

TAXATION IN UPPER CANADA.

THE general revenue for the purpose of supporting the Government in Upper Canada, and administering of the laws, is raised by a duty of 2½ per cent. on all goods and merchandise, imported by sea, at the ports of Quebec or Montreal. Wines, liquors, and certain articles of luxury, have a specific duty laid upon them. This duty is paid by the importer, to the officer at Quebec, Upper Canada receiving one-third of the sum collected each year. This amount, with a duty upon shop and tavern licences for vending spirits, Distillers, Hawkers, Pedlars, and Auctioneers, and a duty upon certain imports from the United States, which are also paid by the importer, form the public resources of the Province, and is at the disposal of the Provincial Legislature, for the payment of public officers, and for such general purposes as may be deemed essential to the welfare of the people and interest of the Province.

THE LOCAL TAXES, OR DISTRICT RATES.

The Local Taxes, or District Rates, are collected from each individual, according to the quantity of Land and other property he may possess, agreeably to the assessed value fixed by law, viz :

	£	s.	d.
Every article of arable, pasture or meadow land,	1	0	0
Every acre of uncultivated land,		4	0
Every Town Lot,	50	0	0
Every House built with Timber squared or hewed on two sides, of one story, with not more than two fire-places,	20	0	0
Do. for every additional fire-place,	4	0	0
Every house built with square or flatted timber on two sides, of two stories, with not more than two fire-places,	30	0	0
Do. for every additional fire-place,	8	0	0
Every framed house under two stories in height, with not more than two fire-places,	35	0	0
Do. for every additional fire-place,	5	0	0
Every brick or stone house of one story, and not more than two fire-places,	40	0	0
Do. for every additional fire-place,	10	0	0
Ever framed, brick or stone house, of two stories, and not more than two fire-places,	60	0	0
Do. for every additional fire-place,	10	0	0