

# APPENDIX.

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## Appendix, No. 1 a.

Appendix, No. 1 a. RETURN of all SUMS paid into the Hands of the Receiver General on account of the HEREDITARY, CASUAL and TERRITORIAL REVENUE of *Lower Canada*, in the Years 1832, 1833, 1834, and 1835.

Sources from whence the Revenue is derived.	For the Financial Year, ending 10th October.			
	1832.	1833.	1834.	1835.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Quints (a) - - -	232 1 -	99 3 -	2,175 13 1	1,366 17 8½
2. Lods et Ventes (b) - -	1,819 17 9	2,356 3 3	1,762 6 8	976 8 8

### Remarks.

(a) Seigneuries or lands held "a titre de fief" are subject to a duty or fine to the King of one-fifth of the purchase-money on every alienation by sale; and this duty is called a "quint." It is liable, however, to a deduction of one-third, or 33½ per cent. on voluntary sales, and one-fourth or 25 per cent. on forced or sheriff's sales, if paid within three months from the time of sale. Nearly all the lands on the banks of the St. Lawrence are held "a titre de fief," and consequently subject to this duty.

(b) Under the head "lods et ventes," it is common to include all payments to the Crown on account of lands held under it "en roture," or "a titre de cens," though "lods et ventes" are properly the mutation fine of one-twelfth of the purchase-money due to the Crown, as often as such lands are alienated by sale. These lands are also sometimes said to form the "censive of the King," and they consist principally of lots of building land in the town and suburbs of Quebec. "Lods et ventes" are also subject to the same rate of deduction or remission as on "quints," if paid within three months of the time of sale.