

ways, and, we are of opinion, requires immediate remedy. The course laid down in the Statute Book is both clear and speedy.

In the few absentee returns which have come under our notice this quarter, we find that, for want of some proper attention, great loss annually accrues. Surely some means should be adopted to enforce the collection of the taxes of certain parties, who now escape merely from the fact of their residing without the limits of the Township in which they hold property. In the list for Hamilton we observe gentlemen of well-known character and means who reside elsewhere; and here we also beg to renew a remark of your former Auditors, that, in many cases, such losses would fall upon the Collector, if the true fulfilment of his duty was enforced.

We beg to draw the attention of the Council to the neglect of the Township Clerks, whose accounts should be regularly audited by us, under the authority of the Municipal Act, but none have been laid before us.

By-Law No. III. has remained a dead letter with the Assessors and Collectors, no accounts or claims having been presented for our audit.

We beg to suggest the necessity of requiring the Township Collectors, when making their returns of absentees, to add up and specify the amount of each column of the Roll separately.

We miss in the Treasurer's Accounts a statement of the outstanding Debentures of the District.

We find that the orders on the Treasurer, dated subsequently to the 18th March, 1845, outstanding on the 18th March last, amount to £733 10s. 11¹/₂d.; and to meet these we are pleased to find ample funds in his hands.

Until we are able to go through the Treasurer's books, and ascertain how the various accounts truly stand, we refrain from preparing an annual abstract of the financial affairs of the District. A compilation from the four quarterly returns would be valueless, as great confusion has taken place. A large amount of debt due by the District, prior to 18th March, 1845, has been paid, in error, out of the general funds of the year, and various payments of interest on the debt have been charged to the Debenture Account