunnville..... "	614	115	637	.....	1,459	379	
Canboro..... T.p.	640	510	213	.....	76	55	
Cayuga, North. "	.....	.....	356	.....	87	29	
Cayuga, South. "	.....	97	122	.....	5	.....	
Dunn..... "	.....	121	221	.....	100	.....	
Moulton and Sherbrooke... "	1,344	.....	260	.....	711	223	
Oneida..... "	15	999	258	.....	319	.....	
Rainham..... "	.....	400	463	.....	218	21	
Seneca..... "	.....	960	574	.....	1,787	222	
Walpole..... "	.....	511	445	.....	869	394	
Total, Towns, &c...	2,979	4,480	4,215	.....	6,168	2,099	
ADD—For County...	240	3,120	1,196	4,300	1,203	3,141	
Totals.....	3,219	7,600	5,411	4,300	7,371	5,240	

UPPER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
HURON AND BRUCE.						
BRUCE.						
Kincardine..... Vil.	1,423	350	177,200	7,300	564	.....
Southampton..... "	300	193	99,766	5,316	12,060	268
Amabel and Albemarle..... T.p.	15,475	133	31,848	.....	195	.....
Arran..... "	51,148	550	234,185	11,600	.....	600
Brant..... "	70,080	780	373,627	44,300	133	.....
Bruce..... "	65,983	515	267,913	.....	23,000	.....
Carriach..... "	59,038	692	285,862	14,800	5,733	732
Culross..... "	57,315	516	264,096	2,400	890	3,731
Elderslie..... "	55,775	529	208,707	11,000	3,054	.....
Greenock..... "	61,199	504	178,131	12,300	2,000	.....
Huron..... "	57,788	674	238,788	4,370	2,528	1,833
Kincardine..... "	58,793	618	320,578	3,900	2,900	.....
Kinloss..... "	41,000	521	258,600	19,400	10,107	470
Saugeen..... "	35,381	452	271,707	21,600	2,073	430
Total, Towns, &c.....	633,698	7,027	3,211,018	158,286	65,237	8,034
HURON.						
Goderich..... Town	.....	686	308,860	55,800	2,874	*83,661
Clinton..... Vill.	810	313	172,273	21,600	.....	.....
Asbfield..... T.p.	64,142	689	39,414	13,400	8,558	3,212
Colborne..... "	33,740	353	355,644	22,100	370	398
Goderich..... "	51,342	576	659,985	31,400	2,364	.....
Grey..... "	54,672	625	319,777	6,700	6,136	.....
Hay..... "	53,034	546	525,386	23,100	8,664	154
Howick..... "	62,766	813	318,258	10,300	.....	.....
Hullett..... "	53,765	546	651,660	8,200	.....	.....
McKillopp..... "	49,074	447	455,129	6,800	800	.....
Morris..... "	55,588	631	287,249	4,700	.....	.....
Stanley..... "	44,671	645	487,269	3,000	.....	.....
Stephen..... "	55,598	620	411,254	7,100	.....	.....
Tuckersmith..... "	46,503	566	492,144	54,200	897	.....
Turnberry..... "	32,418	406	192,270	7,000	.....	.....
Usborne..... "	43,298	570	581,775	49,200	2,400	243
Wawanosh..... "	83,766	733	566,654	41,200	5,000	8,905
Total, Towns, &c., Huron.....	785,187	9,715	6,825,001	365,800	38,063	96,573
" " Bruce.....	633,698	7,027	3,211,018	158,286	65,237	8,034
	1,418,885	16,742	10,036,019	524,086	103,300	104,607
Add—For United Counties.....					68,968	15,000
Totals.....	1,418,885	16,742	10,036,019	524,086	172,268	119,607

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.		LIABILITIES.				REVENUE.		
		DEBENTURES.		Amount of Interest over-due.	Other Liabilities.	Rates on the \$, im- posed for all pur- poses.	Amount collected under such rates.	Amount raised within the year by loan.
		Corporation Debentures.	M. L. F. De- bentures.					
		\$	\$	\$	\$	C. M.	\$	\$
BRUCE.	HURON AND BRUCE.—(Cont'd.) Vill.	200				1 4	2,600	
	Kincardine				1,330	1 3	310	
	Southampton.....					3 7	978	
	Amabel and Albemarle..... T'p.					1 5		
	Arran					1 1	4,475	
	Brant					0 1	326	
	Bruce				3,665	1 0	3,109	
	Carrieb				30	1 4	3,731	
	Culross					1 4		
	Elderslie	91				1 8	1,000	3,250
	Greenock	3,250			3,000	1 8	3,622	
	Huron	3,511				1 2	993	
	Kincardine.....				6,265	1 4	2,618	
	Kinloss				1,220	1 3		
	Saugeen							
	Total, Towns, &c.....	7,052			15,510		23,762	3,250
HURON.	Goderich	8,400	100,000		8,367	1 0	1,300	
	Clinton					1 8	3,400	
	Ashfield				6,415	0 7	3,125	
	Collingwood				443	1 1		
	Goderich					1 3	6,752	
	Grey					1 9		
	Hay				7,837	1 6		
	Howick					1 4	4,599	
	Hullett					1 1	6,933	
	McKillopp.....					0 5	2,000	
	Morris.....							
	Stanley.....				10,000	1 4	6,821	
	Stephen							
	Tuckersmith					1 1	5,942	
	Turnberry					1 5		
	Usborne					1 3	7,854	
	Wawanosh					1 8	3,000	
	Total, Towns, &c., Huron.....	8,400	100,000		33,062		51,726	
	" " Bruce.....	7,052			15,510		23,762	3,250
	Add—For United Counties.....	15,452	100,000		48,572		75,488	3,250
		386,647	308,000			6 6	90,408	
	Totals	402,099	408,000		48,572		165,896	3,250

UPPER CANADA.—(Continued.)

Received from Gov. on account of the Administration of Justice.	Other Revenues.	EXPENDITURE.						REMARKS.
		Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for Salaries and all other expenses of Municipal Gov- ernment.	Expenses on account of Administration of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	.....	14	1,051	245	.....	240	.....	
.....	696	.....	700	142	.....	163	635	
.....	47	.....	140	260	.....	625	.....	
.....	739	.....	293	400	.....	400	.....	
.....	.....	.....	350	170	.....	1,540	1,691	
.....	40	.....	.....	350	.....	.....	.....	
.....	572	.....	363	468	.....	371	1,325	
.....	890	.....	260	225	.....	590	2,410	
.....	.....	.....	204	500	.....	400	100	
.....	.....	97	178	310	.....	3,250	50	
.....	.....	.....	1,359	360	.....	736	200	
.....	.....	.....	.....	431	.....	332	78	
.....	348	.....	1,501	460	.....	965	274	
.....	.....	.....	1,469	304	.....	1,036	1,020	
.....	3,332	111	7,875	5,225	.....	10,558	7,783	
.....	1,968	504	3,225	1,175	.....	853	.....	* \$59,461 of this is lent the Northern G. R.
.....	1,516	.....	1,200	404	.....	.....	2,980	
.....	5,598	.....	600	412	.....	757	221	
.....	199	.....	1,780	286	.....	100	5,560	
.....	.....	.....	2,757	614	.....	1,787	.....	† In addition, the town- ship of Stanley borrowed \$10,000, not returned.— (Compiler.)
.....	327	.....	1,623	550	.....	330	.....	
.....	530	.....	479	.....	.....	877	29	
.....	428	.....	.....	458	.....	600	.....	
.....	.....	.....	.....	400	.....	1,525	.....	
.....	80	.....	2,583	400	.....	800	.....	
.....	.....	.....	268	415	.....	328	.....	
.....	320	.....	393	400	.....	500	.....	
.....	152	.....	324	499	.....	1,000	.....	
.....	567	.....	.....	531	.....	1,357	.....	
.....	.....	.....	.....	230	.....	250	.....	
.....	421	.....	70	458	.....	750	300	
.....	.....	.....	3,138	511	.....	1,000	.....	
.....	12,106	504	18,440	7,773	.....	13,814	9,090	
.....	3,332	111	7,875	5,225	.....	10,558	7,783	
.....	15,438	615	26,315	12,968	.....	24,372	16,873	
4,885	82,108	48,564	18,840	5,607	9,881	8,008	91,638	The Counties hold \$300,000 stock in B. B. & G. R. Company.
4,885	97,546	49,179	45,155	18,575	9,881	32,380	108,511	

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
HASTINGS.						
Belleville Town	1,400	1,519	2,246,966	231,666	34,924	60,000
Stirling Vill.	700	207	92,192	6,600	926	
Trenton "	* 317	286	197,783	2,535	1,283	
Elzevir T.p.	28,678	† 511	63,979	8,800	4,362	1,555
Hungerford "	70,111	776	197,418	13,700		
Huntingdon "	50,000	520	167,000	20,700	2,721	700
Madoc "	59,470	707	263,572	21,400		
Marmora and Lake "	48,900	373	82,000	1,200	250	2,000
Rawdon "	60,742	652	210,084	1,600	550	1,500
Sidney "	46,472	926	877,792	25,570		
Thurlow "	51,000	875	664,852	16,948	6,780	1,620
Tudor "	22,870	227	15,620		182	
Tyendinaga "	80,146	1,334	517,992	16,500	2,300	1,500
Total, Towns, &c.	520,806	8,913	5,597,280	370,277	54,278	68,875
Add—For County					37,083	
Totals	520,806	8,913	5,597,280	370,277	91,361	68,875
LEEDS AND GRENVILLE.						
Brockville Town		1,147	1,158,366	113,066	552	478,397
Prescott "	950	541	657,716	68,100	413	3,200
Kemptville Vill.	243	169	109,650	73,333		
Mirickville "	700	185	174,150	7,333		1,250
Augusta T.p.	72,834	943	629,840	60,500		* 11,290
Bastard and Burgess "	54,349	776	358,060	13,400		
Crosby, North "	34,712	381	126,632	3,184		
Crosby, South "	36,438	358	187,248	12,900	6	
Edwardsburg "	68,849	840	403,920	51,100		11,900
Elizabethtown "	77,950	973	709,280	18,000	2,200	800
Elmsley "	21,581	237	113,132	5,900		
Escott (Front of) "	21,067	275	88,936	200	40	
Gananoque "	1,485	219	102,325	9,700		
Gower, South "	20,373	201	135,496	3,100	36	
Kitley "	49,923	578	301,096	39,100		
Leeds & Lansdowne (Front) ..	57,549	604	262,228	38,900	62	
Leeds & Lansdowne (Rear) ..	46,260	437	199,460	15,000		200
Oxford "	59,221	755	381,208	24,500		24,000
Wolford "	41,514	491	269,012	9,000	400	1,000
Yonge (Front) "	30,692	315	197,744	12,400	20	
Yonge (Rear) "	27,526	454	284,452	15,200	29	3,000
Total, Towns, &c.	724,216	10,879	6,849,951	593,916	3,758	535,037
Add—For County					13,327	56,600
Totals	724,216	10,879	6,849,951	593,916	17,085	591,637

UPPER CANADA.—(Continued.)

LIABILITIES.				REVENUE.				
LIABILITIES.		Amount of Interest over due.	Other Liabilities.	Rates on the \$1 im- posed for all pur- poses.	Am't collected under such rates.	Amount raised within the year by loan.	Received from Gov. on account of the Administration of Justice.	Other Revenues.
Corporation Debentures.	M. L. F. Debentures.							
\$	\$	\$	\$		\$	\$	\$	\$
23,980	20,000	1,200	8,000	0 6	15,369	3,000		6,300
2,000				1 5	584			244
			1,512	1 6	2,434			1,568
			2,834	2 0				61
				1 9	1,897	1,200		689
				1 8	1,002			436
				1 0	1,680			
1,200			1,420	2 0	1,400	1,200		295
			3,116	2 2	4,212	1,200		430
				1 3	12,421			
600		27		1 7	5,500	3,500		200
3,840		240	2,000		305	500		14
				1 4	5,500			1,935
31,620	20,000	1,467	18,882		52,304	10,600		12,172
162,242	130,492	13,030		0 7½	6,917	62,864	3,096	54,165
193,862	150,492	14,467	18,882		59,221	73,464	3,096	66,337
53,600	400,000	5,159		1 1	8,198			5,115
1,600	100,000		3,100	0 6	4,634	1,600		1,823
			1,739	0 7	1,389			450
			400	0 7	560			300
				0 2	1,104			1,678
				0 2	610			775
				0 1	135			1,346
				0 1	174			277
				0 3	1,156			728
	154,000	9,150		0 1	600			1,978
				0 7	867			
				0 4	285			3,646
				1 4	1,574			526
				0 2	214			
				0 6	1,943			599
				0 2	514			96
				0 1	186			310
17,600				0 1	495			427
				0 4	600			90
				0 1	288			3,877
				0 1	360			
72,800	654,000	14,309	5,239		25,886	1,600		24,071
39,000				0 3½	14,170		4,411	9,787
111,800	654,000	14,309	5,239		40,056	1,600	4,411	33,858

MUNICIPAL RETURNS

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
HASTINGS.—(Continued.)	\$	\$	\$	\$	\$	\$	
Belleville.....Town	2,361	548	4,253	.....	4,348	18,293	
Stirling.....Vill.	.....	500	.....	140	204	.....	* Acres returned in 1862.
Trenton....."	200	1,000	706	20	422	873	† Ratepayers include
Elzevin.....Tp.	.....	221	329	.....	555	699	non-residents; more non-
Hungerford....."	.....	473	305	.....	83	1,720	residents than residents on
Huntingdon....."	.....	350	700	.....	120	80	the roll.
Madoc....."	.....	920	590	.....	445	2,190	
Marmora and Lake....."	.....	920	472	.....	68	1,017	‡ Differs from the amount
Rawdon....."	.....	412	810	.....	319	4,510	on the Provincial Books.
Sidney....."	2,108	584	468	.....	62	270	
Thurlow....."	.....	14	560	.....	.....	.....	§ Sydney has no liabi-
Tudor....."	.....	.....	151	.....	163	283	lities; this sum was paid
Tyendinaga....."	256	1,624	685	37	418	794	by the municipality to
							the county to pay interest
Total, Towns, &c.....	13,656	7,566	10,029	197	7,267	30,729	on county debentures.
Add—For County.....	18,535	5,299	4,815	3,952	15,580	70,788	
Totals.....	32,191	12,865	14,844	4,149	22,787	101,517	
LEEDS AND GRENVILLE.—(Cont'd.)							
Brockville.....Town	864	3,522	2,436	1,362	833	13,473	
Prescott....."	993	1,300	1,006	.....	965	811	
Kemptville.....Vill.	.....	1,050	300	.....	400	89	
Mirickville....."	.....	560	200	50	450	50	
Augusta....."	.....	830	376	.....	400	922	
Eastard and Burgess....."	.....	674	544	.....	101	68	* \$8,100 Ontario Bank
Crosby, North....."	.....	221	280	.....	26	800	Stock.
Crosby, South....."	.....	192	234	.....	37	6	
Edwardsburg....."	.....	1,000	1,153	.....	331	.....	
Elizabethtown....."	.....	60	839	.....	1,373	96	
Elmsley....."	.....	667	200	.....	50	.....	
Escott (Front)....."	.....	204	216	.....	105	87	
Gananoque....."	.....	806	224	.....	719	364	
Gower, South....."	.....	.....	189	.....	8	17	
Kitley....."	.....	1,028	472	.....	431	12	
Leeds & Lansdowne (Front)....."	.....	106	284	.....	234	126	
Leeds & Lansdowne (Rear)....."	.....	.....	309	.....	.....	.....	
Oxford....."	1,134	.....	458	.....	541	50	
Wolford....."	.....	.....	430	.....	660	.....	
Yonge (Front)....."	.....	290	221	.....	80	235	
Yonge (Rear)....."	.....	.....	360	.....	25	360	
Total, Towns, &c.....	2,991	12,510	10,731	1,412	7,779	17,569	
Add—For County.....	2,370	13,448	6,634	7,977	.....	7,948	
Totals.....	5,361	25,958	17,365	9,389	7,779	25,517	

UPPER CANADA.—Continued.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
KENT.			\$	\$	\$	\$
Chatham Town	*1,684	1,044	546,740	100,620	3,657	44,400
Camden Tp.	29,713	561	205,839	20,200	56	
Chatham "	84,268	738	482,051	40,900	2,208	†2,095
Dover, East and West..... "	62,431	481	238,517	24,000		
Harwich..... "	91,165	933	688,742	51,500		
Howard "	55,495	875	434,918	43,100	932	
Orford..... "	48,503	569	264,250	17,000	218	
Raleigh "	68,627	719	456,810	41,200	17	3,201
Romney... "	22,183	95	84,003	3,800	911	
Tilbury, East "	41,799	287	131,149	6,400	799	
Zone "	27,446	269	128,217	8,500	117	
Total, Towns, &c.....	533,254	6,571	3,661,236	357,820	8,915	49,696
Add—For County					50,000	20,808
Totals	533,254	6,571	3,661,236	357,820	58,915	70,504
LAMBTON.						
Sarnia..... Town		419	600,850	91,500		
Bosanquet..... Tp.	85,952	603	442,575	24,100		
Brooke "	65,498	407	246,792	9,300	832	40
Dawn..... "	*70,000	188	199,682	9,355		
Enniskillen "	86,216	499	556,925	29,900		
Euphemia "	39,082	492	193,173	16,200	408	425
Meore... "	73,371	681	545,120	25,000	8,132	400
Plympton..... "	76,241	728	564,707	54,440		
Sarnia..... "	38,500	309	291,112	20,128	4,627	2,500
Sombra..... "	72,179	392	301,843	7,200	3,190	
Warwich "	70,528	677	509,747	39,100	4,000	
Total, Towns, &c.....	677,567	5,395	4,432,526	326,223	21,189	3,365
Add—For County			4,855	638	40,000	
Totals	677,567	5,395	4,437,381	326,861	61,189	3,365
LINCOLN.						
Niagara Town	500	618	230,565	43,700	1,393	83,044
St. Catharines..... "		1,461	2,226,800	502,300	15,387	94,400
Port Dalhousie Vill.	400	227	75,560	59,950	400	
Caistor Tp.	32,727	375	350,285	16,600	169	70
Clinton "	25,239	113	639,209	53,400		1,200
Gainsboro' "	38,460	567	553,086	15,500		
Grimsby..... "	33,131	656	693,453	45,250		
Grantham "	20,595	714	731,900	51,000	199	1,715
Louth "	18,863	458	478,017	16,700	138	
Niagara "	21,774	351	725,893	56,300	400	800
Total, Towns, &c.....	191,679	5,870	6,704,768	860,700	18,086	181,229
County return not received.						

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE.		
	DEBENTURES.		Amount of Interest over due.	Other Liabilities.	Rates imposed for all purposes.	Am't collected under such rates.	Amount raised within the year by loan.
	Corporation Debentures.	M. L. F. Debentures.					
KENT.—(Continued.)	\$	\$	\$	\$	c. m.	\$	\$
Chatham Town	5,600	100,000	48,520	764	1 5	6,052	
Camden Tp.					1 4	3,003	
Chatham					0 5	2,854	
Dover, East and West					1 2	3,288	
Harwich					0 9	7,150	
Howard					0 9	3,616	
Orford					0 8	2,028	
Raleigh				850	1 0	4,963	
Romney					2 1	918	
Tilbury, East					1 5	1,264	
Zone					0 9	1,055	
Total, Towns, &c.	5,600	100,000	48,520	1,614		36,191	
Add—For County	22,400			22,438	0 5	11,535	4,000
Totals	28,000	100,000	48,520	21,052		47,726	4,000
LAMBTON.—(Continued.)							
Sarnia Town	42,400				1 2		
Bosanquet Tp.					0 5	2,305	
Brooke					0 9	1,600	
Dawn	14,444				1 4	1,300	
Enniskillen					1 7		
Euphemia					1 0	1,673	
Moore	1,269				1 0	4,603	
Plympton						6,029	
Sarnia	3,586				1 9	4,214	
Sombra					1 5	1,319	
Warwich	320				0 4	1,800	
Total, Towns, &c.	62,019					24,843	
Add—For Counties	19,000				0 3	15,308	
Totals	81,019					40,151	
LINCOLN.—(Continued.)							
Niagara Town	3,541	140,224	5,500	788	0 7	787	
St. Catharines	181,040	190,000			1 2	26,083	3,911
Port Dalhousie					0 9	1,340	
Caistor Tp.						1,384	
Clinton					0 3	2,168	
Gainsboro'						1,800	
Grimsby	4,600					4,640	
Grantham				400		2,216	
Louth					0 3	1,185	
Niagara					0 3	2,541	
Totals	189,181	230,224	5,500	1,188		44,444	3,943

UPPER CANADA.—(Continued.)

