

In the Clerk of the Peace's Office, where we enquired for them, but cannot find them; so that if any lands rateable are in the missing lists, the taxes on them will be lost to the District; we therefore only include in the statement of lands in arrear, those found in the Absentee Lists for the years 1842 to 1847. In the list for 1844, James Patrick is returned for Lot 4, Concession 4, 50 acres; but as he was not assessed for that Lot, but for Lot 4, Concession 3, we have charged the rate in arrear for 50 acres on the latter Lot for 1844; and the total number of acres thus in arrear is 916, as per accompanying *Schedule E*, which is an extract from the Absentee Lists from the years 1842 to 1847, inclusive, shewing the party assessed, also the lot, concession, and number of acres assessed, on which no tax was paid to the Township Collector, and which are now entered in the list of rateable lands in arrear in *Schedule H*.

Your Commissioners next directed their attention to ascertain on what lands rateable, and not assessed, the absentee rates had been entered as received, and the total amount so received; and for that purpose the books connected with the Wild Land Tax Department were carefully examined. In the four books commencing with the year 1820, and onwards to 1849, each page represents the lots in one concession, and the rates received during the years represented by each book, and at the head of each page, these years are entered: under each year are two money columns, the one shewing the amount of rates received for general, and the other for road purposes, during the year written at the head of the columns, for any number of years since a previous payment, and entered opposite to the lot for which the rate has been received; there is also a column in connexion with each year for remarks.

If the money columns for each year had been added up and thus closed, and they appear in some years from 1820 to 1841, to have been added up and thus closed, but afterwards erased or altered, and thus reopened, and in some instances the amounts entered in the columns representing different years, and opposite the same lot, are added across these different years in the book from 1820 to 1827, and carried forward to the book from 1828 to 1836, so that some additions are up the columns while some are across the columns, a practice which, if systematically carried out, would be an excellent check on the amounts received; but these additions do not appear to apply to any purpose, unless that of a temporary audit—as these money columns have not been added up, to close any future entry for monies received, and to shew at the bottom the amount received in any one year represented by the column, there is no check that lots in arrear for five, or three years, and subject to one-third or one-half increase, may not be entered back, as having paid rates every second or third year, as if subject to no charge for increase; whereas if the money columns for each year had been added up as the year ended, and thus been closed against future entries; and if an abstract had been made of the same for each Township in the District, and after-