publish returns from time to time. But examination showed that these are imperfect, especially the returns made public respecting the Province of Quebec. Special inquiries regarding the other provinces were made and considerable information collected, which, when thoroughly sifted, will enable us to give a full statement of the municipal indebtedness of the counties, parishes and other municipalities of the Dominion. An estimate of this indebtedness, based upon the information obtained, gives the total municipal debt of Canada in the neighbourhood of \$100,000,000.

In the Province of Ontario complete returns from 43 cities, towns and incorporated villages give a population of over 470,000, with liabilities of

\$38,500,000.

The returns recently published by the Ontario Government give the total liabilities of all the municipalities of the province, including counties, townships, cities, towns and villages, for the year 1893, at \$54,879,665. The assets, including taxes in arrears, rates due from other municipalities, &c., are given at \$60,092,229.

ONTARIO.

ARNPRIOB.				Barrie,			
YEAR.	Popula- tion.	Net Debt.	Total Assess- ment.	YEAR.	Popula-	Net Debt.	Total Assess- ment
		\$	\$			\$	\$
1887	2,490 2,833 3,041 3,217 3,253 3,545 3,711	*11,714 *12,000 *1,257 +42,529 +40,766	625,740 645,950 655,015 660,445	1868     2,598     *10,000     564,842       1870     2,798     *30,000     948,838       1880     4,169     948,838       1885     4,376     44,041     1,217,892       1890     5,075     +58,887     1,405,785       1895     5,024     89,579     1,436,360       * Average rate of interest paid, 6 per cent.       +     "     "     5     "       Water-works built in 1890 by the Barrie Waterworks Co., the corporation paying \$3,000 annually for water for fire purposes.			
Belleville.				Bowmanville.			
1870	9,726 10,171 10,028 10,318	No returns  "410,000  *405,000  No returns  †412,000	2,632,811 3,713,147 3,473,102 3,776,241 3,958,914 4,005,000	1868 1870 1875 1880 1885 1890	2,917 3,030 3,367 3,255 3,583 3,810 3,000	*50,000 *50,000 +63,916 +60,477 +54,438 ‡72,149 ‡69,000	778,139 636,944 962,247 1,004,524 1,073,024 1,155,235 1,095,354
* Average rate of interest paid, 6 per cent.  '" Water works built in 1886. Cost of construction \$225,000. Value of exemptions in 1895, \$537,617.				1 + "	rate of int		S per cent.