Received from Gov. on account of the Administration of Justice.	Other Revenues.	EXPENDITURE.						REMARKS.
		Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Exp. on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	3,075	1,336	2,964	683	400	1,498	6,176	* Acres from return of 1862 ;
.....	776	.....	192	589	.....	968	61	Plank and Gravel Road
.....	.....	.....	637	413	.....	2,050	213	Stock, \$44,000.
.....	551	.....	1,558	444	.....	1,500	85	
.....	2,886	.....	914	502	.....	849	3,563	
.....	536	.....	300	285	.....	1,530	3,722	† \$2,000 in Plank Road Co.
.....	1,651	.....	1,122	420	.....	560	1,419	
.....	977	.....	810	212	6	596	† 4,423	† The last item includes cost of
.....	220	.....	266	330	.....	445	396	erecting Town Hall and sup-
.....	.....	.....	.....	240	.....	500	434	port of poor.
.....	10,672	1,336	8,793	4,922	406	11,996	20,942	
2,651	14,290	1,644	2 737	2,514	6,672	2,270	20,528	‡ The amount expended for
2,651	24,962	2,980	9,530	7,436	7,078	14,266	41,470	education does not include
								government grant.
.....	.....	1,966	.....	.....	.....	.....	.....	
.....	.....	.....	404	350	.....	1,200	150	
.....	.....	.....	216	375	.....	750	10	
.....	.....	.....	99	309	.....	1,040	230	* Estimated from previous Re-
.....	.....	.....	122	1,600	.....	3,246	.....	turns.
.....	956	.....	373	294	.....	875	963	
.....	3,494	842	641	620	.....	2,387	3,640	
.....	3,227	.....	4,132	457	.....	2,710	1,671	
.....	599	1,573	1,600	390	.....	1,091	1,576	
.....	301	.....	1,063	513	.....	2,000	52	
.....	1,780	36	389	330	.....	2,250	100	
.....	10,357	4,417	9,039	5,238	.....	17,549	8,392	
3,308	108	1,215	2,711	1,723	4,643	422	5,419	† Lambton does not return its
3,308	10,465	5,632	11,750	6 961	4,643	17,971	13,811	indebtedness to the M. L.
								Fund, \$16,000.—(Compiler.)
.....	16,549	6,864	2,203	1,644	35	1,281	5,228	
.....	15,781	11,237	3,613	8,520	1,549	3,727	10,968	* Niagara appears by the Pub-
.....	.....	.....	600	200	.....	600	100	lic Accounts to have borrow-
.....	659	.....	290	276	.....	366	753	ed \$280,000 from the M. L.
.....	1,448	.....	939	269	.....	923	1,185	Fund.—(Compiler.)
.....	164	.....	400	356	.....	400	771	
.....	239	428	1,037	300	.....	640	200	
.....	1,009	.....	400	1,575	.....	181	1,116	
.....	474	.....	300	245	.....	534	836	
.....	1,423	.....	400	269	.....	858	403	
.....	37,746	18,529	10,182	13,654	1,584	9,510	21,560	

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
LANARK AND RENFREW.						
Perth Town	900	786	596,666	145,000	100	9,000
Lanark Vill.	2,868	100	9,333	11,300	.....	1,250
Smith's Falls "	400	230	296,500	39,800	784	240
Beckwith Tp.	55,390	439	256,472	34,500	1,810	620
Bathurst "	53,800	614	211,700	58,100	140	* 5,000
Burgess North "	33,060	276	81,060	16,000	225	800
Dalhousie, N. Sherbrooke, and Levant "	86,316	434	134,052	51,300	1,625	† 3,400
Darling "	30,424	143	35,727	9,900	262	† 900
Drummond "	60,016	570	284,060	58,500	125	|| 5,000
Elmsley North "	26,627	281	115,088	10,200	.....	.....
Lanark "	51,148	387	150,072	50,200	8	707
Montague "	62,729	538	202,055	13,100	76	914
Pakenham "	51,154	375	163,936	37,300	252	.....
Ramsay "	60,534	683	415,045	88,700	158	1,200
Sherbrooke "	37,500	188	43,350	8,000	900	.....
Total, Towns, &c.....	617,866	6,044	3,028,056	631,900	6,465	29,031
RENFREW.						
Arnprior Vill.	1,080	124	52,960	2,220	1,944	.....
Pembroke "	122	135	107,480	21,000	889	.....
Renfrew "	1,837	127	88,132	18,500	169	.....
Admaston Tp.	51,353	378	74,604	17,000	1,080	.....
" "	23,425	247	40,400	11,112	300	40
Bagot and Blythefield..... "	23,340	216	9,757	2,945	111	22
Brougham "	9,895	82	8,992	1,160	.....	.....
Bromley "	36,931	270	67,144	14,148	Not known	.....
Brudenell, Raglan, Rad- cliffe and Lyndock..... "	22,329	171	24,285	4,400	60	.....
Grattan and Algoma..... "	43,175	382	67,920	14,640	.....	.....
Head and Moriah..... "	25,935	333	96,972	.....	.....	.....
Horton "	31,380	205	93,092	16,480	1,377	.....
McNab "	57,859	379	122,120	21,100	.....	.....
Pembroke "	8,845	106	59,772	7,886	.....	.....
Rolph, Pettewawa, Bu- chanan, Wylie & Mackay ..	15,475	135	19,472	5,300	.....	.....
Ross "	39,364	275	86,688	20,480	.....	.....
Sebastopol, Griffith and Matawatchan..... "	23,325	184	27,297	6,300	190	.....
Stafford "	12,426	135	7,939	1,701	.....	.....
Westmeath "	54,000	399	100,000	37,627	.....	1,325
Wilberforce "	31,200	255	51,334	8,142	.....	.....
County of Renfrew.....	513,296	4,568	1,206,360	232,141	6,120	1,387
County of Lanark.....	617,866	6,044	3,028,056	631,900	6,465	29,031
	1,131,162	10,612	4,234,416	864,041	12,585	30,418
Add—For United Counties...	.....	.....	.....	.....	10,048	2,754
Totals.....	1,131,162	10,612	4,234,416	864,041	22,633	33,172

UPPER CANADA.—Continued.

LIABILITIES.				REVENUE.				
DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates in the \$ imposed for all purposes.	Amount collected under such rates.	Amount raised within the year by loan.	Received from Government on account of the Administration of Justice.	Other Revenues.
Corporation Debentures.	M. L. F. Debentures.							
\$	\$	\$	\$		\$	\$	\$	\$
15,200			1,000	0 9	7,000			16
				1 4	1,121			230
				0 7	1,600			479
				1 5	2,419			290
				1 3	4,050			456
				1 5	1,525			150
				1 0	1,736			617
				0 5	675			211
				1 3	4,210			712
		1,293		1 7				
			254	1 7	2,206			66
				1 7	3,494			
		2 1,830		1 1	2,160			183
				1 2	5,815			456
				1 9	986			84
15,200		3,123	1,254		39,027			3,950
					200			
				0 9	634	600		390
				1 3				437
				1 2	280			246
				1 9	700			
				4 4	Not known			300
			1,500					
				3 5	952			60
					1,196			
				1 2	1,377			96
				2 4	3,467			86
				1 3				20
				3 1	973			
				1 1				
				1 8	400			142
				1 4	503			
				0 3				175
				1 5	300			60
			1,500		10,982	600		2,012
15,200		3,123	1,254		39,027			3,950
					50,009	600		5,962
15,200	800,000	3,123	2,754	1 0	18,566	11,400	3,173	
		42,945						
15,200	800,000	46,068	2,754		68,575	12,000	3,173	5,962

MUNICIPAL RETURNS OF UPPER CANADA.—Continued.

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on Debentures.	Expenditure for Edu- cational purposes.	Expenditure for Sala- ries and all other expenses of Muni- cipal Government.	Expenses on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
LANARK.	\$	\$	\$	\$	\$	\$	
Lanark & Renfrew. Town		3,400	550		708	781	* Some doubt about as- sessment of this village.
Lanark..... Vill.		358	115		425	90	
Smith's Falls.. "		525	263		930	291	
Beckwith..... T'p.		1,808	381		90	460	† Including \$4,400 Com. Bank Stock.
Bathurst..... "		2,230	375		451	100	
Burgess N..... "		850	210				
Dalhousie, N. Sherbrooke, & Levant.. "					40	55	‡ Including \$2,700 Bank Stock.
Darling..... "		688	351		105	358	
Drummond ... "		737	145			193	§ Bank Stock, \$900.
Elmsley N..... "		17	425		1,060	150	
Lanark..... "		1,111	460		39	20	|| Including \$4,000 Com Bank Stock.
Montague..... "		1,614	384	16	662	242	
Pakenham..... "		1,818	285		75	10	
Ramsay..... "		1,083	350		450		** Interest due on C'ty M.L.F. Debentures, known as B. & O. Railway Stock.
Sherbrooke.... "		2,408	315		986	1,021	
		465	250		150	120	
Total, Towns, &c.		19,112	4,829	16	6,171	3,891	
RENFREW.							
Arnprior..... Vill.		952	120		119		
Pembroke..... "		373	349		398	745	
Renfrew..... "		361	82		85	672	
Admaston..... T'p.		442	1,151				* The Clerk cannot as- certain the amount due from Municipal Loan Fund Debentures.
Alice..... "		82	490			88	
Bagot and Blythefield T'ps.			175				
Brougham..... T'p.							
Bromley..... "		780	1,186		37		
Brudenell, Raglan, Radcliffe & Lyndock..... T'ps.		310	238				‡ Returns of 1862.
Grattan and Algoma..... "		1,009	570		1,205	20	
Head & Moriah .. "			7				
Horton..... T'p.		137	200		200		
McNab..... "	219	1,244	1,433		423		
Pembroke..... "		69	103				
Rolph, Pette- wawa, Bu- chanan, Wylie and Mackay..... T'ps.			233				
Ross..... T'p.		8	282	3	178		
Sebastopol, Griffith and Matawat- chan..... T'ps.		136	160				
Stafford..... T'p.		63	82		24		
Westmeath.... "		230	385		60	10	
Wilberforce ... "			180				
County of Renfrew	219	6,296	7,426	3	2,729	1,535	
County of Lanark.		19,112	4,829	16	6,171	3,891	
	219	25,408	12,255	19	8,900	5,426	
ADD—For U. Co's		5,200	3,819	8,848			
Totals.....	219	30,608	16,074	8,867	8,900	5,426	

MUNICIPAL RETURNS OF UPPER CANADA.—Continued.

NAME OF THE MUNICIPALITY.		No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
				Assessed value of Real Estate.	Assessed value of Personal Property.	Total Amount of Arrears of Taxes.	Other Assots.
MIDDLESEX.				\$	\$	\$	\$
Strathroy	Vill.	2,328	237	113,316	29,250	.....	.....
Adelaide	T.p.	43,905	480	207,625	27,800	2,713	1,074
Biddulph	"	40,000	638	206,426	33,700	.....	.....
Carradoc	"	64,400	710	375,100	27,800	520	.....
Delaware	"	22,815	324	214,327	13,500	2,275	1,415
Dorchester, North	"	50,856	714	490,999	20,250	3,056	.....
Ekfrid	"	52,987	641	303,697	24,600	.....	.....
Lobo	"	47,139	703	376,132	28,000	.....	.....
London	"	100,000	1,953	1,260,000	140,000	not known	2,600
Metcalfe	"	36,174	397	185,378	4,800	.....	.....
Mosa	"	47,971	688	368,329	17,300	931	349
McGillivray	"	62,275	742	392,640	15,260	.....	.....
Nissouri, West	"	49,500	584	400,000	29,000	.....	.....
Williams, East	"	38,885	474	218,076	14,800	.....	422
Williams, West	"	34,000	388	152,126	1,450	3,000	100
Westminster	"	64,240	1,240	941,412	23,600	3,450	1,000
Total, Towns, &c.....		757,475	10,913	6,205,583	451,110	15,945	6,960
Add—For County .....		.....	.....	.....	.....	55,597	†767,240
Totals		757,475	10,913	6,205,583	451,110	71,542	774,200
NORTHUMBERLAND AND DURHAM.							
DURHAM.	Bowmanville	2,965	685	765,750	87,500	952	30,000
	Newcastle	2,400	200	184,496	15,225	.....	.....
	Cavan	63,020	815	762,479	23,600	1,200	5,200
	Clarke	66,976	1,126	819,652	80,800	169	.....
	Cartwright	26,300	421	266,184	32,884	50	330
	Darlington	66,651	1,162	1,163,686	127,850	230	5,500
	Hope	64,000	874	810,258	40,800	1,692	68,000
	Manvers	69,627	696	432,565	4,350	552	2,183
	Total, Towns, &c.....	371,939	5,979	5,205,070	419,009	4,845	111,213
NORTHUMBERLAND.	Brighton	2,705	249	188,792	5,600	48	.....
	Colborne	1,063	177	142,983	3,200	87	.....
	Alnwick	13,586	176	110,467	15,200	563	.....
	Brighton	48,890	738	469,579	13,275	154	400
	Cramahe	46,492	630	515,300	10,300	650	1,600
	Haldimand	81,664	1,061	982,380	31,950	.....	.....
	Hamilton	61,613	1,113	933,072	76,600	1,306	6,000
	Monaghan	18,102	207	257,472	25,200	480	.....
	Murray	47,558	678	531,650	10,190	100	.....
	Percy	51,326	662	421,207	7,000	1,024	2,432
	Seymour	65,119	735	371,296	23,800	*	.....
	County of Northumberland	438,118	6,426	4,924,198	222,315	4,412	10,432
	County of Durham	371,939	5,979	5,205,070	419,009	4,845	111,213
Add—For United Counties		810,057	12,405	10,129,268	641,324	9,257	121,645
Totals		810,057	12,405	0,129,268	641,324	88,960	329,588

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE		
	DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates on the \$1 im- posed for all pur- poses.	Amount collected under such rates.	Amount raised within the year by loan.
	Corporation Debentures.	M. L. E. Debentures.					
	\$	\$	\$	\$	c. m.	\$	\$
MIDDLESEX.—(Continued.)				1,635	1 8		
Strathroy					2 7	3,654	
Adelaide..... Vill.				\$19,000	2 2	not known	
Biddulph					0 7	3,001	
Carradoc					1 2	1,043	
Delaware	200		83	2,130	1 4		
Dorchester, North ..					2 7	5,962	
Ekfrid					1 9		
Lobo					1 5	21,700	
London					1 9	4,000	
Metcalfe					1 2	3,799	
Mosa				†12,000	2 9	not known	
McGillivray					0 9	1,730	
Nissouri, West					2 2		
Williams, East					2 3		
Williams, West.....					1 3	7,731	
Westminster	200						
Total, Towns, &c.....	400		83	31,774		52,600	
ADD—For County	918,274		15,481	\$44,345	1 2	64,680	76,000
Totals	918,674		15,564	79,119		117,300	76,000
NORTHUMBERLAND AND DURHAM.—(Cont'd.)							
DURHAM.	Bowmanville	50,000		16,000	1 1	8,920	
	Newcastle..... Vill.				0 8	1,635	
	Cavan..... T.p.			7,512	0 6	3,994	
	Clarke.....				1 2	11,065	
	Cartwright.....			480			
	Darlington.....			26,000	0 4	4,113	
	Hope.....		60,000	9,252	1 0	6,818	
	Manvers.....			2,358	0 7	2,550	
Total, Towns, &c.....							
	50,000	60,000	9,252	52,380		39,095	
NORTHUMBERLAND.	Brighton				1 0	1,878	
	Colborne.....				1 2	1,682	
	Alnwick..... T.p.				0 9	537	
	Brighton			23,488	0 5	2,414	
	Cramahe.....	2,376			0 6	2,848	
	Haldimand				1 2	12,124	
	Hamilton.....			5,412	1 0	8,662	
	Monaghan			900	0 5	878	
	Murray.....				0 3	1,585	
	Percy.....			36,055	1 1	3,588	
	Seymour.....			*	0 8	*	
County of Northumberland							
	2,376			65,885		36,196	
County of Durham							
	50,000	60,000	9,252	52,380		39,095	
ADD—For United Counties							
	52,376	60,000	9,252	118,265		75,291	
			86,000		5 6	12,963	
Totals.....							
	52,376	60,000	95,252	118,265		88,254	

UPPER CANADA.—(Continued.)

		EXPENDITURE.						REMARKS.
Received from Gov. on account of the Administration of Justice.	Other Revenues.	Interest paid on Debentures.	Expenditure for Educational purposes.	Exp. for salaries and all other expenses of Mun. Government.	Expenses on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	.....	.....	770	1,706	.....	500	.....	
.....	385	.....	1,816	238	.....	520	4,361	
.....	290	.....	1,682	1,030	.....	290	.....	* Amount due the County of Huron on separation.
.....	.....	.....	868	400	.....	500	200	
.....	2,632	12	412	319	.....	204	292	
.....	2,708	.....	926	374	.....	500	155	† Amount due the County of Huron on separation.
.....	826	.....	1,832	347	.....	1,000	578	
.....	330	.....	1,893	359	.....	568	154	
.....	.....	.....	1,200	3,700	36	1,200	.....	‡ Including \$160,000 of Railway stock.
.....	.....	.....	400	244	.....	198	442	
.....	420	.....	728	357	.....	811	3,399	
.....	205	.....	4,205	796	.....	1,813	.....	§ Including \$18,000 due Gov. for roads; also interest thereon.
.....	.....	.....	361	309	.....	750	62	
.....	.....	.....	284	297	.....	1,831	51	
.....	100	.....	232	200	.....	12	20	
.....	3,531	12	951	311	.....	689	8,566	
.....								
7,560	11,427	24	18,560	11,077	36	11,386	18,280	
.....	47,809	54,270	8,972	2,965	17,580	10,764	112,033	|| Including \$84,800 Debentures paid.
7,560	59,236	54,294	27,532	14,042	17,616	22,150	130,313	
.....								
.....	1,569	3,000	2,362	929	.....	1,533	935	
.....	182	.....	550	180	.....	.....	905	
.....	1,070	.....	2,369	712	.....	530	1,511	
.....	865	.....	4,088	1,056	.....	804	5,460	
.....	830	360	313	.....	.....	1,326	60	
.....	7,652	.....	952	1,515	.....	400	843	
.....	165	2,207	676	918	.....	1,725	1,637	Port Hope and Cobourg towns are separated from the counties, and will be found on a subsequent page.
.....	2,872	.....	1,210	670	.....	526	1,184	
.....								
.....	15,205	5,557	12,520	5,980	.....	6,844	12,555	
.....								
.....	.....	.....	885	179	.....	13	80	
.....	.....	.....	1,263	307	.....	122	170	
.....	52	.....	159	260	.....	240	620	
.....	1,180	.....	426	400	.....	700	1,800	
.....	1,637	156	1,463	721	.....	885	1,260	
.....	.....	.....	4,277	6,594	.....	477	.....	
.....	1,000	.....	3,241	1,038	.....	582	.....	
.....	65	.....	284	203	.....	224	9	
.....	560	.....	830	459	.....	106	57	
.....	2,469	.....	3,082	617	.....	1,099	188	
.....	200	.....	882	350	.....	375	*	* Not known.
.....								
.....	7,163	156	16,792	11,128	.....	4,823	4,184	
.....	15,205	5,257	12,520	5,980	.....	6,844	12,355	† Hope township borrowed \$60,000 from the M. L. Fund. Not returned.
.....								
.....	22,368	5,413	29,312	17,108	.....	11,667	16,739	
4,706	5,748	.....	.....	19,351	15,356	13,310	11,435	
.....								
4,706	28,116	5,413	29,312	36,459	15,356	24,977	28,174	

