

LOWER CANADA.--Continued.

The Auditor of Public Accounts has published statistics respecting the Municipalities of Lower Canada for 1865, from which we extract the following:—

Name of Municipality.	No. of Acres Assessed.	No. of Rate-payers Ass.	Assessed Value of Real Estate.	Name of Municipality.	No. of Acres Assessed.	No. of Rate-payers Asses.	Assessed Value of Real Estate.
Argenteuil ...	216,035	2,337	\$1,957,564	Pontiac	349,226	2,569	\$1,082,821
Arthabaska ...	393,259	3,386	1,438,224	Portneuf ...	55,446	4,466	2,457,010
Bagot	299,502	3,925	3,329,885	Quebec	300,000	2,328	1,662,762
Beauce	300,000	4,500	3,000,000	Richelieu ...	363,910	2,643	1,240,604
Beauharnois ...	110,131	2,393	1,205,253	Richmond ...	311,629	1,992	1,198,115
Bellechasse ...	214,397	3,825	1,435,139	Rimouski ...	164,011	4,752	1,758,116
Berthier	227,050	3,181	3,283,020	Rouville	259,027	3,292	2,707,668
Bonaventure ...	180,000	2,500	2,000,000	St. Hyacinthe, } including the } city	204,153	4,343	2,413,152
Brome	238,938	2,563	1,880,898	St. Johns	98,450	1,681	1,378,902
Chambly	114,332	1,793	1,849,934	St. Maurice ...	28,697	2,141	852,779
Champlain ...	206,552	3,059	1,783,935	Saguenay	150,000	1,000	500,000
Charlevoix ...	400,000	3,000	2,500,000	Shefford	250,519	3,687	2,072,164
Chateauguay ...	92,724	3,266	1,527,322	Soulanges ...	98,941	1,816	1,375,359
Chicoutimi, } 1st Division. }	11,123	584	436,001	Stanstead ...	218,246	2,131	2,232,358
Chicoutimi, } 2nd do. }	30,340	200	115,190	Temiscouata ...	362,175	3,767	412,170
Compton	662,894	3,605	3,301,362	Terrebonne ...	262,929	4,365	1,255,495
Dorchester ...	12,156	1,193	1,172,513	Two Mountains.	143,074	2,885	1,787,148
Drummond ...	33,839	3,508	1,514,467	Vaudreuil ...	126,292	2,632	844,989
Gaspé	400,000	3,000	2,500,000	Verchères ...	155,954	2,348	2,674,436
Hochelega ...	73,743	2,976	3,048,812	Wolfe	264,491	1,784	661,676
Huntingdon ...	201,190	2,716	1,889,214	Yamaska	474,767	4,059	2,132,500
Iberville	161,341	1,809	1,624,252				
Jacques Cartier	65,640	1,716	1,896,423	Total	13,143,069	170,982	108,498,938
Joliette	235,600	3,506	761,239				
Kamouraska ...	129,485	3,768	2,026,240	CITIES.			
Laprairie	100,228	1,885	1,315,276	Montreal-Cor- } poration	4,000	17,500	37,938,308
L'Assomption .	150,000	3,000	2,000,000	Do., Water } Works			
Laval	86,186	1,804	1,267,490	Quebec-Cor- } poration (re- } turn of 1864.) }		11,150	15,129,500
Levis	177,142	3,138	3,158,332	Do., Water } Works			
L'Islet	64,100	2,235	1,535,964	Three Rivers- } return of 1864 }	1,000	1,287	845,719
Lotbinière ...	412,382	3,205	1,948,278	Total, Lower } Canada, 1865 }	13,148,069	200,919	162,407,965
Maskinongé ...	220,000	3,000	2,000,000				
Megantic	400,000	3,000	2,000,000				
Missisquoi ...	268,362	2,832	3,375,058				
Montmagny ...	111,577	1,612	1,702,707				
Montrency ...	173,304	1,777	1,452,428				
Montcalm ...	405,132	3,334	800,240				
Napierville ...	102,370	2,396	1,742,608				
Nicolet	240,627	4,005	2,464,756				
Ottawa	539,248	4,829	2,158,651				

The sums opposite the name of each county are the aggregate of the villages, townships, and parishes within that county and of the county itself, as a separate Corporation.

The revenue of the Lower Canada Municipalities is about \$1,500,000 per annum, of which only \$220,000 is raised in the rural districts—the balance (including \$250,000 from Water Works) in the cities.

NEW BRUNSWICK.

The Municipal system in New Brunswick is, as yet, very imperfect, St. John being the only place where the Corporation exercises its functions freely and noticeably.

The system of taxation there is peculiar. It is provided that "the value of all real and personal estate and joint stock shall be deemed to be, and shall be put down for taxation at one-fifth of the real value thereof." And "a portion of the assessments for working, repairing, altering, and improving the streets, &c., shall be raised by a tax of five shillings upon the poll of all male inhabitants of 21 years and upwards, not being in indigent circumstances." The taxes are payable at the office of the City Chamberlain, no Collectors being appointed. At elections, each Ward returns an Alderman, a Councillor, and a Constable. The Mayor is elected by all the Wards on a different day. Voting is in all cases by ballot. Fredericton is also incorporated.

Three of the Counties in the Province—viz., York, Sunbury, and Carleton—have adopted the Municipal system, but few particulars of their position are obtainable. The debt of York is \$7,920, the city of Fredericton being liable to the county for \$2,313, a portion thereof.

The counties not under the Municipal system have the amount of their taxes annually determined by their respective Quarter Sessions. The Assessors assess the amount payable by each person rateably the same as in St. John, with this exception, that one-eighth of the whole amount must be levied as a Poll Tax.

NOVA SCOTIA.

The Municipal law of Nova Scotia is very complete, but the people do not seem inclined to adopt the system. Even in Halifax the streets are repaired and other necessary improvements paid for out of special funds, which is done to evade the law, providing that certain judicial expenses and other matters properly municipal shall be paid for by the city, if it has funds, but if not, by the Province. The taxation is therefore very light. The Quarter Sessions still manage almost all the local business of the various counties.