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of the arrears in Delaware, which was promptly furnished by the Clerk of the Peace, accompanied by copies of returns for arrear in the years 1829, 1830, 1837, 1839, 1840, 1842 & 1846; the return for July, 1848, is copied into the accompanying Schedule G, being an extract shewing the return for the Township of Delaware-also remarks on the same by your Commissioners, together with a statement of deductions to be made on certain Lots from the amount of arrears as shown in said return. The amount of arrears as shown by the above Schedule G, is £218 14s. 6d. Your Commissioners have entered opposite to some of the Lots in that schedule, remarks showing what deductions, they are of the opinion should be made in that statement, to the amount of £37 17s. 7d. the balance would then be £176 5s. 31d.; and as that statement only shews the rates in arrear at 1st July, 1847, for eight years and upwards at 1st July, 1848, but not including rates for July, 1848, and the statement from your Commissioners per Schedule H, the total rates in arrear and that up to 1st July, 1848, in order to shew the difference in the two statements, it became necessary to extract from your Commissioners' statement the Lands in arrear to 1st July, 1848, for S years and upwards, which, (after deducting the Lots in arrear, as shown by the Patents to the Register Office previously referred to, and entered in red ink), amount to £627 14s. 01d, as per accompanying Schedule I, being an extract from Schedule H, of the lands in arrear in the Township of Delaware up to 1st July, 1848, for 8 years and upwards only, shewing the amount in arrear on such Lands at the above date, also the sum charged in that amount for the year 1848.

And as the Schedule filed in the Clerk of the Peace's Office does not include the rates for the year 1848, they are extracted, and extended in a separate column in the same Schedule I, and, after deducting the arrears referred to as entered in red ink, amount, £53 11s. 11½d., which sum deducted from the previous amount of £627 14s. 0¼d. shews an amount of arrears of £574 2s. 0¾d., to compare with the official statement of arrears to same date, and which, after the deductions alluded to are made, amounts to, as per Schedule G., £176 5s. 3½d., shewing a difference in the two statements of additional Taxes in favor of Delaware amounting to £397 16s. 9½d., which difference of amounts, if it should not appear as in arrear, has not been entered, along with the other amounts, entered as received, and examined by your Commissioners, and to which Schedule we particularly call your attention.

Your Commissioners are informed by the Treasurer, that in some instances these arrears as shewn by Schedules H & I, were received by a former Treasurer in the District of Niagara, whost receipt the parties hold; and that as for some reason his sureties were void, all monies that he had received on account of this District were lost, as the money was never paid over to the Treasurer of this District, and to which information we direct your attention for enquiry.