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Per- sonal Property.	Total am't of Arrears of Taxes.	Other Assets.
NORFOLK.			\$	\$	\$	\$
Simcoe Town	400	381	379,833	87,166	.....	11,300
Charlotteville T.p.	57,462	749	626,827	54,045	1,261	7,892
Houghton "	33,800	391	244,538	8,900	162	4,829
Middleton "	16,392	504	312,227	22,500	755	.....
Townsend "	65,680	956	908,702	41,700	2,276	2,867
Walsingham "	75,350	738	628,417	26,000	5,307	.....
Windham "	67,200	793	693,146	26,040	.....	.....
Woodhouse "	34,444	760	781,639	23,720	2,285	.....
Total, Towns, &c.....	380,728	5,272	4,575,329	290,171	12,046	26,888
Add—For County .....	.....	.....	.....	.....	10,932	26,803
Totals	380,728	5,272	4,575,329	290,171	22,978	53,691
ONTARIO.						
Whitby Town	3,536	640	251,170*	38,300	3,449	18,441
Osbawa Vill.	2,400	506	30,000*	3,204	.....	.....
Brock T.p.	63,586	708	447,902	47,850	.....	.....
Mara and Rama "	75,436	505	172,572	11,400	.....	.....
Pickering "	70,691	1,311	1,743,221	170,200	.....	.....
Reach "	61,908	1,333	987,568	78,500	.....	1,000
Scott "	49,161	407	285,417	19,600	798	4,282
Seugog "	8,598	108	97,311	7,500	514	50
Thorah "	29,246	307	155,441	9,000	1,840	.....
Uxbridge "	51,990	814	552,790	24,400	751	2,296
Whitby "	21,394	792	964,136	58,320	.....	500
Whitby, East..... "	31,122	677	949,403	46,900	498	1,600
Total, Towns, &c.....	469,068	8,108	6,636,931	515,174	7,850	28,169
Add—For County .....	.....	.....	.....	.....	.....	.....
Totals	469,068	8,108	6,636,931	515,174	7,850	28,169
OXFORD.						
Woodstock..... Town	1,750	776	707,367	54,300	4,977	.....
Ingersoll Vill.	1,750	664	592,617	56,200	6,128	29,050
Embro Vill.	1,181	135	100,867	21,666	58	1,153†
Blenheim T.p.	66,000	1,099	1,061,360	46,100	311	.....
Blandford "	29,596	297	476,835	20,300	327	792
Dereham "	66,752	842	1,113,505	35,000	1,168	14,000†
Nissouri, East..... "	46,334	627	540,444	8,180	2,971	10,550‡
Norwich, North "	34,200	602	717,320	60,500	238	294
Norwich, South "	35,889	525	550,550	39,300	600	.....
Oxford, East..... "	34,234	439	684,780	62,500	132	1,332
Oxford, West "	24,931	560	651,819	46,200	.....	837
Oxford, North..... "	19,656	321	363,292	18,400	20	.....
Zorra, East "	52,901	724	869,206	57,906	1,019	335
Zorra, West "	54,946	704	660,364	31,700	107	11,606*
Total, Towns, &c.....	470,120	8,315	9,090,326	558,252	18,056	69,949
Add—For County.....	.....	.....	.....	.....	.....	.....
Totals	470,120	8,315	9,090,326	558,252	18,056	69,949

UPPER CANADA.—(Continued.)

LIABILITIES.				REVENUE.				
LIABILITIES.		Amount of Interest over-due.	Other Liabilities.	Rates on the \$ im- posed for all pur- poses.	Am't collected under such rates.	Amount raised within the year by loan.	Received from Gov. on account of the Ad- ministration of Jus- tice.	Other Revenues.
Corporation Debentures.	M. L. F. De- bentures.			C. D.	\$	\$	\$	\$
3,700				1 0½	4,916			1,222
				0 5	2,200			
				0 7	1,681			20
	3,000			0 5	889			894
				0 5	2,370			200
12,000				0 9	596			220
				0 4	2,702			168
			* 5,500	0 6	3,020			339
15,700	3,000		5,500		18,374			3,063
12,000				0 1	5,639	11,174	4,049	17,425
27,700	3,000		5,500		24,013	11,174	4,049	20,488
3,066			3,593	2 3	4,875	4,493		4,024
				2 7	5,604			336
				0 7				1,426
				0 6				428
				0 4	7,862			
				0 4	3,998			1,351
				0 8	2,021	318		602
				0 6	545			364
600			1,700					2,854
				0 8	4,049			2,437
				0 3	2,698			443
				0 5	3,968			937
3,666			5,293		35,620	4,811		15,202
							5,853	
3,666			5,293		55,620	4,811	5,853	15,202
34,680	100,000	832	3,000	1 0	2,750	3,000		1,285
45,600				1 0	360			2,049
				0 6	747			150
			1,792	0 4	4,231			1,231
				0 2	1,150			350
20,000				0 5	4,000			610
24,000				1 0	4,762			973
2,469	124,000			0 3	1,901			
3,062	**			0 4	1,700			1,372
			1,022	0 1	953			2,376
				0 2	1,400			392
				0 2	762			262
				0 2	1,300			930
				0 2	2,177			2,545
			1,295					
129,811	224,000	832	7,109		28,193	3,000		14,525
15,600	20,000			0 2½	16,957		3,815	232
145,411	244,000	832	7,109		45,150	3,000	3,815	14,757

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
NORFOLK.—(Continued.)							
Simcoe..... Town	\$ 294	\$ 3,972	\$ 500	\$	\$ 1,468	\$ 725	The clerk of Simcoe says there s a "disputed claim of \$100,000 with government, on account of advance to Woodstock & Lake Erie Railway Company." Woodhouse and Windham make no return of the amounts for which they are in- debted to the M. L. Fund.
Charlotteville..... T'p.	.....	916	538	.....	637	.....	
Houghton..... "	.....	225	271	.....	165	165	
Middleton..... "	.....	446	317	.....	309	126	
Townsend..... "	.....	2,611	437	.....	252	217	
Walsingham..... "	720	1,116	2,047	.....	334	.....	
Windham..... "	.....	902	400	.....	300	1,268	
Woodhouse..... "	.....	425	394	.....	43	169	
Total, Towns, &c.....	1,614	10,613	4,904		3,508	2,670	* For erection of a school-house.
ADD—For County.....	360	8,714	2,950	8,156	605	13,172	
Totals	1,374	19,327	7,854	8,156	4,113	15,842	
ONTARIO.—(Continued.)							
Whitby..... Town	219	2,471	1,511		1,859	5,305	* The County Clerk states that these are the actual, not the annual, values. They must, however, be far below the reality.—(Compiler.)
Oshawa..... Vill.	.....	2,300	540	.....	2,000	764	
Brock..... T'p.	.....	628	378	.....	700	160	
Mara and Rama..... "	.....	321	1,000	.....	400	.....	
Pickering..... "	.....	2,604	696	.....	2,690	361	
Reach..... "	.....	.....	884	.....	3,835	300	
Scott..... "	.....	1,095	228	.....	538	1,074	
Seugog..... "	.....	131	154	.....	220	370	
Thorah..... "	48	365	728	.....	243	1,446	
Uxbridge..... "	.....	2,327	483	.....	1,652	1,976	
Whitby..... "	.....	443	539	.....	1,500	150	
Whitby, East..... "	.....	500	442	.....	1,517	2,490	
Total, Towns, &c.....	267	13,185	7,583	.....	17,154	14,396	
ADD—For County.....	.....	.....	.....	7,137	.....	.....	
Totals	267	13,185	7,583	7,137	17,154	14,396	
OXFORD.—(Continued.)							
Woodstock..... Town	2,034	1,900	1,194		10	486	* \$2,200 stock in incorporated companies, \$9,386 cash from clergy reserves, invested in mun. deb. † Stock in mun. deb. and incor- porated companies. ‡ \$5,000 in incorporated com- panies, \$9,000 clergy reserve money invested for schools. § Gravel road, property of cor- poration. || Does not know the amount of interest over due to M. L. F. The arrears of taxes herein re- turned are almost all for 1863; most of the township clerks having stated that they have no means of ascer- taining the arrears of taxes on non- resident lands for former years. ** Norwich South does not re- turn its debt to the M. L. F.
Ingersoll..... Vill.	2,736	900	462	.....	500	850	
Embro..... "	.....	663	65	.....	218	17	
Blenheim..... T'p.	.....	801	451	.....	1,726	.....	
Blandford..... "	.....	229	272	.....	271	.....	
Dereham..... "	1,200	629	700	.....	500	.....	
Nissouri, East..... "	1,560	400	362	.....	461	3,951	
Norwich, North..... "	148	450	310	.....	309	840	
Norwich, South..... "	183	337	373	.....	234	1,950	
Oxford, East..... "	.....	.....	337	.....	154	2,538	
Oxford, West..... "	.....	648	310	.....	464	140	
Oxford, North..... "	.....	203	215	.....	350	50	
Zorra, East..... "	.....	518	267	.....	1,012	.....	
Zorra, West..... "	.....	642	320	.....	1,052	1,811	
Total, Towns, &c.....	7,861	8,320	5,638	.....	7,261	12,633	
ADD—For County.....	2,536	9,124	6,282	5,368	3,000	.....	
Totals	10,397	17,444	11,920	5,368	10,261	12,633	

UPPER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Acres Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Ar-rears of Taxes.	Other Assets.
			\$	\$	\$	\$
PERTH.						
Stratford Town		731	656,870	53,500	4,473	36,000
St. Mary's "	2,738	652	470,800	46,100		23,400
Mitchell Vill.	4,000	270	338,633	22,200	5,078	
Blanshard T'p.	45,927	662	386,230	33,400		
Downie "	48,617	590	370,138	49,200		
Easthope, North "	43,084	555	344,426	28,300	645	500
Do South "	23,827	273	44,975	2,832		
Ellice "	54,987	505	385,275	19,300		
Elma "	66,335	601	257,343	15,320	2,723	
Fullarton "	39,294	538	365,671	21,670		
Hibbert* "	41,180	554	285,843	41,700		
Logan* "	52,470	514	290,353	9,200	8,066	21,227
Mornington "	48,584	675	251,302	800		
Wallace "	51,338	577	193,344	6,200	2,386	584
Total, Towns, &c.	522,381	7,697	4,641,203	349,652	23,371	81,711
Add—For County					138,155	160,962
Totals	522,381	7,697	4,641,203	349,652	161,526	242,673
PETERBOROUGH.						
Ashburnham Vill.	957	187	142,095	300	1,696	
Asphodel T'p.	38,636	596	256,190	32,000		
Belmont and Methuen "	34,102	172	53,402	1,700		
Dummer and Burleigh "	68,428	354	133,149	33,200	3,763	440
Douro "	33,596	431	152,985	3,300		
Ennismore "	17,135	178	69,723	7,400		
Galway "	14,982	124	27,901		646	
Monaghan "	14,495	281	157,292	10,400	384	
Minden and Stanhope "	28,800	213	34,282	300	1,200	
Otonabee "	64,939	770	496,049	76,500		
Smith and Harvey "	102,992	688	500,356	61,100	2,393	
Snowden "	15,282	112	19,447			
Total, Towns, &c.	434,344	4,106	2,042,871	226,200	10,082	440
Add—For County						
Totals	434,344	4,106	2,042,871	226,200	10,082	440

PRESCOTT AND RUSSELL—No returns have been received from this county, for 1863. Neither were any received for 1862.

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE.		
	DEBENTURES.		Amount of Interest over-due.	Other Liabilities.	Rates on the \$1 imposed for all purposes.	Amount collected under such rates.	Amount raised within the year by loan.
	Corporation Debentures.	M. L. F. Debentures.					
	\$	\$	\$	\$	C. L.	\$	\$
PERTH.—(Continued.)							
Stratford Town	42,800	100,000			1 5	10,230	
St. Mary's "	27,000				1 3	5,500	
Mitchell Vill.				4,154	1 0	1,700	
Blanshard Tp.							
Downie "					1 6	6,719	
Easthope, North "					1 9	6,391	
Do South "					8 0	3,207	
Ellice "					1 3	5,259	
Elma "					2 1	5,815	
Fullarton "					1 5	5,809	
Hibbert* "					1 4	†4,500	
Logan* "	21,500				1 8	†5,500	
Mornington "					2 2		
Wallace "				3,811	2 6	4,661	
Total, Towns, &c	94,300	100,000		7,965		65,291	
Add—For County	38,201	288,000	37,195	60,744	0 8	42,406	
Totals	132,501	388,000	37,195	68,709		107,697	
PETERBOROUGH.—(Continued.)							
Asheburnham Vill.					1 3	179	
Asphodel Tp.					0 6	1,798	
Belmont and Methuen "					3 6	1,643	
Dunster and Burleigh "				4 0		294	400
Douro "					1 4		
Ennismore "					1 1	247	
Galway "					1 4	34	
Monaghan, North "					1 1		
Minden and Stanhope "					0 8		
Otonabee "					0 2	1,347	
Smith and Harvey "					1 1	2,272	
Snowden "					0 6		
Total, Towns, &c				400		7,814	400
Add—For County	2,400				0 4 1/2		
Totals	2,400			400		7,814	400

UPPER CANADA.—(Continued.)

		EXPENDITURE.						REMARKS.
Received from Gov. on account of the Ad. of Justice.	Other Revenues.	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	4,260	4,576	1,650	1,278	.....	1,521	3,382	Stock in Stratford Northern Gravel Road, \$60,000.
.....	1,700	1,620	2,400	680	.....	.....	.....	
.....	770	.....	850	340	.....	1,820	587	
.....	.....	.....	368	485	.....	500	200	
.....	.....	.....	1,820	507	.....	1,143	192	
.....	.....	.....	1,889	463	.....	126	144	
.....	280	.....	267	553	.....	250	2,224	
.....	80	.....	2,118	408	.....	600	200	
.....	.....	1,230	.....	345	.....	150	.....	
.....	90	.....	.....	340	.....	2,000	3,582	
.....	40	.....	.....	560	.....	750	100	
.....	1,879	.....	.....	320	.....	1,573	45	
.....	.....	.....	.....	387	.....	1,068	.....	
.....	*	.....	458	508	38	1,236	2,820	
.....	9,099	7,426	11,860	7,174	38	12,737	13,476	*Returns of 1862. †Estimated.
3,059	6,059	13,959	9,041	6,153	8,933	3,364	1,341	
3,059	15,158	21,415	20,901	13,327	8,971	16,101	14,817	
.....	180	.....	1,500	200	.....	350	150	
.....	1,302	.....	400	1,519	.....	800	381	
.....	125	.....	1,369	339	.....	745	158	
.....	192	.....	1,382	430	.....	283	.....	
.....	.....	.....	1,830	338	.....	.....	.....	
.....	.....	.....	.....	409	.....	112	.....	
.....	169	.....	.....	300	.....	47	.....	
.....	195	.....	875	200	.....	6	115	
.....	.....	.....	.....	160	.....	63	.....	
.....	719	.....	.....	645	.....	1,174	247	
.....	.....	.....	2,027	518	.....	1,086	2,463	
.....	.....	.....	.....	90	.....	.....	.....	
.....	2,882	.....	9,383	5,148	.....	4,666	3,514	
3,147	146	936	.....	2,354	6,010	3,957	6,543	
3,147	3,028	936	9,383	7,502	6,010	8,623	10,057	

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
WATERLOO.			\$	\$	\$ cts.	\$
Berlin Town.	2,710	572	490,950	53,000		
Galt "	840	803	919,400	128,016	750	48,532
Hespeler..... Vill.	643	164	81,216	17,900	247	1,000
New Hamburg	883	210	206,516	39,966	485	
Preston	906	370	326,550	32,100	1,817	889
Waterloo	2,727	313	433,033	126,100	2,773	2,274
North Dumfries T'p.	44,075	738	844,255	69,300		1,442
Waterloo	81,562	1,246	1,402,683	124,300		
Wellesley	66,253	929	752,656	90,500	1,700	285
Wilmot	60,605	904	1,004,447	137,600	2,230	1,829
Woolwich..... "	53,000	801	815,000	45,500	2,400	3,200
Total Towns, &c.....	314,204	7,050	7,276	864,282	12,402	59,451
ADD—For County.....					7,781	27,681
Totals	314,204	7,050	7,276,706	864,282	20,183	87,132
PRINCE EDWARD.						
Pictou Town.	105	463	534,633	83,800	1,057	463
Wellington..... Vill.	1,526	142	114,917	18,183	49	
Ameliasburg T'p.	42,462	699	923,334	35,200		
Athol	21,061	337	236,187	21,900		1,710
Hallowell	44,315	825	695,533	82,600		23,630
Hillier	31,488	531	531,858	43,300	2	74,300
Marysburg..... "	47,043	734	508,244	54,500		500
Sophiasburg	44,942	575	733,584	116,400		15,500
Total, Towns, &c.....	232,942	4,306	4,278,290	456,183	1,108	16,103
ADD—For County.....			8,000			
Totals	232,942	4,306	4,286,290	456,183	1,108	16,103
VICTORIA.						
Lindsay Town.	1,600	506	655,883	50,100		
Bexley, Laxton & Digby.* T'p.	26,155	207	74,359			
Carden	24,687	208	51,299			
Dalton?						
Draper?						
Eldon	62,809	513	186,544	5,800	3,296	
Emily*	64,025	607	384,337	68,360		2,400
Fenelon	56,217	429	256,366	6,200		
Lutterworth, Anson and Hindon	7,825	159	19,359			
Longford						
Mariposa	74,436	779	655,397	39,500	2,056	
Macaulay?						
Oakley?						
Ops	55,729	634	333,030	13,800	5,500	
Ryde?						
Somerville	55,490	121	59,255	300	829	
Verulam..... "	53,075	315	185,973	4,800		
Total, Towns, &c	492,048	4,480	2,861,802	188,860	11,631	2,400
ADD—For County					18,113	56,860
Totals	492,048	4,480	2,861,802	188,860	29,794	59,260

UPPER CANADA.—(Continued.)

