

Concession, which have been very loosely entered in the assessment rolls. Many similar entries to the following are to be found :

Part of Lot 1, Con. 1 }
" 2, " 1 } 102 acres ;
" 1, 2, D, }

And it is impossible for any person but the owner to know how many acres in each separate Lot have been assessed ; and as certain Lots in the broken front and first Concession are mixed up in the above manner, and imperfectly described, nevertheless they appear to have been generally assessed, we have therefore presumed that A, (E, and A, Gore Lots, and numbers 1, 2, 3, 4, 5, 6, 12, and 15, in the broken front and first Concession, were assessed in certain years as entered in Schedule C,—and in Schedule D, have drawn a blue line across the columns, headed by the years, in which they are mixed up, and show an apparent deficiency, while for the years in which some of them do not appear by the assessment rolls to have been assessed at all, or only partly assessed, or where found in the Absentee List from the Collector, they are charged as in arrear, and will be found in the proper Schedule.

To prevent these imperfections in future, the Assessor of each Township should be required to enter each Concession on a separate sheet, and the Lots consecutively ; and where any party owns lands in different Concessions, such lands should be entered with a reference ; and the correct number of acres in each Lot, or part of a Lot, should be entered, which would enable the Assessor, or any other public officer, at once to notice any lands omitted, and which cannot be noticed by the present irregular practice of assessing, without great labour,—it would then be an easy matter to furnish a correct list of lands not assessed, which would be a more serviceable list for the use of the Treasurer, than the present list of lands assessed with which he is furnished ; while at the same time, by furnishing two correct lists as provided by law, one of lands assessed, and one of lands not assessed, the one list would prove a check on the other ; and we notice the imperfection, that the Council may cause the same to be remedied for the future.

The lands assessed will be found entered in the accompanying *Schedule C*, which shews a statement of the rateable lands in the Township of Delaware, (excepting the lands assessed and afterwards returned to the Treasurer in the Collector's Absentee Lists, from 1842 to 1847, as per *Schedule E*) showing the Lot and Concession, also the number of acres, and the years for which the same were assessed, from the year 1820 to 1848, inclusive.

Your Commissioners next enquired for the Absentee Lists, to ascertain on what lands rateable, assessed, the tax had not been paid to the Collector. The Absentee Lists for the years 1842 to 1847 are in the Treasurer's Office, but the lists from the year 1820 to 1841, we have not seen ;—the Treasurer informed your Commissioners that the lists were