

is true, but a comparison with similar returns ten years back, and before the stamp law came in force, will exhibit somewhat similar results, viz.: \$16,748, as compared to \$2,500, (one-seventh nearly) in the year 1857. Thus—

Fee Fund for 1857, shows:

Wentworth \$6,878 ..	Essex	\$875
Simcoe .. 5,288 ..	Prescott & Russell ..	391
Wellington 4,482 ..	Lambton	1,234
\$16,748		\$2,500

The statement of the Fee Fund account shows for the whole of Upper Canada a deficit after payment of the salaries of thirty-two

County Judges and five Recorders, and \$6,400 towards travelling expenses of the County Judges of \$47,833 21; and this is the whole deficit, for, as we have already observed, there is nothing left to be paid clerks or other officers. But in other years the fee fund has given a surplus to the general revenue fund. In the year we have already referred to, 1857, there was a surplus of \$24,797, contributed by the litigants in the Local Courts (after paying the whole establishment of these courts), to the general revenue of the Province. So much just now as to law stamps.

MUNICIPAL RETURNS FOR 1866.

The following table, which we copy from one of the Blue Books recently published, will be interesting to many of our readers:

NAME OF THE COUNTY.	Number of Acres assessed.	Number of Ratepayers assessed.	Assessed value of Real Estate.	Assessed value of Personal Property.	Total amount of arrears of Taxes.
COUNTIES.			\$	\$	\$
Brant	223,896	5,350	5,147,417	315,042	20,354
Bruce	673,233	7,673	3,870,218	209,555	27,470
Carleton	559,217	5,137	3,151,503	327,950	520
Elgin	436,091	6,282	4,329,711	322,245	21,481
Essex	381,403	5,744	3,243,756	386,666	17,865
Frontenac	470,993	5,778	2,485,006	299,271	10,928
Grey	1,063,386	10,112	4,325,969	331,127	108,702
Haldimand	281,571	4,672	3,477,512	170,000	2,509
Halton	228,315	4,489	4,811,555	279,676	12,844
Hastings (1865)	560,215	7,272	3,054,047	81,460	49,390
Huron	795,468	10,411	8,204,989	334,553	76,657
Kent	535,215	7,038	4,518,999	549,052	21,048
Lambton	655,856	6,425	6,177,527	538,733	25,187
Lanark	622,467	5,973	3,095,542	468,744	20,109
Leeds and Grenville	717,256	10,107	5,576,788	317,096	14,853
Lennox and Addington	328,856	6,421	3,769,372	178,450	8,224
Lincoln	193,598	5,852	6,812,206	777,606	9,940
Middlesex	754,686	11,460	6,466,073	361,819	60,888
Norfolk	372,737	5,387	4,433,153	178,774	14,204
Northumberland and Durham	818,751	12,066	9,651,111	645,537	13,445
Ontario	487,047	8,345	6,905,752	566,533	7,210
Oxford	474,268	8,123	9,329,016	544,933	4,088
Peel	284,262	5,121	6,228,552	403,740	1,800
Perth	519,525	7,264	4,150,871	176,505	14,573
Peterborough	551,402	4,857	2,111,328	182,225	13,325
Prescott and Russell (1865)	558,941	3,919	1,913,088	235,907	4,200
Prince Edward	235,895	4,290	4,156,568	335,225	2,678
Renfrew	533,794	4,563	1,218,565	279,023	2,759
Simcoe	1,056,716	10,032	5,004,934	244,790	91,265
Stormont, Dundas and Glengary	762,073	9,745	5,867,426	992,084	9,498
Victoria	519,792	4,961	2,939,725	188,377	46,350
Waterloo	814,824	6,951	6,270,162	686,750	9,883
Welland	224,520	5,218	5,554,019	523,623	5,379
Wellington	709,784	10,417	9,151,822	1,021,208	16,052
Wentworth	274,097	6,514	6,023,544	457,555	42,637
York	814,957	15,169	18,848,668	1,845,440	7,547
Total, Counties	18,995,107	258,638	\$192,076,459	15,257,174	\$810,856
ADD—Cities	18,196	81,238	38,801,832	10,353,282	421,117
Separated Towns	9,419	7,119	7,823,285	685,531	29,838
Total, Upper Canada, 1866 ..	19,017,722	296,995	\$238,301,657	26,295,087	\$1,261,811
do. 1865 ..	18,587,793	291,977	232,782,016	25,357,829	1,370,374
do. 1864 ..	18,144,470	278,326	241,063,966	24,955,242	1,765,445