LIABILITIES.				REVENUE.				
DEBENTURES.		Amount of Interest Over-due.	Other Liabilities.	Rates on the \$ im- posed for all pur- poses.	Amount collected un- der such rates.	Amount raised within the year by loan.	Received from Gov- ernment on account of the Administra- tion of Justice.	Other Revenue.
Corporation Debentures.	M. L. F. Debentures.			C. M.	\$	\$	\$	\$
22,400			221	1 8	6,527			836
64,221			188	1 0	10,819			3,649
				1 1	844			529
				0 7	1,800			
34,800				1 8	4,119			889
3,500				0 6	875			420
				0 3	2,740			697
				0 5				460
				0 4	2,084			2,649
				0 4	4,242			1,359
				0 5	1,850			
124,921			409		35,900			11,488
				0 1½	4,069		1,860	567
124,921			409		39,969		1,860	12,055
2,800				0 7	3,278			1,082
				0 3	400			168
				0 1	1,750			116
				0 5	1,173			438
				0 3	2,526			
				0 2	954			
				0 4	2,605			355
				0 3	2,619			
2,800					15,305			2,159
				†			770	107
2,800					15,305		770	2,266
14,000				1 0				20
				2 6				
				1 2				
				1 7	2,863			402
				0 7				450
				2 0				
				2 0				
			4,463	1 0	1,758			770
				1 7				
80,000		1,187		1 6	200			1,382
			99	2 3				185
			700					
14,000	80,000	1,187	5,262		4,821			3,209
60,000			39,012	0 6		37,370	465	101
74,000	80,000	1,187	44,274		4,821	37,370	465	3,310

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on De- bentures.	Expenditure for Edu- cation purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
WATERLOO.—(Continued.)	\$	\$	\$	\$	\$	\$	
Berlin Town	1,344	2,500	550	.....	600	2,000	
Galt "	4,110	4,050	1,676	.....	1,100	1,921	
Hespeler Vill.	.....	610	162	.....	589	10	
New Hamburg .. "	.....	1,100	275	.....	998	285	
Preston "	2,088	1,473	850	.....	276	.....	
Waterloo ..... "	.....	1,372	273	.....	84	765	
North Dumfries .. T.p.	.....	500	530	.....	1,562	86	
Waterloo ..... "	.....	.....	769	.....	2,031	2,286	
Wellesley ..... "	.....	1,467	523	.....	2,403	55	
Wilmet ..... "	.....	850	575	.....	3,255	168	
Woolwich ..... "	.....	650	450	.....	900	400	
Total, Towns, &c....	7,542	11,572	6,633	.....	13,798	7,976	
Add—For County...	.....	9,646	2,309	5,101	1,307	980	
Totals	7,542	24,218	9,002	5,101	15,105	8,956	
PRINCE EDWARD.—(Cont'd.)							
Pictou Town	224	900	420	.....	973	1,115	
Wellington Vill.	.....	100	.....	.....	.....	197	
Ameliasburg T.p.	.....	400	381	.....	59	197	
Athol ..... "	.....	324	251	.....	.....	715	*Bank Stock.
Hallowell ..... "	.....	386	326	.....	208	1,060	
Hillier ..... "	.....	.....	188	.....	85	160	†\$3,000 in Bank Stock and \$1,300 in
Marysburg ..... "	.....	480	1,300	.....	.....	.....	‡121 shares in do [Mortgages.
Sophiasburgh ..... "	.....	400	741	.....	107	.....	\$5,500 in do
Total, Towns, &c....	224	2,990	3,607	.....	1,432	3,261	
Add—For County...	.....	.....	2,131	4,586	.....	.....	†County rate appears to be included
Totals	224	2,990	5,738	4,586	1,432	3,261	above.
VICTORIA.—(Continued.)							
Lindsay Town	840	.....	952	.....	.....	.....	
Bexley, Laxton & Digby T.p.	.....	164	433	.....	995	366	*Returns of 1862.
Carden ..... "	.....	100	616	.....	.....	.....	‡No Returns from these Townships
Dalton ..... "	.....	.....	.....	.....	.....	.....	where the Municipal Organization
Draper ..... "	.....	.....	.....	.....	.....	.....	may not be yet complete.—(Com-
Eldon ..... "	.....	365	41	.....	642	1,394	piler.)
Emily ..... "	.....	.....	.....	600	1,200	70	
Feneion ..... "	.....	160	440	.....	550	.....	
Lullinworth, Anson and Hinden ..... "	.....	.....	114	.....	68	.....	
Longford ..... "	.....	.....	.....	.....	.....	.....	
Mariposa ..... "	.....	.....	424	11	1,600	615	
Macaulay ..... "	.....	.....	.....	.....	.....	.....	
Oakley ..... "	.....	.....	.....	.....	.....	.....	
Ops "	1,187	1,447	610	.....	1,000	50	
Ryde ..... "	.....	.....	.....	.....	.....	.....	
Somerville ..... "	.....	.....	304	.....	508	694	
Verulam ..... "	.....	.....	299	74	582	4,112	
Total, Towns, &c....	2,027	2,236	4,233	685	7,145	7,301	
Add—For County ..	3,000	3,282	3,874	3,183	534	20,038	
Totals	5,027	5,518	8,107	3,868	7,679	27,339	

UPPER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
SIMCOE.			\$	\$	\$	\$
Barrie Town		434	281,086	12,912	9,800	14,000
Bradford* "	1,480	230	105,838	12,700		6,356
Collingwood "	5,782	366	517,852†	5,600	3,119	581
Adjala* T'p.	44,702	505	177,712	16,550		
Essa "	52,264	568	303,835	14,700	7,400	
Flos "	47,770	247	114,019	11,600	435	
Gwillimbury, West "	43,996	601	473,869	37,700		
Innisfil "	64,656	821	379,920	10,500	1,647	
Medonte "	55,835	316	180,335	20,600		
Mulmur "	69,062	389	197,095	7,500		
Mono "	69,502	693	236,918	21,800	2,213	130
Nottawasaga "	92,475	761	454,665	8,100	9,614	29,000
Orillia and Matchedash "	43,169	327	250,000†	20,000†	8,950	1,952
Oro "	61,677	625	317,500	24,300	3,500	
Sunnidale "	52,258	200	175,093	600		
Tecumseth "	60,180	753	603,496	49,400	3,258	4,800
Tiny and Tay "	112,721	342	284,260	14,500	12,736	600
Tossorontio "	44,957	181	136,245	6,400	7,319	83
Vespra "	57,668	278	177,631	5,000		400
Total, Towns, &c.....	980,154	8,637	5,357,369	300,562	69,991	48,902
Add—For County					115,079	33,743
Totals	980,154	8,637	5,357,869	300,562	185,070	82,645
STORMONT, DUNDAS, & GLENGARY.						
Cornwall Town	729	291	395,833	67,500	4,854	16,100
Iroquois Vill.	800	108	96,950	5,807	5	
Morrisburgh "	1,058	184	102,435	19,900		
Charlottenburgh T'p.	80,470	1,144	796,891	130,300	3,244	127
Cornwall "	62,016	721	567,308	70,600	1,535	143
Finch "	50,596	472	194,005	6,394	835	500
Kenyon "	77,923	719	321,664	32,900		
Lancaster "	55,218	680	486,540	51,100	555	
Lochiel "	69,256	771	478,056	54,000		
Mountain "	57,600	575	269,668	6,400	50	150
Matilda "	58,310	764	545,049	60,900		
Osnabruck "	41,940	928	598,508	67,500		300
Roxborough "	61,963	569	148,010	31,500	400	200
Williamsburgh "	57,048	713	507,964	62,800		
Winchester "	57,600	686	320,757	39,900		
Total, Towns, &c.....	732,527	9,425	5,829,638	697,501	11,528	17,520
Add—For County					5,885	3,441
Totals	732,527	9,425	5,829,638	697,501	17,413	20,961

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE.		
	DEBENTURES.		Amount of Interest over due.	Other Liabilities.	Rates in the \$ imposed for all purposes.	Am't collected under such rates.	Amount raised within the year by loan.
	Corporation Debentures.	M. L. F. Debentures.					
	\$	\$	\$	\$	C. E.	\$	\$
SIMCOE.—(Continued.)							
Barrie.....Town		12,000	2,700		1 8		
Bradford....."					1 3	1,495	
Collingwood....."	4,000				0 8	4,019	
Adjala.....Twp.					0 12	500	
Essa....."					1 0	1,500	
Flos....."	350				0 5	230	350
Gwillimbury, West....."					0 8		
Innisfil....."					1 3	3,790	
Medonte....."					1 4	2,955	
Mulmur....."					1 1		
Mono....."					1 12	500	
Nottawasaga....."	16,000				1 6	1,231	
Orillia and Matchedash....."				1,802	1 2	2,350	
Oro....."				968	1 12	600	
Sunnidale....."							
Tecumseth....."					0 9		
Tiny and Tay....."					0 7	900	
Toscorontio....."					0 9	726	
Vespra....."					1 0		
Total, Towns, &c.....	20,350	12,000	2,700	2,770		20,826	350
ADD—For County.....	163,000				7 1	42,000	
Totals.....	183,350	12,000	2,700	2,770		62,826	350
STORMONT, DUNDAS & GLENGARY.—(Con.)							
Cornwall.....Town	4,206	12,000		3,592	0 8	2,047	2,000
Iroquois.....Vill.	1,000				0 6	646	
Morrisburgh.....Twp.	3,600					1,529	
Charlottenburgh....."				1,808	0 4	407	
Corwall....."					0 4	1,118	
Finch....."				700	1 0	1,169	
Kenyon....."					0 5	1,892	
Lancaster....."					0 4	1,100	
Lochiel....."				680	0 5		
Mountain....."							
Matilda....."					0 3	1,514	
Osnabruck....."					0 4	2,710	
Roxborough....."					0 6	680	
Williamsburgh....."					0 3	1,502	
Winchester....."					0 5	1,840	
Total, Towns, &c.....	8,806	12,000		6,780		18,154	2,000
ADD—For County.....				1,452	*		
Totals.....	8,806	12,000		8,232		18,154	2,000

UPPER CANADA.—(Continued.)

		EXPENDITURE.						REMARKS.
Received from Gov. on account of the Administration of Justice.	Other Revenues.	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	1,006	.....	1,186	.....	.....	275	4,500	* Returns of 1862.
.....	1,042	.....	700	130	.....	426	.....	
.....	.....	264	1,846	943	.....	297	.....	
.....	753	.....	550	404	.....	802	897	
.....	700	.....	383	420	.....	425	.....	
.....	167	14	332	224	.....	122	125	
.....	.....	.....	412	360	.....	650	.....	
.....	.....	.....	1,645	880	.....	1,260	.....	
.....	1,342	.....	749	381	.....	935	2,065	
.....	264	.....	208	225	.....	295	144	
.....	.....	.....	848	200	.....	925	.....	
.....	625	1,350	3,459	1,500	.....	1,100	150	
.....	3,607	.....	491	341	.....	1,181	1,992	† Estimated from Returns of
.....	5,623	.....	349	418	.....	1,217	3,856	1862.—(Compiler.)
.....	.....	.....	24	355	.....	904	.....	
.....	1,960	.....	1,168	450	.....	800	263	
.....	248	.....	630	252	.....	.....	900	
.....	157	.....	.....	400	.....	950	.....	
.....	17,494	1,628	14,921	7,883	.....	12,594	14,892	
5,025	103,333	9,888	.....	4,573	12,337	943	70,143	
5,025	120,827	11,516	14,921	12,456	12,337	13,537	85,035	
.....	1,341	1,062	1,100	500	.....	774	1,486	
.....	.....	72	71	86	.....	400	313	
.....	451	320	98	80	.....	445	72	
.....	4,545	.....	1,417	781	.....	2,523	1,122	
.....	.....	.....	1,020	430	.....	1,610	315	
.....	565	.....	326	260	.....	930	200	
.....	868	.....	1,112	512	5	424	692	
.....	.....	.....	500	598	.....	1,049	.....	
.....	928	.....	512	409	.....	836	1,608	
.....	180	.....	424	292	.....	575	100	
.....	940	.....	517	375	.....	1,380	580	
.....	518	.....	700	718	717	1,340	3,485	
.....	876	.....	364	322	.....	502	368	
.....	868	.....	540	458	.....	628	702	
.....	506	.....	475	315	.....	302	1,138	
.....	12,586	1,454	9,176	6,147	722	13,718	12,281	
1,338	9,983	.....	1,291	1,771	1,783	460	4,563	* The rates imposed in the
1,338	22,569	1,454	10,467	7,918	2,505	14,184	16,849	Townships appear to include
								the County Rate.—(Compiler.)

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
WELLAND.						
Clifton.....Town	987	291	359,500	24,372	603	6,608
Chippawa.....Vill.	140	217	114,533	39,200	226	.....
Fort Erie....."	.....	173	72,165	9,953	94	.....
Thorold....."	.....	323	471,550	77,250	500	.....
Welland....."	851	214	156,109	21,700	1,775	4,200
Bertie.....T'p.	35,368	505	603,320	27,700	.....	.....
Crowland....."	19,092	346	345,070	24,100	.....	.....
Humberstone....."	611	565,139	38,700	.....	500	.....
Pelham....."	28,858	553	504,773	36,000	627	7,628
Stamford....."	21,410	562	760,252	113,100	.....	.....
Thorold....."	22,372	661	665,458	*68,500	772	19,470
Wainfleet....."	24,835	397	402,090	31,000	450	2,157
Willoughby....."	18,698	254	317,591	31,400	190	210
Total, Towns, &c.....	201,615	5,107	5,337,550	542,975	5,737	40,273
Add—For County.....	.....	.....	.....	.....	3,279	†81,632
Totals.....	201,615	5,107	5,337,550	542,975	9,016	121,905
WELLINGTON.						
Guelph.....Town	.....	.....	1,970,916	258,933	5,406	131,338
Elora.....Vill.	.....	.....	313,950	7,600	.....	745
Fergus....."	563	235	233,750	10,400	96	249
Amaranth.....T'p.	29,875	324	99,505	8,400	.....	.....
Arthur....."	63,000	661	253,450	42,600	484	1,653
Eramosa....."	44,800	572	667,710	80,600	2,399	.....
Erin....."	127,403	789	921,872	63,000	.....	.....
Garafraxa....."	78,450	913	563,110	59,600	58	3,322
Guelph....."	37,000	580	1,021,090	108,900	500	5,400
Luther....."	36,290	258	79,558	1,300	282	.....
Maryboro'....."	55,627	627	282,748	26,400	.....	.....
Minto....."	69,976	596	328,920	15,850	256	|| 20,748
Nichol....."	26,708	598	429,071	63,400	126	4,269
Peel....."	74,187	955	469,830	63,400	.....	1,200
Pilkington....."	28,940	488	370,580	46,600	.....	225
Puslinch....."	58,713	775	755,310	152,200	.....	.....
Total, Towns, &c.....	731,332	8,371	8,761,370	1,009,183	9,607	169,149
Add—For County.....	.....	.....	.....	.....	.....	.....
Totals.....	731,332	8,371	8,761,370	1,009,183	9,607	169,149

UPPER CANADA.—(Continued.)

LIABILITIES.				REVENUE.				
DEBENTURES.		Amount of Interest over-due.	Other Liabilities.	Rates on the \$ im-posed for all pur-poses.	Amount collected un-der such rates.	Amount raised within the year by loan.	Received from Gov-ernment on account of the Administra-tion of Justice.	Other Revenues.
Corporation Debentures.	M. L. E. Debentures.							
\$	\$	\$	\$	c m.	\$	\$	\$	\$
.....			26,000	0 5	2,116	.....	.....	1,179
.....				0 7	1,634	.....	.....	1,120
.....				1 2	1,714	.....	.....	232
4,840		615	.....	1 0	3,925	1,000	.....	.....
2,220		98	.....	1 2	.....	.....	.....	140
40,000		2,000	.....	0 9	5,700	.....	.....	.....
.....				0 6	2,225	.....	.....	57
.....				0 6	3,581	.....	.....	307
.....				0 6	2,822	.....	.....	839
.....				0 5	4,095	.....	.....	1,621
13,800			2,893	0 8	5,182	.....	.....	1,717
20,000				1 2	4,543	.....	.....	17
.....				0 1	272	.....	.....	345
80,860		2,713	28,893	.....	37,809	1,000	.....	8,174
69,180			7,402	.....	.....	.....	1,726	1,926
150,040		2,713	36,295	.....	37,809	1,000	1,726	10,110
70,696	*38,421	.....	.....	1 0	20,530	2,800	.....	19,959
500		15	700	0 3	203	.....	.....	1,160
.....			198	0 6	1,499	.....	.....	1,015
.....				2 0	2,000	.....	.....	485
.....			†4,000	0 9	3,185	.....	.....	876
.....			1,272	0 8	3,342	400	.....	1,548
.....				0 3	2,650	.....	.....	1,295
.....				0 5	5,541	.....	.....	920
19,600				1 2	807	.....	.....	.....
.....				0 9	.....	.....	.....	161
18,000				1 0	2,843	.....	.....	** 2,408
.....			235	0 4	2,000	.....	.....	1,959
.....				1 0	4,545	.....	.....	.....
.....				0 6	.....	.....	.....	.....
.....				0 4	3,665	.....	.....	350
189,796	38,421	15	6,405	.....	52,810	3,200	.....	32,136
89,716				0 2½	.....	.....	3,525	.....
198,512	38,421	15	6,405	.....	52,810	3,200	3,525	32,136

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	EXPENDITURE.						REMARKS.
	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other Accounts.	
WELLAND.—(Continued.)	\$	\$	\$	\$	\$	\$	
Clifton Town	.....	800	895	.....	624	1,975	
Chippawa Vill.	927	925	242	.....	307	1,703	
Fort Erie ..... "	.....	700	150	.....	400	973	
Thorold "	138	930	510	.....	.....	.....	
Welland "	65	500	130	.....	300	1,036	
Bertie "	2,000	320	200	.....	200	.....	
Crowland T'p.	.....	553	132	.....	125	35	*Personal property of this township
Humberstone ..... "	.....	307	395	18	270	102	is returned as \$588,800. which
Pelham ..... "	.....	404	244	.....	102	21	being evidently wrong, the figures
Stamford ..... "	.....	1,077	893	.....	85	3,200	of 1862 are taken.—(Compiler.)
Thorold "	960	753	296	.....	123	4,718	
Wainfleet "	1,600	300	235	.....	36	108	†Including Marsh Lands, \$30,000.
Willoughby ..... "	.....	131	173	.....	170	12	Court House and furniture, \$31,000.
Total, Towns, &c ...	5,690	7,700	4,545	18	2,742	13,883	‡ Chippawa, Bertie and Wainfleet do
Add—For County ...	5,964	3,425	1,475	4,048	.....	4,338	not return their indebtedness to
Totals	11,654	11,125	6,020	4,066	2,742	18,221	the M. L. Fund.
WELLINGTON.—(Cont'd.)							
Guelph Town	4,241	4,642	2,793	.....	2,307	21,944	*Amount due to M. L. Fund, being
Elora Vill.	63	119	407	.....	.....	629	apparently the principal, less the
Fergus ..... "	.....	941	183	.....	411	350	Sinking Fund.—(Compiler.)
Amaranth T'p.	.....	940	212	.....	113	1,850	
Arthur ..... "	.....	640	680	.....	172	912	†Due the county on Seed Wheat
Eramosa ..... "	.....	1,390	373	.....	1,502	1,991	Fund. ‡Including surplus from
Erin ..... "	.....	1,369	5,206	.....	1,500	5,206	previous year.
Garafraxa ..... "	.....	208	840	.....	1,800	.....	
Guelph "	1,176	500	800	.....	650	.....	
Luther ..... "	.....	277	315	.....	260	.....	
Maryboro' ..... "	.....	760	383	.....	995	1,236	§Road, Cemetery, &c. **Tolls on
Minto "	1,000	558	610	12	1,471	1,160	road, &c.
Nichol ..... "	.....	939	688	.....	716	1,392	
Peel ..... "	.....	1,225	532	.....	532	41	
Pilkington ..... "	.....	.....	346	.....	256	30	
Puslinch ..... "	.....	690	.....	.....	710	16	
Total, Towns, &c ...	6,480	15,698	14,368	12	13,895	36,757	
Add—For County ..	3,440	1,200	3,000	4,400	3,660	5,000	The county accounts were not
Totals	9,920	16,898	17,368	4,412	17,555	41,757	audited when the return was

