TAXATION.—Before the 15th day of May, the Secretary-Treasurer of the County Council must make an apportionment among the municipalities of the County. Art. 940.

LICENSES.—Tavern licenses expire on the first day of May in each year. 34 Vict., chap. 2.

A license for a ferry can be granted for a period exceeding five years. Art. 552.

RETURNS.—The Registrar of the Province must transmit, to the office of the local council entitled thereto, before the month of June in every year during which the valuation roll is to be made, a list of the lands granted by the Crown. *Art.* 715.

In the month of May, rail-road companies must deposit, at the office of the council, a statement showing the real value of their real property situated in the municipality. Art. 720.

Local councils have alone the right to make by-laws respecting licenses for the sale of liquors, or the prohibition thereof. Art. 561.

SECT. 2, chap. 5, 34 Vict., is to the effect that the revenue inspector cannot grant a license for keeping a house of public entertainment, unless the person demanding the same is the bearer of a certificate signed by 25 electors, and approved by the Municipal Council.

For a shop-license, a certificate signed by one elector is sufficient. Sect. 20, same chapter.