UPPER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
WENTWORTH.						
Dundas..... Town		754	803,683	137,600	27,815	\$ 23,000
Ancaster..... T'p.	45,952	769	1,205,837	55,100		9,332
Barton..... "	14,429	722	421,436	16,400	1,260	
Beverley..... "	60,024	1,144	858,556	93,308	789	
Binbrook..... "	25,833	370	371,222	29,710		
East Flamboro'..... "	34,073	663	511,255	82,500	470	\$ 5,126
West Flamboro'..... "	30,716	800	697,370	90,400	122	
Glanford..... "	23,560	464	522,853	16,400	475	4,020
Salftleet..... "	28,253	552	430,607	24,800	450	378
Total, Towns, &c.....	262,900	6,238	5,861,579	512,218	31,381	42,776
Add—For County.....					5,410	197,713
Totals.....	2 2,900	6,238	5,861,579	542,218	36,871	240,489
YORK AND PEEL.						
Aurora..... Vill.	1,148	193	110,587	11,900	9	
Brampton..... "	1,355	399	150,000	33,333	1,073	90
Holland Landing..... "	1,924	132	84,350	20,900	1,200	
Newmarket..... "	721	333	221,583	23,300	48	
Streetsville..... "	482	194	136,960	6,250	49	111
Yorkville..... "		380	485,067	20,800	2,117	* 26,034
Albion..... T'p.	56,250	906	901,227	79,725		
Caledon..... "	68,939	853	553,055	23,900	10	
Chinguacousy..... "	79,979	1,229	1,991,284	135,200	458	* 15,722
Etobicoke..... "	28,976	524	574,862	57,800	557	* 9,200
Georgina..... "	22,802	278	154,951	12,000	84	
Gwillimbury, N..... "	31,307	298	306,361	15,200	443	* 1,773
Gwillimbury, E..... "	55,222	636	698,394	52,500	268	* 9,200
King..... "	84,105	1,268	1,571,780	127,300	200	* 835
Markham..... "	68,098	1,345	2,995,146	196,100	861	1,095
Scarboro'..... "	42,707	870	1,113,477	80,100		
Toronto..... "	63,356	1,350	2,106,985	168,500	1,693	4,714
Toronto Gore..... "	18,787	325	499,956	49,500		
Vaughan..... "	67,923	1,091	1,776,000	115,100	613	14,773
Whitechurch..... "	60,220	851	1,111,250	119,300	81	667
York..... "	60,425	1,784	1,930,090	156,100	1,513	* 20,176
Total, Towns, &c.....	814,726	15,240	18,993,375	1,455,108	11,282	104,391
Add—For County.....					2,773	12,723
Totals.....	814,726	15,240	18,993,375	1,455,108	14,055	117,114

MUNICIPAL RETURNS FOR

NAME OF THE MUNICIPALITY.	LIABILITIES.				REVENUE.		
	DEBENTURES.		Amount of Interest over due.	Other Liabilities.	Rates in the \$ imposed for all purposes.	Am't collected under such rates.	Amount raised within the year by loan.
	Corporation Debentures.	M. L. F. De- bentures.					
	\$	\$	\$	\$	c. m.	\$	\$
WENTWORTH.—(Continued.)							
Dundas.....Town	91,835	52,000		1,857	1 9		
Ancaster.....Tp.					0 4	5,021	
Barton....."					0 4	1,660	
Beverley....."					0 2	4,312	
Binbrook....."					0 5	2,050	
East Flamboro'....."					0 5	2,643	
West Flamboro'....."					0 5	4,106	
Glanford....."					0 5		
Saltfleet....."					0 8	2,850	400
Total, Towns, &c.....	91,835	52,000		1,857		22,647	400
Add—For County.....	93,935		723		† 0 4	17,694	
Totals.....	185,770	52,000	723	1,857		40,341	400
YORK AND PEEL.—(Continued.)							
Aurora.....Vill.					0 8	945	
Brampton....."	1,420		36	520	1 7	2,469	864
Holland Landing....."							
Newmarket....."					0 8	1,908	
Streetsville....."				63	0 4	583	
Yorkville....."	19,000			1,818	1 1	3,423	
Albion.....Tp.					0 2	2,000	
Caledon....."					0 6	3,292	
Chinguacousy....."					0 3	6,407	
Etobicoke....."					0 2	1,522	
Georgina....."					0 4	667	
Gwillimbury, N....."					0 5	1,139	
Gwillimbury, E....."					0 2	1,267	
King....."					0 2	3,484	
Markham....."				600	0 2	3,870	
Scarboro....."					0 2	2,731	
Toronto....."				359	0 2	2,319	
Toronto Gore....."					0 3	1,458	
Vaughan....."					0 2	3,782	
Whitechurch....."					0 3	3,036	
York....."					0 2	2,994	
Total, Towns, &c.....	20,420		36	3,365		49,296	864
Add—For County.....				7,273	0 1	18,041	
Totals.....	20,420		36	10,638		67,337	864

UPPER CANADA.—(Continued.)

		EXPENDITURE.						REMARKS.
Received from Gov. on account of the Ad. of Justice.	Other Revenues.	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Exp. on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
\$	\$	\$	\$	\$	\$	\$	\$	
.....	4,553	6,586	1,457	1,751		930	9,934	* Including \$4,150 in De- bentures. † Including Town Hall, \$4,000. ‡ Including Town Hall, \$10,000; Grammar and Com- mon Schools, \$10,000. † This rate is included in the Township and Town Rates above.
.....	1,401	.....	1,678	564	.....	300	3,788	
.....	.....	.....	1,482	396	.....	200	725	
.....	3,250	.....	2,757	420	.....	705	488	
.....	659	.....	482	244	.....	220	1,734	
.....	369	.....	838	444	.....	519	231	
.....	1,076	.....	1,063	398	.....	200	211	
.....	1,401	.....	549	433	.....	300	74	
.....	293	.....	315	345	4	112	151	
.....	13,002	6,586	10,621	4,995	4	3,516	17,336	
7,009	31,867	5,397	5,339	4,068	15,581	2,168	25,194	
7,009	44,869	11,983	15,960	9,063	15,585	5,084	42,530	
.....	199		240	90		784	88	*The "Other Assets" in the townships, marked with an asterisk, include investments of clergy reserve money. The "Other Assets" of Yorkville include the Town Hall.
.....	907	.....	1,176	666	.....	844	879	
.....	.....	.....	600	194	.....	514	30	
.....	1,202	.....	1,120	187	.....	985	818	
.....	551	.....	389	298	.....	412	66	
.....	1,864	1,194	964	421	.....	424	2,190	
.....	441	.....	685	632	.....	1,000	.....	
.....	1,283	.....	859	460	.....	1,738	45	
.....	2,688	.....	2,257	808	.....	1,781	3,785	
.....	1,010	.....	540	501	.....	1,160	337	
.....	1,220	.....	205	300	.....	1,167	354	
.....	97	.....	510	333	.....	81	250	
.....	2,311	.....	1,270	369	.....	48	1,790	
.....	731	.....	5,658	950	.....	1,600	200	
.....	2,854	.....	1,122	616	.....	2,623	2,897	
.....	509	.....	614	1,240	.....	1,050	1,342	
.....	24	.....	799	1,206	.....	1,809	7,374	
.....	.....	.....	35	482	.....	658	764	
.....	.....	.....	1,059	750	.....	2,000	.....	
.....	1,151	.....	1,025	524	.....	690	1,714	
.....	.....	.....	1,017	1,471	.....	1,590	1,285	
.....	19,042	1,194	22,144	12,498		22,998	26,208	† For three quarters only.
† 5,110	24,179	.....	2,837	11,566	30,057	.....	.....	
5,110	43,221	1,194	24,981	24,064	30,057	22,998	26,208	

MUNICIPAL RETURNS FROM UPPER CANADA.

	No. of Acres within city limits.	No. of Ratepayers Assessed.	ASSETS				LIABILITIES.			
			Assessed value of Real Estate. (actual.)	Assessed value of Personal Property. (actual.)	Total amount of Arrears of Taxes.	Other Assets.	DEBENTURES.		Amount of Interest over due.	Other Liabilities.
							Corporation Debentures.	M. L. F. Debentures.		
CITIES.			\$	\$	\$	\$	\$	\$	\$	\$
Hamilton.....		4,761	7,661,566	1,727,266	102,408	† 432,808	2,314,898	.....	347,310	43,503
Kingston.....	2,930	3,055	3,978,350	761,800	34,997	396,939	328,733	.....	.....	37,551
London.....	1,950	2,555	4,652,416	972,200	27,865	2 896,206	544,594	375,400	124,899	7,510
Ottawa.....	1,829	3,534	4,452,816	295,833	64,264	25,900	167,441	*	1,335	.....
Toronto.....	4,500	14,117	19,041,016	4,159,000	151,636	2,605,025	2,414,731	.....	.....	297,779
TOWNS SEPARATED FROM COUNTIES.										
Cobourg.....	2,063	1,317	1,528,500	84,266	12,041	544	† 17,558	*	.....	10,740
Port Hope.....	1,041	924	1,352,633	†† 145,833	13,274	†† 281,910	40,470	860,000	22 473,756	357,534
Peterboro'.....	500	1,055	1,263,450	143,200	5,076	** 155,400	77,400	100,000	.....	.....
St. Thomas.....	.....	465	353,710	38,000	2,675	.....	100,600	.....	9,928	.....
Totals.....	14,813	33,083	44,284,837	8,327,398	414,236	4,794,742	6,036,425	1,335,400	957,228	754,617

* These municipalities are indebted to the Municipal Loan Fund, although they make no return of their indebtedness.

† The clerk says, "Since 1859 the town debt has been consolidated, and the town property is in the hands of commissioners, who pay the interest on such debt and provide a sinking fund for its ultimate payment. For last year, out of 75 cents on the £1 raised, 50 cents was for the commissioners. The corporation felt themselves unable to raise more, hence they have been unable to pay the instalment on the M. L. F. Debentures."

† In Assets are included \$150,000 G. W. R. Stock.

‡ This amount consists of bills receivable, \$2,788; Interest due by L. & P. S. Railway Company, \$258,018; do. \$175,400; stock in do., \$220,000; loan to do., \$220,000; stock in London Gas Company, \$20,000.

|| Including a very valuable real estate, owned by the city, and also railway stock, together estimated at \$2,500,000.

** Consisting of \$12,000 stock in the Milbrook branch of the P. H. L. & B. Railway, \$400 do. in the Monaghan Gravel Road, and \$35,000 Market Block, buildings, &c.

†† Return of 1862. ††† The clerk says the town holds \$680,000 stock in P. H. L. & B. Railway; \$40,000 in Peterboro' branch, and \$11,000 Gas stock.

‡‡ Over due interest on M. L. F. Deb., \$471,835; on Corp. Deb., \$1,921. Of the interest paid on Deb., \$3,072 on M. L. F.; balance on Corp. Deb.

	REVENUE.					EXPENDITURE.					
	Rates on the \$1 (actual).*	Am't collected under such rates.	Amount raised within the year by loan.	Received from Gov. on account of the Administration of Justice.	Other Revenues.	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Expenditure for sala- ries and all other expenses of Muni- cipal Government.	Expenses on account of Administration of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.
CITIES.—(Continued.)	c. m.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Hamilton.....	0 0	nothing.	.....	437	98,322	7,696	16,354	10,045	1,730	5,521	54,100
Kingston	1 1	49,500	.....	.....	19,836	19,933	7,587	15,839	3,500	8,779	20,042
London	1 1	51,066	.....	3,357	57,787	32,675	10,209	3,461	7,135	5,435	3,341
Ottawa	1 4	667	.....	1,438	13,251	10,199	6,492	7,332	1,438	1,393	3,658
Toronto	1 1	† 118,529	62,076	2,507	640,106	141,914	23,001	25,143	41,546	24,239	557,449
TOWNS SEPARATED FROM COUNTIES.											
Cobourg	1 1	8,485	.....	.....	1,817	9,345	2,740	2,983	780	2,028	1,762
Port Hope.....	0 7	7,899	.....	.....	3,072	5,130	1,812	1,719	608	2,378	6,757
Peterboro'	0 6	4,206	.....	.....	2,665	4,454	4,060	1,890	.....	.....	6,515
St. Thomas	1 2	2,200	.....	.....	3,368	1,843	1,037	563	380	226	1,143
Totals		242,552	62,076	7,739	827,224	233,189	73,292	68,975	57,117	49,999	654,767

* See a subsequent statement (page 49) for a table of rates on the annual value of property.

† Total amount of taxes, 1863, \$270,165; collected to 31st December, \$118,529; due, \$151,636.

III. SUMMARY OF THE MUNICIPAL

NAME OF THE COUNTY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.
			\$	\$	\$	\$
COUNTIES OF UPPER CANADA.						
Brant	215,683	5,436	8,017,941	650,025	57,382	553,581
Carleton	535,599	4,943	1,705,287	220,860	7,291	17,840
Elgin	433,279	6,031	4,336,621	294,405	33,833	183,089
Essex	396,495	5,332	2,770,999	230,937	15,811	4,814
Frontenac, Lennox and Ad- dington	676,694	11,771	6,820,107	500,860	10,557	31,472
Grey	1,030,463	9,172	3,978,181	154,116	750,475	72,050
Haldimand	281,452	4,569	3,621,300	207,300	1,161	53,953
Halton	228,564	3,943	4,812,027	312,385	12,087	37,916
Hastings	520,806	8,913	5,597,280	370,277	91,361	68,875
Huron and Bruce	1,418,885	16,742	10,036,019	524,086	172,268	119,607
Kent	533,254	6,571	3,661,236	357,820	58,915	70,504
Lambton	677,567	5,395	4,437,381	326,861	61,189	3,365
Laurel and Renfrew	1,131,162	10,612	4,234,416	864,041	22,633	33,172
Leeds and Grenville	724,216	10,879	6,849,951	593,916	17,085	591,637
Lincoln	191,679	5,870	6,704,768	860,700	18,086	181,229
Middlesex	757,475	10,913	6,205,583	451,110	71,542	774,200
Norfolk	380,728	5,272	4,575,329	290,171	22,978	53,691
Northumberland and Dur- ham	810,057	12,405	10,129,268	641,324	88,960	329,588
Ontario	469,068	8,108	6,636,931	515,174	7,850	28,169
Oxford	470,120	8,315	9,090,326	558,252	18,056	69,949
Perth	522,381	7,697	4,641,203	349,652	161,526	242,673
Peterboro'	434,544	4,106	2,042,871	226,200	10,082	440
Prescott and Russell*	150,000	4,000	3,000,000	300,000		
Prince Edward	232,942	4,306	4,286,290	456,183	1,108	16,103
Simcoe	980,154	8,637	5,357,869	300,562	185,070	82,645
Stormont, Dundas, & Glen- garry	732,527	9,425	5,829,638	697,501	17,413	20,961
Victoria	492,048	4,480	2,861,802	188,860	29,794	54,260
Waterloo	314,204	7,050	7,276,706	864,282	20,183	87,132
Welland	201,615	5,107	5,337,550	542,975	9,016	121,905
Wellington	731,332	8,371	8,761,370	1,009,183	9,607	169,149
Wentworth	262,900	6,238	5,861,879	542,218	36,871	240,489
York and Peel	814,726	15,240	18,993,375	1,455,108	14,055	117,114
Total, Counties	17,843,419	245,849	188,471,501	15,857,344	2,034,245	4,431,572
And—Cities and sepa- rated Towns. }	14,813	38,083	44,284,857	8,327,398	414,236	4,794,742
Total, Upper Canada	17,858,232	283,932	232,756,361	24,184,742	2,448,481	9,226,314

* Estimated.

RETURNS FOR UPPER CANADA, 1863.

LIABILITIES.				REVENUE.			
DEBENTURES.		Amount of Interest over due.	Other Liabilities.	Amount collected by rates within the counties.	Amount raised within the year by loan.	Received from Gov. on account of the Administration of Justice.	Other Revenues.
Corporation Debentures.	M. L. F. Debentures.						
\$	\$	\$	\$	\$	\$	\$	\$
133,600	579,237	9,740	6,200	45,903	.....	6,247	43,680
40,000	.....	1,200	1,099	17,156	686	2,723	6,486
45,004	64,534	564	15,009	54,612	8,510	2,431	29,984
41,120	32,000	99	9,055	34,282	1,000	2,723	14,714
122,850	.....	.....	52,100	44,211	29,900	5,617	24,917
203,710	16,000	204	20,575	26,099	10,000	2,354	9,653
38,650	24,800	1,764	.....	22,140	.....	2,805	22,315
12,100	.....	.....	17,925	25,243	.....	1,456	3,443
193,862	150,492	14,467	18,882	59,221	73,464	3,096	60,337
402,099	408,000	.....	48,572	165,806	3,250	4,885	97,546
28,000	100,000	48,520	24,052	47,726	4,000	2,651	24,902
81,019	.....	.....	.....	40,151	.....	3,308	10,465
15,200	800,000	46,068	2,754	68,575	12,000	3,173	5,962
111,800	654,000	14,309	5,239	40,056	1,600	4,411	33,858
189,181	230,224	5,500	1,188	44,441	3,943	.....	37,746
918,674	.....	15,564	79,119	117,300	76,000	7,560	59,236
27,700	3,000	.....	5,500	24,013	11,174	4,049	20,488
52,376	60,000	95,252	118,265	88,254	.....	4,706	28,116
3,666	.....	.....	5,293	55,620	4,811	5,853	15,292
145,411	244,000	832	7,109	45,150	3,000	3,815	14,757
132,501	388,000	37,195	68,709	107,697	.....	3,059	15,158
2,400	.....	.....	400	7,814	400	3,147	3,028
.....							
2,800	.....	.....	.....	15,305	.....	770	2,266
183,350	12,000	2,700	2,770	62,826	350	5,025	120,827
8,806	12,000	.....	8,232	18,154	2,000	1,338	22,569
74,000	80,000	1,187	44,274	4,821	37,370	465	3,310
124,921	.....	.....	409	39,969	.....	1,860	12,055
150,040	.....	2,713	36,295	37,809	1,000	1,726	10,110
198,512	38,421	15	6,405	52,810	3,200	3,525	32,136
185,770	52,000	723	1,857	40,341	400	7,009	44,869
20,420	.....	36	10,638	67,337	864	5,110	43,221
3,889,542	3,948,708	298,652	617,925	1,520,935	288,922	106,899	879,416
6,036,425	1,335,400	957,228	754,617	242,552	62,076	7,739	827,224
9,925,967	5,284,108	1,255,880	1,372,542	1,763,487	350,998	114,638	1,706,640

SUMMARY OF THE MUNICIPAL RETURNS FOR U. C., 1863.—(Cont'd.)

NAME OF THE COUNTY.	EXPENDITURE.						REMARKS.
	Interest paid on De- bentures.	Expenditure for Edu- cational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Expenses on account of Ad. of Justice in all its branches.	Expenditure on Roads and Bridges.	Expenditure on all other accounts.	
COUNTIES OF U. C.—(Cont.)	\$	\$	\$	\$	\$	\$	
Brant	16,955	17,261	10,326	8,728	6,263	32,056	
Carleton	2,400	9,550	5,246	3,380	4,287	3,534	
Elgin	9,030	11,662	6,707	7,288	7,521	22,708	
Essex.....	5,964	15,957	7,995	10,372	9,119	19,020	
Frontenac, Lennox and Addington	7,386	23,465	11,413	13,918	19,516	15,603	
Grey	13,750	16,417	11,950	5,550	12,934	16,470	
Haldimand.....	3,219	7,600	5,411	4,300	7,371	5,240	
Halton	1,994	14,683	5,089	5,763	5,650	15,000	
Hastings.....	32,191	12,865	14,844	4,149	22,787	101,517	
Huron and Bruce	49,179	45,155	18,575	9,881	32,380	108,511	
Kent.....	2,980	9,530	7,436	7,078	14,266	41,470	
Lambton.....	5,632	11,750	6,961	4,643	17,971	13,811	
Lanark and Renfrew	219	30,608	16,074	8,867	8,900	5,426	
Leeds and Grenville.....	5,361	25,958	17,365	9,389	7,779	25,517	
Lincoln	18,529	10,182	13,654	1,584	9,510	21,560	
Middlesex	54,294	27,532	14,042	17,616	22,150	130,313	
Norfolk.....	1,374	19,327	7,551	8,156	4,113	15,842	
Northumberland and Durham.....	5,413	29,312	36,459	15,356	24,977	28,174	
Ontario	267	13,185	7,583	7,137	17,154	14,396	
Oxford	10,397	17,444	11,920	5,368	10,261	12,633	
Perth	21,415	20,901	13,327	8,971	16,101	14,817	
Peterboro'	936	9,383	7,502	6,010	8,623	10,057	
Prescott and Russell	224	2,990	5,738	4,586	1,432	3,261	
Prince Edward	11,516	14,921	12,456	12,337	13,537	85,035	
Stormont, Dundas and Glengarry	1,454	10,467	7,918	2,505	14,184	16,849	
Victoria.....	5,027	5,518	8,107	3,868	7,679	27,339	
Waterloo.....	7,542	24,218	9,002	5,101	15,105	8,956	
Welland	11,654	11,125	6,020	4,066	2,742	18,221	
Wellington.....	9,920	16,898	17,368	4,412	17,555	41,757	
Wentworth.....	11,983	15,960	9,063	15,585	5,984	42,530	
York and Peel	1,194	24,981	24,064	30,057	22,993	26,203	
Total, Counties	329,408	526,819	357,469	256,021	390,849	953,831	
ADD—Cities and se- parated Towns }	233,189	73,292	68,975	57,117	49,999	654,767	
Total, Upper Canada..	562,597	600,102	426,444	313,138	440,848	1608,598	

IV.—TABLE shewing the Rate of Taxation on the Annual Value of Property in
the Cities, Towns and Villages of Upper Canada.

CITIES AND TOWNS SEPARATED FROM COUNTIES.		VILLAGES.	
	cts.		cts.
Hamilton	nothing	Arnprior.....	...
Kingston	19	Ashburnham†.....	22
London.....	19	Aurora†.....	13
Ottawa	23 ¹¹ ₁₂	Bath†.....	6 ¹ ₂
Toronto.....	18 ² ₃	Bradford	...
Cobourg	19	Brampton†.....	22
Port Hope†.....	13	Caledonia.....	14
Peterboro'	11	Cayuga†.....	5
St. Thomas	20	Chippewa	12 ¹ ₂
		Clinton†.....	31
		Colborne†.....	20
		Dunnville†.....	11
		Elora.....	4 ¹ ₂
		Embro.....	3
		Fergus†.....	6 ¹ ₂
		Fort Erie.....	20
		Gananoque†.....	24
		Hawkesbury	...
		Hespeler†.....	18 ¹ ₂
		Holland Landing	...
		Ingersoll†.....	17
		Iroquois†.....	10 ¹ ₂
		Kemptville†.....	12 ¹ ₂
		Kincardine.....	23
		Laurel.....	24
		Merrickville†.....	12
		Mitchell.....	17
		Morrisburg	...
		Napanee.....	16
		Newburg.....	15 ¹ ₂
		Newcastle†.....	13 ¹ ₂
		New Hamburg.....	12
		Newmarket†.....	13
		Oshawa†.....	16 ¹ ₂
		Pembroke.....	15
		Port Dalhousie	15 ¹ ₂
		Portsmouth†.....	10 ¹ ₂
		Prescon.....	20
		Renfrew	...
		Richmond†.....	15
		Smith's Falls†.....	11 ¹ ₂
		Southampton†.....	19
		Stirling†.....	27 ¹ ₂
		Streetsville†.....	7 ¹ ₂
		Strathroy†.....	20
		Thorold	16 ¹ ₂
		Trenton†.....	31
		Vienna.....	...
		Waterloo†.....	31
		Welland†.....	20
		Wellington†.....	5 ¹ ₂
		Yorkville†.....	18

Those towns, &c., thus † marked have returned the amount levied for, not the rate, which has had to be calculated in the office. Such figures should be taken as an approximation only.

MUNICIPAL RETURNS

FOR

LOWER CANADA,

FOR THE YEAR 1863.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total Amount of Arrears of Taxes.	Other Assets.				
ARGENTEUIL.	\$	\$	\$	\$	\$	\$	\$	\$	\$	
St. Andrews (village)			325,538	9,200	30				78	
Chatham (township)	60,630	697	309,281		150		75	304	60	* No returns, although frequently asked for.
Grenville*									224	
Gore	12,200	183	9,731		58				320	
Harrington	16,150	100	26,960		101			29	28	
Mille Isles	16,192	116	23,292		53				207	
Lachute	31,757	260	211,845		148		180	133		
Morin	10,500	106	35,136	36				212		
St. Jerusalem									83	
Wentworth	8,670	75	15,680		32					
Total. Towns, &c.....	156,035	1,537	957,564	9,236	572		255	678	1,000	
ARIDABASKA.										
Arthabaskaville (village)	2,397	130	73,524		193	75	\$4,815		836	\$4,000 M. L. F. Deb. per return.
Blainford (township)	41,300	89	72,208		32			87	146	\$5,000 do. do. do.
Bulstrode	68,575	373	145,176				\$5,420		5,595	\$675 do. do. do.
Chester East	51,000	380	107,568	35,856				561	561	\$12,000 do. do. do.
Chester West	24,000	303	76,348		72		1,725	50	404	\$2,000 do. do. do.
Princeville	90	92	58,156		20	174	\$15,866	174	532	\$1,000 do. do. do.
Stanford	52,400	511	214,511	100	300		\$2,750	200	544	\$14,000 do. do. do.
St. Christophe	13,433	259	75,163		100		\$1,080		90	\$21,000 do. do. do.
St. Norbert	11,394	182	98,195					185	478	
Tingwick	60,711	546	186,668		99			833	932	
Victoriaville	7,959	161	114,008		72	382	\$1,414	96	992	
Warwick	60,000	360	186,405		200	50	\$21,080	1,466	2,300	
Totals.....	393,259	3,386	1,438,224	36,256	1,088	681	36,150	3,682	13,410	These figures do not all agree with the Provincial books, which shew \$41,675 to have been borrowed from the fund by the municipalities in this county.—(Compiler.)

BACON.

Actonvale (village)	1,100	320	184,876	863	993	600	.....	3,380	2,717
Acton (township)	56,550	413	370,575	.....	1,269	600	† 42,009	1,719	2,989
St. André d'Acton	20,337	.....	.....	.....	.....	.....	.....	.....	100
St. Dominique	22,302	398	201,792	2,164	20	.....	.....	.....	100
St. Ephraim d'Upton .....	.....	182	155,334	.....	309	.....	3	60	1,071
Ste. Hélène	9,540	5	179,968	.....	33	.....	.....	.....	254
St. Hugues	27,285	480	464,388	2,800	100	.....	.....	860	920
St. Liboire	21,070	236	197,275	.....	45	.....	.....	100	114
St. Pie	41,000	691	67,257	4,641	100	.....	.....	189	1,891
Ste. Rosalie	15,836	280	321,488	16,016	37	.....	.....	81	329
St. Simon	19,184	300	364,416	4,290	60	.....	.....	232	268
St. Théodore d'Acton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Towns, &c.	234,204	3,305	2,507,169	30,774	2,966	1,200	42,012	6,621	10,653
Add—For County .....	.....	.....	.....	.....	79	.....	.....	246	233
Totals	234,204	3,305	2,507,169	30,774	3,045	1,200	42,012	6,867	10,886

† \$24,000 from M. L. Fund.

BEAUCE.

Aubert Gallion .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aylmer .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Broughton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Forsyth .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Laubton .....	.....	.....	.....	.....	.....	.....	18	.....	18
Limière .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shenley .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ste Marie .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Joseph .....	.....	.....	.....	.....	.....	.....	1,000	.....	.....
St. François .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Elzéar .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Frédéric .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tring	57,000	551	154,565	.....	18	.....	30,710	.....	142
Totals	57,000	551	154,565	.....	18	.....	31,728	.....	160

In reply to letters asking for fuller returns, the secretary treasurer of Beauce says: "I have nothing official to add to my report. The secretary treasurers of the local councils have again kept silence, in spite of repeated enquiries on my part. Nevertheless, I can assure you that the municipal act works *very imperfectly* in this county."

The municipalities marked † have borrowed from the M. L. Fund: total amount, \$24,000.

BEAUCHAMPOIS.—No returns.

MUNICIPAL RETURNS FOR LOWER CANADA.—(Continued.)

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
BELLECHASSE.			\$	\$	\$	\$		\$	\$	
Beaumont		197	147,137	962	12			31	78	
Armagh	16,600	151	34,503		38		24	144	113	
Buckland and Mailloux	31,790	309	83,232				10		192	
St. Charles	24,602	331	26,277	2,148	12			40	40	
St. Gervais	878	453	199,000						1,213	
St. Lazare										
St. Michel		316	239,916				31,200		2,156	† Including \$24,000 borrowed from M. L. Fund.
St. Raphaël	45,216	733	193,452		18			250	540	
St. Vallier	11,200								304	
Totals	130,286	2,517	923,517	3,110	80		31,234	515	4,636	
BONAVENTURE.—No returns.										
BERTHIER.										
Berthier	123	212	103,884		61		79	182	1,306	
Berthier	19,374	331	590,462		124			652	1,188	
Isle du Pads	7,118	181	109,881		30			90	237	
Lanoraie									800	
Lavaltrie	17,188	500	195,000	1,278	14			360	400	
St. Cuthbert	50,120	433	674,208	4,225	114			100	677	
St. Barthélemy	29,568	402	616,919		5	48	360	315	1,670	
St. Gabriel de Brandon										
St. Norbert	1,555	455	130,255	880	60			36	280	
Totals	125,048	2,564	2,420,609	6,383	408	48	439	1,735	6,558	

BROME.									
Farnham East.....	34,200	310	285,500	14,500	450	.....	400	2 300	3,105
Bolton	72,138	528	294,163	.....	410	.....	*17,571	3 942	4,277
Brome	60,000	583	477,440	8,900	6	.....	.....	931	945
Potton	57,600	413	343,630	.....	734	212	.....	3 466	3,509
Sutton	61,600	700	462,320	.....	376	.....	.....	4 025	5,690
Total Towns, &c.....	285,538	2,534	1,863,053	23,400	1,976	212	17,971	14 664	17,526
ADD—For County.....	.....	.....	.....	.....	72	.....	96	128	90
Totals	285,538	2,534	1,863,053	23,400	2,048	212	18,067	14 792	17,616

* Including 13,000 due M. L. Fund.

CHAMBLY.									
Boucherville..... Vil.	.....	129	54,160	1,520	41	16	52	74	98
Boucherville.....Par.	18,000	209	434,000	.....	37	.....	45	183	147
Chambly.....	26,740	372	322,722	.....	.....	.....	167	40	270
Chambly Basin..... Vil.	.....	104	108,435	.....	.....	.....	14,960	*2,771	3,185
Chambly..... "	.....	56	16,614	.....	180	30	.....	250	250
Longueuil..... "	406	283	114,650	.....	92	.....	17,040	2,913	1,824
Longueuil.....Par.	14,046	143	207,233	.....	92	.....	107	.....	120
St. Bruno de Montarville.....	15,046	512	248,022	27,557	148	.....	47	560	1,214
St. Lambert.....	16,776	40	52,729	.....	283	.....	.....	17	240
St. Hubert de Longueuil.....	.....	162	261,320	250	.....	.....	.....	.....	49
Total, Towns, &c.....	91,014	2,010	1,819,885	29,327	873	16	32,418	6,808	7,397
ADD—For County.....	.....	.....	.....	.....	1,000	.....	.....	.....	.....
Totals	91,014	2,010	1,819,885	29,327	1,873	46	32,418	6,808	7,397

* \$2,541 revenue from tolls on Longueuil and Chambly Road.

Longueuil village and Chambly Basin include in liabilities \$12,000 and \$10,500 respectively, borrowed from M. L. Fund.

CHAMPLAIN.									
Cap de la Magdeleine.....	.....	150	127,920	.....	.....	.....	832	60	24
La Visitation de Champlain.....	24,677	354	280,832	.....	.....	.....	1,030	.....	20
Notre Dame du Mont Carmel.....	.....	.....	.....	.....	.....	.....	750	.....	61
Ste. Geneviève de Batiscan.....	24,469	390	165,612	2,000	.....	.....	.....	126	135
Ste. Anne de la Pêrade.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. François Xavier de Batiscan..	9,338	184	124,900	9 676	12	.....	1,000	.....	.....
St. Prosper.....	11,262	202	113,464	.....	.....	.....	1,000	.....	624
St. Stanislas.....	35,280	400	305,664	.....	.....	.....	1,000	.....	49
St. Narcisse.....	25,130	.....	105,692	20	.....	.....	.....	.....	.....
St. Maurice.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stc. Flore.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
St. Tite.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	130,156	1,680	1,230,084	11 696	12	.....	5,612	186	913

These amounts returned as due to the M. L. Fund do not agree with the Provincial books, which give a total of \$26,800 borrowed from that source.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUES.	EXPENDITURE.	REMARKS.
			Assessed value of Real Es- tate.	Assessed value of Personal Property.	Total amount of arrears of taxes.	Other Assets.				
CHATEAUGUAY.			\$	\$	\$	\$	\$	\$	\$	
St. Antoine Abbé	8,650	159	119,035	58,533	20	.....	300	97	35	
St. Jean Chrysostôme		924	271,333	.....	66	.....	.....	340	697	
St. Joachim	11,781	.....	132,149	3,240	22	.....	.....	128	.....	
St. Malachie		600	353,524	.....	612	.....	.....	1,155	1,767	
St. Martine		598	284,851	.....	123	.....	.....	268	216	
St. Philomène	11,883	200	148,884	.....	21	.....	.....	122	714	
St. Urbain Premier	15,410	285	218,046	1,640	30	.....	.....	75	82	
Total, Towns, &c.	47,724	2,766	1,527,822	63,413	894	.....	300	2,185	3,561	
Add—For County .....			.....	.....	132	.....	.....	231	383	
Totals	47,724	2,766	1,527,822	63,413	1,026	.....	300	2,416	3,949	
CHICOUTIMI, 1st Division.										
Bagot										
Bagotville			195,078	.....	.....	.....	.....	36	100	
Chicoutimi						36	1,578	80	160	
Grande Baie			106,000	.....	.....	.....	.....	12	.....	
Laterrière	11,126	413	111,018	19,308	10	.....	3,000	50	60	
Tremblay		171	23,905	.....	3	.....	956	15	138	
Chicoutimi (village) .....						.....	.....	60	66	
CHICOUTIMI, 2nd Division.										
Libertville		402	200,821	.....	7	.....	.....	20	240	
Roberval .....						.....	.....	.....	.....	
St. Jean .....						.....	.....	.....	.....	
Totals	11,126	986	636,820	19,308	20	36	5,534	261	776	

Several of the townships are only recently organized and will not be able to make a return before next year. The amounts returned as due the M. L. Fund does not agree with the Provincial books, which shew \$19,300 as borrowed by these municipalities.—(Compiler.)

COMPTON.										Ascot, Westbury and Sherbrooke, do not return the amounts borrowed from the M. L. Fund, viz : \$8,000 and \$80,000 respectively.—(Comptiler.)
Ascot.....	55,495	450	541,350	.....	900	.....	8,000	3,133	4,449	
Bury.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Compton.....	53,448	470	433,963	.....	461	.....	.....	10,203	9,084	
Clifton	60,194	219	100,541	.....	175	.....	.....	1,135	1,594	
Eaton	61,600	371	389,437	.....	50	.....	.....	1,507	3,623	
Hereford.....	67,000	260	116,500	.....	75	.....	.....	1,090	1,168	
Lingwick.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Newport.....	121,115	135	155,560	.....	220	.....	207	1,037	1,271	
Orford.....	66,459	216	157,746	.....	.....	.....	.....	1,017	1,233	
Sherbrooke (town).....	.....	294	730,230	.....	3,503	83,854	105,200	17,760	9,020	
Winslow, North.....	1,550	196	31,200	.....	30	.....	30	20	59	
Winslow, South.....	15,940	169	88,446	.....	60	.....	.....	530	599	
Westbury.....	13,044	73	54,268	.....	176	.....	.....	547	625	
Whitton, Hampden, & Marston...	2,781	118	23,000	.....	75	.....	4	260	297	
Totals	518,626	2,971	2,822,241	.....	5,725	83,854	113,441	38,289	33,022	
DORCHESTER.										Cranbourne, St. Marguerite and Frampton, are stated by the County Secretary-Treasurer, to have no valuation roll made out.
Cranbourne.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Frampton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
St. Bernard.....	.....	.....	.....	.....	.....	.....	.....	.....	200	
St. Isidore.....	.....	519	386,280	.....	.....	.....	.....	.....	798	
St. Anselme.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Ste. Claire.....	.....	475	858,160	.....	.....	.....	.....	.....	624	
Ste. Hénédine.....	12,267	188	105,696	.....	.....	.....	.....	.....	457	
Ste. Marguerite.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Totals	12,267	1,185	1,340,136	.....	.....	.....	.....	.....	2,079	
DRUMMOND.										† Including \$10,000 borrowed from M. L. Fund. All the interest over due. * Advance from government on acc't of Seigniorial Tenure.
Durham.....	52,800	365	193,455	.....	130	238	368	511	511	
Grantham, Wendover, & Simpson.	19,600	386	313,924	12,380	861	.....	†12,955	1,825	735	
Kingsey.....	60,225	382	217,779	1,900	908	.....	50	1,662	1,897	
L'Avenir.....	.....	.....	290,870	.....	.....	.....	.....	1,175	581	
St. Germain de Grantham	51,632	339	191,840	472	108	4	87	1,145	126	
Upton.....	46,537	708	424,635	3,820	32	*1,000	150	531	148	
Wickham.....	6,200	171	118,189	.....	300	325	1,125	1,108	937	
Total, Towns, &c.....	336,994	2,351	1,750,692	18,572	2,339	1,567	14,735	7,957	4,935	
Add—For County.....	.....	.....	.....	.....	.....	.....	1,210	.....	70	
Totals	336,994	2,351	1,750,692	18,572	2,339	1,567	15,945	7,957	5,005	

CHARLEVOIX.—The Secretary Treasurer of the County says that the Secretary Treasurers of the local Municipalities have sent him in no returns.

GASPÉ.—No returns. The County Council is believed not to have sat for years.

MUNICIPAL RETURNS FOR LOWER CANADA.

58

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUES.	EXPENDITURE.	REMARKS.
			Assessed value of Real Es- tate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
HOCHELAGA.			\$	\$	\$	\$	\$	\$	\$	* Due the M. L. Fund.
Côte St. Louis..... Vill	399	330	176,000	.....	100	.....	.....	140	760	
St. Jean Baptiste "	440	266	316,000	.....	.....	.....	* 2,000	249	1,284	
Côte des Neiges..... Parish	2,660	149	270,700	.....	20	.....	.....	82	560	
Hochelaga..... "	2,860	121	189,596	.....	24	.....	.....	80	450	
Longue Pointe..... "	8,719	131	302,800	.....	18	.....	.....	172	555	
Montreal..... "	.....	.....	1,094,620	.....	.....	.....	.....	533	1,202	
Pointe aux-Trembles..... "	8,775	330	200,000	.....	12	.....	.....	80	680	
Rivière des Prairies..... "	7,233	137	152,000	.....	.....	.....	.....	80	515	
Sault aux Récollets..... "	14,529	476	408,000	.....	131	.....	.....	44	762	
Totals.....	45,615	1,940	3,109,716		305		2,000	1,460	6,768	
HUNTINGDON.										* Owing to the disarranged state of the books of the municipality, the present secretary says he cannot give a correct statement. † There was no rate laid during 1863, except for roads, which was commuted for in labor.
Huntingdon..... Vill.	.....	124	94,770	13,990	126	.....	.....	332	801	
Dundee..... T p.	.....	237	101,147	.....	.....	60	.....	942	857	
Elgin..... "	15,745	195	206,926	10	.....	336	.....	1,095	1,012	
Franklin..... "	20,144	271	171,136	.....	18	.....	.....	1,315	1,340	
Godminchester.....	.....	319	236,947	.....	.....	50	.....	* 875	*	
Hemmingford.....	34,511	449	374,761	34	217	.....	464	† 282	232	
Havelock.....	21,000	294	112,878	.....	.....	.....	65	128	43	
Hinchinbrooke.....	34,720	397	363,741	41	261	1,591	1,484	3,408	2,226	
St. Anicet.....	.....	430	226,908	2,636	54	.....	.....	1,220	2,478	
Total, Towns, &c.....	126,190	2,716	1,889,214	16,711	676	2,037	2,013	9,597	8,989	Huntingdon does not return \$7,000 due M. L. Fund.
Adj—For County .....	.....	.....	.....	.....	595	.....	160	1,305	1,390	
Totals	126,190	2,716	1,889,214	16,711	1,271	2,037	2,173	10,902	10,379	

IBERVILLE.									
Iberville	Town	420	263	76,830	6,120	542	1,600	506	973
St. Alexandre	Parish	23,353	451	197,132	.....	120	.....	38	74
St. Athanase	"	25,076	363	264,633	.....	104	.....	53	419
St. Brigide .....	.....	42,332	343	174,450	.....	670	.....	550	340
St. George .....	.....	.....	550	553,594	.....	24	.....	.....	258
St. Grégoire le Grand .....	.....	21,868	415	270,324	705	280	.....	.....	332
Total, Towns, &c. ....	.....	113,049	2,385	1,536,693	6,825	1,740	1,600	603	1,946
Add—For County .....	.....	.....	.....	.....	.....	241	8,000	247	1,023
Totals .....	.....	113,049	2,385	1,536,963	6,825	1,981	9,600	850	2,969
The roll does not shew the number of acres assessed in St. George.									
JACQUES CARTIER.									
Lachine	Vill.	.....	123	154,396	.....	131	89	664*	288
St. Claire .....	"	.....	.....	.....	.....	.....	.....	.....	371
St. Genèviève .....	"	.....	123	59,630	10,416	12	.....	63	42
Lachine	Parish	.....	174	411,121	.....	15	.....	.....	70
St. Anne .....	.....	6,914	173	168,683	18,406	.....	.....	80	195
St. Claire .....	.....	11,301	170	193,095	.....	110	.....	.....	812
St. Genèviève .....	.....	12,600	262	273,928	158	.....	.....	.....	128
St. Laurent .....	.....	17,927	390	691,576	130	60	82	40	628
St. Raphael de l'Isle Bizard .....	.....	6,493	132	100,000	.....	.....	.....	.....	581
Totals .....	.....	55,235	1,547	2,052,429	29,110	328	171	847	2,163
* Of which \$293 are corporation debentures and \$23 interest over due.									
KAMOURASKA.									
Kamouraska	Vill.	.....	.....	46,580	19,000	35	.....	114	146
N. D. de Mont Carmel .....	.....	14,676	138	39,231	.....	9	.....	23	189
Rivière Ouelle .....	.....	.....	314	266,325	.....	100	.....	.....	64
St. Alexandre .....	.....	73,560	395	33,859	.....	16	.....	53	505
St. André .....	.....	23,902	263	20,267	3,340	564	.....	.....	1,139
St. Anne .....	.....	6,166	514	310,400	.....	.....	.....	.....	.....
St. Denis .....	.....	12,699	253	244,360	.....	10	.....	21	367
St. Hélène .....	.....	20,437	225	91,708	270	273	*1,639	200	410
St. Louis .....	.....	21,168	272	278,000	588	43	.....	100	141
St. Onésyme .....	.....	10,468	315	10,451	.....	.....	.....	.....	.....
St. Pacôme .....	.....	84,000	344	174,300	.....	.....	.....	.....	.....
St. Paschal .....	.....	42,336	800	218,176	4,756	.....	.....	1,412	1,472
Totals .....	.....	309,412	3,832	1,733,657	27,954	1,050	1,639	1,923	4,378
Kamouraska omits to return the \$1200 borrowed from the M. L. Fund.									

JOLIETTE.—The Secretary Treasurer of the County says the local officers have sent him in no returns.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
LAPRAIRIE.			\$	\$	\$	\$	\$	\$	\$	
Laprairie..... Vil.	167	167	8,000	28,000	220		2,240	704	108	Laprairie omits to return the \$7,000 borrowed from the M. L. Fund.
Laprairie..... Par.	notascert'd	478	310,260	784	36	17	12	140	62	
St. Constant.....	22,023	360	320,052	2,780	31		24	82	65	
St. Jacques le Mineur.....	notascert'd	380	169,165		652			352		
St. Isidore.....	14,949	295	202,824		64			71		
St. Philippe.....	24,721	384	209,436	640	8			138	40	
Totals	61,693	2,064	1,219,737	32,204	1,011	17	2,276	1,487	275	
LAVAL.										
Ste. Rose..... Vil.	601	125	35,750		40		340	648	649	
Ste. Rose..... Par.	17,506	350	476,000		40		364	324	250	
St. Martin..... "	22,757	610	625,218		59		362	384	560	
St. Vincent de Paul.....	35,286	423	404,550		90		359	267	259	
St. François de Sales.....	10,040	196	165,608				76	50	621	
Totals.....	86,190	1,704	1,707,126		229		1,501	1,673	2,339	
L'ISLET.										
L'Islet.....			521,994							No tax in the Parish of L'Islet and nothing to be raised for expenses.
St. Aubert.....	1,500	400	120,206						30	
St. Cyrille.....	336	162	48,356						292	The roads and bridges in St. Jean and St. Aubert are kept up by the land owners.
St. Jean Port Joli.....			354,285						50	
Ste. Louise.....		534	124,572				72		302	
St. Roch des Aulnets.....	12,264	339	366,557						124	
Total, Towns, &c.....	14,100	1,435	1,535,964				72		798	"Aubert Gallion" is shewn by the Public acc'ts to have borrowed \$1,000 from the M. L. Fund.
Add—For County.....									10	
Totals	14,100	1,435	1,535,964				72		898	

LOTBINIERE.										* Including \$454 for educational purposes. The Secretary-Treasurer of St. Sylvestre begs to remark, that "heretofore the Council could not appoint valuator, being intimidated therefrom by the inhabitants; consequently no valuation roll existed in our municipality. The by-laws of the Council met at all times with the most strenuous opposition from the people."
Lotbinière.....Par.	14,450	315	249,250	7,692				11	12	
Ste. Agathe....."	none.							12	*466	
St. Antoine....."	17,410	279	56,379							
St. Apollinaire.....	13,810		153,191							
Sto. Croix.....		334	282,169	3,400	4		4	40		
St Edouard.....	62,529	178	130,748	225						
Ste. Emilie.....	17,798	144	108,852	64						
St. Flavien.....		323	121,052	1,580						
St. Giles.....	none.							36	21	
St. Jean D.C.....	81,672	490	248,677		60	50			40	
St. Sylvestre.....	none.								25	
Totals.....	217,669	2,063	1,350,318	12,961	64	50	4	99	564	
MISSISQUOI.										All the liabilities are sums borrowed from the M. L. Fund.
Philipsburg.....Vil.	225	53	35,660		97	135	2,000	285	186	
West Farnham....."			66,062							
Dunham.....Tp.	56,000	588	845,000		185			6,015	6,650	
Farnham West....."			162,016						24	
Notre Dame des Anges.....Par.	4,600	115	68,782	1,330					286	
St. Armand East....."	28,268	256	441,145	7,025	12			439	2,811	
St. Armand West....."	24,661	189	402,535				15,000	1,005	1,513	
St. George de Clarenceville....."	19,190	290	233,482	3,270	37			791	772	
St. Thomas....."	11,440	133	110,507	525	33			552	890	
Stanbridge.....Tp.	55,036	743	992,290	14,500	1,054		50,000	4,674	7,785	
Total, Towns, &c.....	199,420	2,367	3,360,479	26,650	1,418	135	67,000	13,761	20,917	
Add—For County.....					380	1,600		520	125	
Totals.....	199,420	2,367	3,360,479	26,650	1,798	1,735	67,000	14,281	21,042	
MONTCALM.										* Of which \$122 for Corporation Debentures. ‡ Of which \$571 received from Government for poor settlers.
St. Alexis.....Par.	12,105	246	130,132		52		52	177	177	
St. Esprit....."	17,595	454	150,834					116	116	
St. Jacques....."	24,226	685	202,998	8,232	168			50	114	
Ste. Julienne de Rawdon....."	20,438	495	105,159	1,516	282		282	566	541	
St. Liguori....."	13,565	277	56,432		80		27	20		
St. Patrick de Rawdon.....	41,350	304	80,376		75	568	12	552	858	
Chertsey.....Tp.	26,400	305	15,702		40		*163	2580	240	
Kilkenny....."	42,068	525	49,510		100		80	60	415	
Wexford....."	18,500	185	928		23		12	80	87	
Total, Towns, &c.....	216,247	3,476	792,071	9,748	820	568	628	2,201	2,548	
Add—For County.....					287		287	1,306	1,238	
Totals.....	216,247	3,476	792,071	9,748	1,107	568	915	3,507	3,786	

LEVIS.—No return.

MASKINONGE.—No return.

MEGANTIC.—No return.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
MONTMAGNY.			\$	\$	\$	\$	\$	\$	\$	
St. Thomas.....Town.		474	353,660		84			74	74	
Montmagny.....Vil.		247	280,000		60			194	100	
Berthier.....Par.			131,984						82	
Cap St. Ignace....."		429	320,684							
Isle aux Grues....."										
St. François....."	15,676	303	257,360		100			28	42	
St. Paul....."		169	23,104		15			42	39	
St. Pierre....."	16,000		213,330						60	
Totals	31,676	1,622	1,585,172		259			338	401	
MONTMORENCI.				no						
MAIN LAND. Ange Gardien.....	15,823	132	125,352	valuat'n		40		41	29	* For the "acres assessed" the Secretary-Treasurer says "see the last Agricultural Census." The figures are therefore taken from that work, though they cannot be more than approximately correct.—(Compiler.)
Chateau Richer.....	*28,790		296,762	do.		31		31	16	
Laval.....										
Ste. Anne.....	*17,665		173,284	do.					414	
St. Joachim.....	*20,502		243,750	do.					186	
St. Ferréol.....	*15,296	224	61,876	do.					221	
St. Tite.....		118	35,872	do.	3			39	180	
	98,076	474	936,896		3	71		111	1,046	
ISLAND OF ORLEANS.				no						The expenses incurred by the county are comprised in those incurred by the parishes contained within its limits.
St. François.....	7,263	74	74,096	valuat'n.				32	287	
Ste. Famille.....	12,720	140	136,000					60	302	
St. Jean.....	10,773	206	163,841	do.	23		†12,214	33	40	
St. Laurent.....	9,350	119	100,000	do.	24			18	526	
St. Pierre.....	9,359	122	100,000	do.					32	
Total—Isle of Orleans	49,465	661	573,937		47		12,214	143	1,187	† Including \$8,000 due M. L. Fund.
do Main land.....	98,076	474	936,896		3	71		111	1,046	
Total—Montmorenci	147,541	1,135	1,510,833		50	71	12,214	254	2,233	

NAPIERVILLE.

St R�mi Vil.	174	50,497	68	72
St. Cyprien	29,354	789	29	1,738
St. Patrick de Sherrington.....	22,542	385	1,638	80
St. Edouard.....	13,316	428	16	6,218
St. Michel Archange.....	16,871	347	25	159
St. R�mi	21,984	415	40	217
Total, Towns, &c.....	104,067	2,538	110	2,894
Add—For County.....			35	50
Totals	104,067	2,538	110	2,944

NICOLET.

Aston	35,600	205	60	6	†1,030	180	260
B�cancour	20,000	480	3,000	66			66
Gentilly	35,490	423	7,912	68		260	341
La Rochelle				39			25
Nicolet	25,000	456	3,036	83			50
St. Gr�goire.....	34,440	421		2			
Ste. Monique.....	60,000	500		23			
St. Pierre C�lestin	27,742	320	88,776	40			
Ste. Gertrude.....	1,328	289	63,704	25			23
St. Pierre les Becquets.....	64,630	523	307,336	80			80
Totals	314,230	3,617	2,152,048	168	407	1,030	845

† This includes \$1,000 borrowed from M. L. Fund, but St. Celestin omits to return the \$1,000 it borrowed therefrom.

OTTAWA.

Aylmer..... Vil.	1,867	185	109,487	21,710	818	20	29	160
Buckingham.....	600	81	133,770		5		1,100	985
Aylwin..... Tp.	30,530	83	22,576		64		49	76
Buckingham	55,800	420	171,300		15	120	413	413
Eardley	18,314	154	118,294		108			
Hull	78,300	511	308,480		240		722	683
Lochaber	60,900	389	159,940	1,124	367		2,237	2,183
Love								
Masham	41,800	298	95,968		30	13	50	1,209
Notre Dame de Bonsecours.....	11,669	178	64,411		62			19
Portland.....	2,160	108	21,800		55			
Ripon and Hartwell.....	1,185	360	48,792		50	10	48	169
St. Ang�lique.....	27,299	272	170,306		100		800	953
St. Andr� Avelin.....	36,242	312	86,524	2,352	10	84	280	660
Templeton.....	48,695	439	165,426				75	1,610
Wright.....	15,098	102	28,729		106		109	139
Wakefield.....	25,867	169	6,068		11		207	244
Total, Towns, &c.....	456,326	4,161	1,731,871	26,186	2,041	247	1,948	6,269
Add—For County					64		199	100
Totals	456,326	4,161	1,731,871	26,186	2,105	247	2,147	6,269

† Including \$700 Corporation Debentures.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
PONTIAC.			\$	\$	\$	\$	\$	\$	\$	
Portage du Fort (village).....	644	74	11,319	.....	22	.....	.....	*972	884	* \$784 of this from Seigniorial Indemnity Fund.
Allumette Island	39,300	283	8,560	200	478	.....	369	8	612	
Bristol	50,000	356	148,721	.....	427	17	240	50	300	† \$1,000 from Seigniorial Indemnity Fund.
Calumet Island.....	22,869	187	74,230	1,800	16	7	.....	†1,136	78	
Chichester	14,000	108	45,770	530	160	300	.....	355	1,008	† Includes \$2,143 received from Seigniorial Indemnity Fund.
Clarendon	60,000	450	259,400	260	400	†2,173	400	94	2,395	
Litchfield.....	48,000	245	108,968	.....	224	.....	284	64	146	‡ No bush land assessed—cleared land alone.
Mansfield.....	17,300	75	32,430	11,630	48	.....	.....	40	710	
Onslow	39,575	270	177,596	.....	343	.....	.....	1,268	1,444	
Sheen	22,100	53	23,533	11,791	60	.....	.....	909	830	
Thome and Lesslie	2,505	158	45,920	.....	79	.....	.....	33	40	
Waltham	8,200	62	26,840	10,000	64	.....	.....	440	1,200	
Total, Towns, &c.....	304,493	2,321	1,023,287	36,211	2,321	2,497	1,293	5,369	9,647	
ADD—For County.....			1,200	200	612	.....	260	21	172	
Totals	304,493	2,321	1,024,487	36,411	2,933	2,497	1,553	5,390	9,819	
PORT NEUF.										
Cap Santé			324,905	3,520	.....	.....	.....	79	55	
Deschambault.....		328	394,427	5,185	.....	.....	.....	66	132	
Ecureuils.....	4,000	63	16,800	1,008	.....	.....	.....	.....	203	
Grondines		218	162,710	1,386	14	.....	.....	55	45	
N. D. de Portneuf		468	113,017	4,640	.....	.....	.....	76	76	
St. Casimir.....		365	158,832	2,808	446	.....	.....	130	778	
St. Alban	33,400	308	118,668	556	45	.....	.....	46	40	
St. Basile.....		453	131,107	12,238	.....	.....	.....	.....	24	
St. Raymond		706	224,483	1,024	249	.....	.....	928	1,183	
Ste. Catherine		405	127,932	7,675	.....	.....	.....	.....	3	
St. Augustin	15,882	289	466,370	90,735	.....	.....	.....	.....	25	
Pointe-aux-Trembles.....		440	246,960	1,496	.....	.....	.....	.....	3	
Total, Towns, &c.....	53,282	4,043	2,516,211	132,251	754	.....	.....	1,380	2,567	
ADD—For County.....			.....	.....	.....	.....	.....	33	33	
Totals	53,282	4,043	2,516,211	132,251	754	.....	.....	1,413	2,600	

QUEBEC.

Ancienne Lorette								42	42
Beauport								80	78
Charlesbourg			192,000					55	60
St. Ambroise								58	34
St. Colomb de Sillery	170		453,444		73			342	187
St. Gabriel, West									607
St. Roch, South	1,056		1,300		5			789	
Valcartier			54,338						
Total, Towns, &c.			1,001,082		78			1,366	1,008
ADD—For Counties		1,226						634	178
Totals		1,226	1,001,082		78			2,000	1,186

Those returns are very imperfect, and there are several parishes, besides, which have made no returns at all.

RICHELIEU.—No return.

RICHMOND.

Danville..... Vill.	600	74	57,265	14,100	45	11	759	759
Melbourne..... "		45	32,943		23	44	80	321
Richmond..... "	800	69	80,585	8,990	14	1,650	*1,882	1,887
Brompton..... T.p.	31,315	126	98,406		55		10	978
Cleveland..... "	31,000	321	180,763			2100	2,382	3,317
Melbourne and Brompton Gore...	55,716	434	196,493		345		4,820	4,875
St. George de Windsor	23,600	193	83,124		112		30	802
Shipton.....	43,400	424	261,538	6,750	6	694	528	2,006
Windsor and Stoke	110,345	201	171,076		100	100	210	1,610
Totals	306,776	1,890	1,162,183	29,840	615	2,533	2,491	15,351

* Debentures raised within the year, \$1,200.
 ‡ Debentures raised within the year, \$100.

RIMOUSKI.

L'Assomption	1,628	348	106,500					210
Métis.....		418	93,576					52
Rimouski.....		540	250,032			53,618		2,546
Ste. Cecile, Bic.....	28,000	4	231,706				24	24
Ste. Flavie.....	1,029	455	222,672		57		64	735
St. Jerome de Matane.....	33,912	381	126,700	4,840	112		168	168
St. Fabien	12,000	350	60,120	140				50
Ste. Luce	50,400	310	151,452					1,112
St. Simon†	15,756	512	50,970	155				479
Totals	142,125	3,348	1,292,828	5,135	169	53,618	256	5,376

* \$50,000 M. L. F. Debentures.
 † Several parishes omitted. The names are not filled in, because of doubt as to whether they have a municipal organization.—(Compiler.)

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
ROUVILLE.			\$	\$	\$	\$	\$	\$	\$	
Mariéville.....Vil.	784	127	54,782	8,945	12			75	50	
St. Césaire....."	292	174	87,130	15,438	95		94		29	
Angé-Garben.....Par.	24,959	484	116,589		40			104	930	
St. Césaire.....	68,644	660	500,144		143		135	32	60	
St. Jean-Baptiste.....	21,259	320	206,152	1,348	32			75	80	
St. Hilaire.....	15,315	209	137,650	1,600	100	12		59	90	
Ste. Marie.....	36,028	540	789,569	9,480	283		* 6,027	162	112	* Of this, \$4,000 are M. L. Fund
St. Mathias.....		251	202,454		213			263	315	Debentures; nothing raised to pay
St. Paul d'Abbotsford.....	13,516	335	124,884	605	36		19	64	31	the interest thereon.
Total, Towns, &c....	210,857	3,100	2,329,664	37,416	954	12	6,275	637	1,997	
Add--For County.....					276		195	124	90	
Totals.....	210,857	3,100	2,329,664	37,416	1,230	12	6,470	961	2,087	
St. HYACINTHE.										
St. Hyacinthe.....City, &c.	29,216	397	362,090	2,200	10			121	121	\$16,000 borrowed by St. Hyacinthe city from M. L. Fund, not returned. —(Compiler)
La Présentation.....Parish.	28,646	420	246,896		10			164	164	
St. Barnabé.....	16,460	231	121,512	360	13			311	314	
St. Charles.....	20,000	300	200,000	4,000				150	150	
St. Damase.....	69,922	356	369,946	741	62			48	48	
St. Denis.....	28,224	437	415,138	7,700	21		40	224	224	
St. Hyacinthe le Confesseur.....	13,220	300	125,246	3,793	25			98	98	
St. Jules.....	18,000	400	172,460	1,000	10		12	170	170	
Totals.....	223,688	2,841	2,013,288	19,794	151		52	1,289	1,289	

These accounts are returned by the Secretary-Treasurer of the County, who says the valuation rolls are in an incomplete state. The local Secretary-Treasurers did not send in their schedules to him. \$20,000 borrowed from the M. L. F. by St. John's town.									
ST. JOHN'S.....		1,923	921,900		24		381	100	
ST. MAURICE.									
St. Barnabé.....		430	294,672						
St. Sévère.....	12,500	157	115,046		120		120	376	
Yamachiche.....	23,308	385	657,388	200					
Totals.....	35,808	972	1,067,106	200	120		120	376	
SAGUENAY.—Only just organizing.									
SHEFFORD.									
Granby.....Vil.	600	91	108,700		88		32	258	945
Ely.....Twp.		400	237,960		314			2,600	2,600
Granby.....	5,000	507	230,178		891		30,086	3,169	3,107
Milton....."	41,375	633	270,794	22,728	350		281	312	421
Roxton....."	6,028		192,727		348		1,291		1,917
Shefford....."	58,262	650	658,431		222			3,121	3,258
Stokely, North....."	32,141	432	184,692		53		16,000		
Stokely, South.....	26,585	166	117,249	100	196			1,014	907
Total, Towns, &c.....	170,091	2,879	2,040,551	22,828	2,492		46,793	10,484	12,255
Amo—For County.....									300
Totals.....	170,091	2,879	2,040,551	22,828	2,492		46,793	10,484	12,555
SOULANGES.									
Coteau Landing.....Vil.	336	88	41,970	11,435	50	20		163	134
Soulanges....."	39	40	28,930					18	14
St. Clot.....Par.	9,166	159	184,868		31		127	8	179
St. Ignace.....		285	286,610	22,470	79		115	390	481
St. Joseph de Soulanges.....	21,597	300	227,689	1,760	68			168	270
St. Polycarpe.....	36,952	679	339,732		198	12	600		195
St. Zélie.....	9,192	224	176,774	1,470	54			104	214
Total, Towns, &c.....	76,382	1,775	1,386,513	37,135	480	62	842	791	1,487
Amo—For County.....									500
Totals.....	76,382	1,775	1,386,513	37,135	480	62	842	791	1,987

Returns very incomplete: many parishes omitted. Fermeot and Point du Lac have borrowed \$32,000 and \$400, respectively, from the M. L. Fund.—(Complete.)

* Including \$30,000 M. L. F. Deb.

† 16,000 M. L. Fund.

‡ These townships and the county are indebted to the M. L. Fund, but do not state the amount. Total borrowed by the municipalities in this county and the county itself, \$358,500.

St. Polycarpe omits to return \$1,000 borrowed from the M. L. Fund.

MUNICIPAL RETURNS FOR LOWER CANADA,

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayer Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
STANSTEAD.			\$	\$	\$	\$	\$	\$	\$	† \$580 of this received from Government for Elementary Schools.
Coaticook.....Vil.										* M. L. F. Debentures
Stanstead Plain.....	1,000	89	118,021	6,200						taken on behalf of
Barford.....Twp.	37,000	173	156,538		150			1,024	1,746	Stanstead township
Barnston....."	61,800	559	525,384		500			5,817	5,961	Bolton.....
Hatley....."	45,658	434	411,851	2,675	196			3,328	3,818	Magog.....
Magog.....										
Stanstead....."	73,200	671	820,830	11,400	582			16,241	9,341	
Total, Towns, &c.....	218,458	1,925	2,032,627	12,275	1,428			16,410	20,866	\$71,000
Add--For County.....					30		71,000	120		The County Secretary-Treasurer does not know the amount of interest over due. Besides the above, Magog appears to have borrowed \$12,000.
Totals.....	218,458	1,925	2,032,627	12,275	1,458		71,000	16,530	20,866	
TEMSCOUATA.										
Fraserville.....Vil.		185	107,072	44,272	100	64	88	108	122	
Isle Verte.....	55,020	410	191,028	4,501	143		104		92	
Lac Témiscouata.....										
Notre Dame du Portage.....	11,135	142	83,708		41			14	67	
St. Eloi.....	52,038	212	109,188	148	72				72	
St. Antoine.....		281	37,948		16				129	
Rivière du Loup.....		190	117,070	1,010	70		65	130	55	
St. George de Kakouna.....		280	218,563	5,677	4	27	75	47	75	
St. Arsène.....	18,645	324	226,336	9,400	22			37	57	
Trois Pistoles.....	36,697	451	299,194	11,546	48			1,190	1,318	
Viger.....	35,952	462	78,752	328	25	7	26	2	53	
Whitworth.....		305	81,873				14		125	
Total, Towns, &c.....	209,487	3,242	1,553,732	76,915	541	98	372	1,528	2,165	
Add--For County.....					160		60	4	60	
Totals.....	209,487	3,242	1,553,732	76,915	701	98	432	1,532	2,225	

TERREBONNE.

New Glasgow.....Vil.									
St. Jérôme....."		154	26,542	1,981	29			172	174
Ste. Thérèse....."	100	165	50,120	2,455	10	67	35		166
Terrebonne....."									
Abercrombie.....	*14,200	135	19,970						45
Lacorne.....									121
Ste. Adèle.....									
St. Agathe des Monts.....	39,250	270	17,776						
Ste. Anne des Plaines.....	27,261	399	175,901	2,130	28	6		278	306
St. Janvier.....	7,370	317	103,236	800					
St. Sauveur.....	43,200	432	21,978	252	20		77	225	245
Ste. Thérèse.....	28,116	625	310,036		165			432	388
Terrebonne.....									
Totals.....	159,497	2,497	728,679	7,618	252	73	112	1,107	1,445

* Estimated.

TWO MOUNTAINS.

St. Eustache.....Vil.	360	110	30,000	725	87		328	1,148	1,800
St. Scholastique....."	240	123	29,172	5,868	43			37	47
St. Augustin.....Par.	21,102	343	195,961	3,000	19	2		10	796
Ste. Benoît....."	19,241	424	192,020	460	16			231	231
St. Canut....."	377	151	15,117	131	5				18
St. Columban....."	20,145	150	5,660		28			80	108
St. Eustache....."	1,800	350	774,338	1,800	55			129	434
St. Joseph....."	3,564	204	20,365		55				476
St. Hermas....."	20,000	234	157,600		16			328	486
St. Placide....."	15,300	255	116,216		29			120	112
Ste. Scholastique....."	35,915	538	250,699	618	42			317	314
Totals.....	143,074	2,885	1,787,148	12,632	395	2	328	2,700	4,852

The County possesses a place where the Council holds its meetings; value not stated.

VAUDREUIL.

Vaudreuil.....Vil.	60	63	19,169		92			21	64
Isle Perrot.....Par.	12,463	192	92,316		8			142	133
Newton.....	17,719	207	115,311	*1,005	123		1,090	258	831
Rigaud.....	30,000	497	261,213	3,590	1,761				1,156
Ste. Marthe.....									
Vaudreuil.....		490	366,760	4,280	120			1,000	1,094
Total, Towns, &c.....	60,212	1,449	858,069	8,875	2,104		1,090	1,421	3,273
ADD--For County.....					156			245	335
Totals.....	60,212	1,449	858,069	8,875	2,260		1,090	1,669	3,613

* Including \$1,000 borrowed from the M. L. Fund.

MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF THE MUNICIPALITY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.	REVENUE.	EXPENDITURE.	REMARKS.
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.				
VERCHERES.			\$	\$	\$	\$	\$	\$	\$	
Verchères..... Vill.										
Varennes.....	150	99	62,410	3,840	36	4	* 1,760		534	* Including \$1,000 M. L. F. Debentures. Varennes, however, appears, by the public accounts, to have borrowed \$2,000.
Belœil..... Par.										
Contrecoeur.....	16,700	179	219,638	1,287	49				50	
St. Julie.....										
St. Marc.....	18,000	300	318,631	1,052				400	964	
St. Antoine.....										
Verchères.....	29,165	399	335,463					491	368	
Varennes.....	30,382	498	438,719		164	20	40	231	253	
Total, Towns, &c.....	94,397	1,775	1,604,863	6,179	249	24	1,800	1,122	2,169	
Add—For County.....								400	233	
Totals.....	94,397	1,775	1,604,863	6,179	249	24	1,800	1,522	2,402	
WOLF.										
Dudswell.....	52,200	177	140,645	1,420	44	25		774	1,999	* Of which \$1,000 are M. L. F. Deb. and \$80 interest over due. † \$1,000 Deb., loan raised within the year. ‡ \$1,000 hereof Deb. § The Sec'y Treas. of the County says this is due from Wolfestown, which municipality has persistently refrained from raising any assessment for county purposes. He further says, that, as there was no assessment laid by the county for 1862 and 1863, there were no funds for any purposes.
Gartby and Stratford.....	10,509	188	41,201					574	245	
Ham and South Ham.....	37,278	268	71,955		59		* 1,080	158		
St. Camille.....	11,599	134	38,447	960	10		† 1,000	* 1,000	295	
Weedon.....	43,675	206	122,646		351			1,662	2,013	
Wolfestown.....	46,106	540	122,881		758	638	172		160	
Wotton.....	27,700	364	73,056	2,332	63		‡ 1,927	§ 2,046	1,051	
Total, Towns, &c.....	229,067	1,907	620,831	4,632	1,285	663	3,279	6,214	4,863	
Add—For County.....					171		369			
Totals.....	229,067	1,907	620,831	4,632	1,456	663	3,648	6,214	4,863	

YAMASKA.

La Baie.....	33,370	422	76,471	.....	2	.....	117	100
Pierreville	23,211	424	.....	.....	.....	.....	80	80
Ste. Brigitte .....	.....	.....	.....	.....	.....	.....	.....	.....
St. David	30,079	1,022	432,189	.....	66	.....	73	139
St. François.....	24,648	375	314,668	.....	.....	.....	435	613
St. Zéphirin.....	33,620	.....	299,829	.....	.....	.....	.....	.....
Yamaska	26,393	306	287,437	.....	24	4	62	386
Totals	171,321	2,549	1,410,594	.....	92	4	767	1,318

SUMMARY OF THE MUNICIPAL RETURNS FOR LOWER CANADA, 1863.

NAME OF COUNTY.	No. of Acres Assessed.	No. of Ratepayers Assessed.	ASSETS.				LIABILITIES.			
			Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of Arrears of Taxes.	Other Assets.	Corporation Debentures.	M. L. F. Debentures.	Amount of interest over due.	Other Liabilities.
			\$	\$	\$	\$	\$	\$	\$	\$
Argenteuil	156,935	1,337	357,564	9,236	572		121			126
Arthabaska	193,259	3,386	1,438,221	36,256	1,088	681		29,675	5,861	614
Bagot	234,204	3,395	2,567,169	39,774	3,045	1,200		24,000	15,366	2,646
Beauce	57,000	551	151,565		18			21,000	10,636	92
Beauharnois.....										
Bellechasse.....	130,286	2,517	923,517	3,110	80			24,000	7,200	34
Berthier.....	125,048	2,561	2,420,609	62,882	408	48				439
Bonaventure.....										
Brome	285,558	2,524	1,863,053	23,490	2,018	212		13,000	4,571	496
Chambly	91,014	2,910	1,819,885	29,327	1,873	46		22,500	8,240	1,678
Champlain.....	130,156	1,680	1,230,084	11,626	12			3,550	62	
Charlevoix										
Chateauguay.....	47,724	2,766	1,527,822	63,413	1,026		300			
Chicoutimi.....	11,126	986	636,820	19,308	20	36	3,000	916		1,618
Compton.....	518,626	2,971	2,822,241		5,725	83,854		88,000	16,000	9,441
Dorchester.....	12,267	1,185	1,340,136							
Drummond.....	336,994	2,351	1,750,692	18,572	2,329	1,567		10,000		5,945
Gaspé										
Hochelaga	45,615	1,910	3,109,716		305			2,000		
Huntingdon.....	126,190	2,716	1,889,214	16,711	1,271	2,037				2,173
Iberville	113,019	2,385	1,536,963	6,825	1,981	9,600				850
Isle of Orleans.....	49,465	661	573,937		47			8,000	4,203	11
Jacques Cartier.....	55,235	1,547	2,052,429	29,110	328	171	293		23	531
Joliette										
Kamouraska	309,412	3,832	1,733,657	27,954	1,050			1,200	400	39
Laprairie	61,693	2,064	1,219,737	32,204	1,011	17		800	1,340	136
L'Assomption.....										
Laval	86,190	1,704	1,707,126		229					
Lévis										
L'Islet.....	14,100	1,435	1,535,964							

Lotbinière.....	217,667	2,063	1,350,318	12,961	64	50				4
Maskinongé.....										
Mégantic.....										
Missisquoi.....	199,420	2,367	3,360,479	26,650	1,793	1,735		67,000		
Montmagny.....	31,676	1,622	1,585,172		259					
Montmorenci (mainland).....	98,076	474	936,896	no valuation.	3	71				
Montcalm.....	216,247	3,476	792,071	9,748	1,107	568	122			793
Napierville.....	104,067	2,538	1,664,898		110	1,741				362
Nicolet.....	314,230	3,617	2,152,048	13,948	168	407		1,000	30	
Ottawa.....	456,326	4,161	1,731,871	26,186	2,105	247	700			1,447
Pontiac.....	304,493	2,321	1,024,487	36,411	2,933	2,497				1,553
Portneuf.....	53,282	4,443	2,516,211	132,251	754					
Quebec.....		1,226	1,001,082		78					
Richelieu.....										
Richmond.....	306,776	1,890	1,162,183	29,840	655	2,533	1,700			791
Rimouski.....	142,125	3,348	1,292,828	5,135	169			50,000	3,618	
Rouville.....	210,857	3,100	2,329,664	37,416	1,230	12		4,000	2,027	443
St. Hyacinthe.....	223,688	2,841	2,013,288	19,794	151					52
St. John's.....		1,923	921,000		24					
St. Maurice.....	35,808	972	1,067,106	200	120					
Saguenay.....										
Shefford.....	170,091	2,779	2,040,551	22,828	2,492			46,000		793
Soulanges.....	76,382	1,775	1,386,513	37,135	480	62		600		242
Stanstead.....	218,458	1,925	2,032,627	12,275	1,458			71,000		
Témiscouata.....	209,487	3,242	1,553,732	76,915	701	98				432
Terrebonne.....	159,497	2,497	728,679	7,618	252	73				112
Two Mountains.....	143,074	2,885	1,787,148	12,632	395	2				328
Vaudreuil.....	60,242	1,449	858,069	8,875	2,260			1,000	37	53
Verchères.....	94,397	1,775	1,604,863	6,179	249	24		1,600	160	40
Wolfe.....	229,067	1,907	620,831	4,652	1,456	663		3,000	107	541
Yamaska.....	171,321	2,549	1,410,594		92	4				
CITIES.†										
Montreal.....		25,000	31,411,000		a156,354	54,020 258	c2,876,945	800,000		d759,950
Quebec.....		11,203	14,420,983		34,399	*1,363,358	†2,375,037	50,000		106,812
Three Rivers.....		1,700	855,670	150,690	4,000			220,000		
Total, Lower Canada, as returned...	7,836,980	151,395	124,363,976	1,055,618	240,792	5,493,872	5,258,218	1,565,841	79,889	901,617
Total, as estimated by filling up the blanks in the returns.....	13,629,000	203,700	162,023,000							

a Including \$14,000 arrears water tax. b Including \$2,615,962 Water Works and Sinking Fund of \$115,571 in connection therewith; a'so \$33,101 Bank Stock.

c Including \$1,424,466 Water Works Debentures. d Including \$665,781 Water Works Liabilities.

* Viz: Water-works, \$1,200,000; Quebec Bank Stock, \$160,000; Cash in hand, \$2,758.

† Viz: City Debentures, \$1,242,473; Special do. \$15,684; Water-works do. \$1,116,880.

‡ St. Hyacinthe and Sherbrooke are included in the Counties.

SUMMARY OF THE MUNICIPAL RETURNS FOR LOWER CANADA.

NAME OF COUNTY.	REVENUE.				EXPENDITURE.						REMARKS.
	Amount collected by rates.	Amount raised within the year by loan.	Received from Gov. on account of the administration of justice.	Other Revenues.	Interest paid on Debentures.	Expenses for educational purposes.	Exp. for salaries and all other expenses of Mun. Gov.	Expenses on account of administration of justice in all its branches.	Expenditure on roads and bridges.	Expenditure on all other accounts.	
Argenteuil.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Arthabaska.....	3,267	653	25	174	87	302	252	433	7,948	1,417	
Bagot.....	6,597	166	75	270		2,378	1,436	144	2,759	4,052	
Beauce.....						2,183	1,832		86		
Beauharnois.....							74				
Bellechasse.....	442			73		4,225	177		219	15	
Berthier.....	1,454	267		14		5,119	494		597	348	
Bonaventure.....											
Brome.....	14,591	50		148		2,187	1,059	24	14,014	332	
Chambly.....	1,262			5,546		720	1,810	24	2,131	2,712	
Champlain.....	186				85	600	102		126		
Charlevoix.....											
Chateauguay.....	2,416						972		2,837	140	
Chicoutimi.....	65			176		280	460		36		
Compton.....	21,733	8,000		8,556	5,600	8,910	1,452	139	16,123	793	
Dorchester.....						1,903	76		100		
Drummond.....	3,823			4,134		1,175	1,099		1,476	1,255	
Gaspé.....											
Hochelaga.....	1,127			333		5,035	832		759	142	
Huntingdon.....	8,859			2,043		2,282	828		6,798	471	
Iberville.....	1,962	402		605			646	72	1,378	2,174	
Isle of Orleans.....	143					1,029	158				
Jacques Cartier.....	1,844			319	23	2,569	799	35	747	197	
Joliette.....											
Kamouraska.....	1,923					2,849	640		744	140	
Leprairie.....	1,091			396			251	24			
L'Assomption.....											
Laval.....	1,244			429		1,228	296		815		
Lévis.....											
L'Islet.....	72					622	264			12	

Lotbinière	48		51		454	105	2	3	
Maskinongé.....									
Mégantic									
Missisquoi	14,030		251		4,924	1,738	242	14,083	55
Montmagny	186		55	97		351	50		
Montmorenci (mainland)	111				740	244			62
Montcalm	2,843		571	93	1,247	947	48	1,474	70
Napierville	263					659		2,039	226
Nicolet	440				180	566		91	8
Ottawa	3,976			293	72	3,085	2,572	24	2,932
Pontiac	3,541		64	1,785		1,855	1,653	8	5,377
Portneuf	1,193			220		765	365		1,375
Quebec	1,723			277		1,005		92	89
Richelieu									
Richmond	12,766	1,700		885	32	1,918	1,566	95	11,647
Rimouski	220			36	702	2,469	432	10	1,671
Rouville	959			2		860	578		446
St. Hyacinthe	1,240			49			351		529
St. John's	384						100		
St. Maurice	120					188	188		
Saguenay									
Shefford	10,484					1,232	1,405	879	8,939
Soulanges	733			58			556	84	537
Stanstead	15,550			580		7,963	1,188		11,715
Témiscouata	1,408	31		93		181	654		1,387
Terrebonne	1,039			68			687		758
Two Mountains	2,430	270				1,590	522		1,790
Vaudreuil	1,644			25		1,283	1,047	12	236
Verchères	1,522				334	764	896	21	237
Wolfe	3,777	2,000		437		1,038	624	12	3,107
Yamaska	729			38		583	377		358
CITIES.									
Montreal	482,062	403,676		185,041	α285,300	2,552	6308,961		α286,674
Quebec	83,683	60,000		59,984		4,000	28,720		25,920
Three Rivers	1,950					2,631	800		622
Totals	727,558	477,215	1,016	273,343	441,376	86,585	375,221	1,949	157,511
									428,310

α This item includes \$29,279 premium of exchange and discount on bonds sold during the year.

β This item appears to include expenditures for side-walks, streets, &c., which should have been given in another column.—(Compiler.)

* This includes £25,000 sterling, paid on bonds due in England.

ERRATA.

The Return for Ashfield, page 11, gives \$39,414 as the value of real estate; it should be \$390,414. The difference, viz., \$351,000, should be added to the totals for Huron and Bruce, and for Upper Canada, page 46.

The figures given in the liabilities of Laval, on page 60, should be erased. Laval returns no liabilities.

On page 46, column No. of Ratepayers, line Cities, read 33,083 for 38,083, and alter the total to correspond.

