White, Resolved, th ...at the Secretary Treasurer be authorised to pa ...y Mr. Good, Commissioner of Highways, Simon ...is, the sum of $1 to defray balance of expen ...diture in laying out roads, and to charge the sa ...ne to Simonds, and include the amount in the ...ssessment on that Parish for the present year. Carried.

On motion of Mr. Kilburn, seconded by Mr. Bradstreet, Richmond Ordered, that $250 be assessed on ish the pr for the support of poor for that Par-

On m esent year.

Mr. Ha otion of Mr. S. H. Shaw, seconded by Bright yward, ordered that $170 be assessed on year ...on for the support of poor the present y

R ...oved by Mr. Dibblee, seconded by Mr. Bull, ...solved that the salary for the gaoler of this County be increased to the sum of $ per annum, and that the bye-law relating to the gaoler's salary be amended in accordance therewith. Carried.

Mr. Dibblee moved, seconded by Mr. Tompkins, Resolved that the blank be filled with $200.

Mr. E. M. Shaw moved in amendment, seconded by Mr. Clowse, Resolved that the blank be filled with $100.

Mr. Tompkins moved in amendment to the amendment, Resolved that the blank be filled with $120.

The amendment to the amendment was lost, and the amendment carried.

The Councillors for Kent presented the following:

The undersigned beg leave to submit their report upon the returns of the Parish of Kent:

Collector Woodards, and Overseers Thomas Hawthorn and Robert DeMerchant correct.—Overseer of Poor Timothy Corbett, no returns. Cash Commissioners Alexander Hawthorn and John Boyd correct. No return from Cash Commissioner, G. Kearney.

G. W. TINKER,
(Signed) JAS. KEENAN.

The Councillors for Brighton submitted the following:

The undersigned beg leave to submit the following report upon the returns from the Parish Officers of Brighton:

Collector Sewell's return seems correct, but he has returned no list or precept. Collector Belyea has not returned list or precept, otherwise his returns seem satisfactory. We find one dollar and thirty-three cents due Collector Belyea on returns of '66; one dollar received by him from W. Hayward, Esq., not accounted for John Bubar, Overseer of Poor, returns satisfactory by deducting one dollar, showing $19.06 in his hands. Wm. Hayward, Esq., returns satisfactory on delinquent list. John Stockford, Overseer of Poor, returns satisfactory. Daniel Brown, Overseer of Poor, makes no returns—did no business. Cash Commissioners Chas H. Richardson, Archileus Belyea and John Stockford correct; latter has over-expended 90 cents. Statute labor returns of Archileus Belyea satisfactory; Chas. H. Richardson, Statute Labor Commissioner, no returns.

A. H. HAYWARD,
(Signed) S. H. SHAW.

The Councillors for Simonds submitted the following report on their Parish returns:

Commissioners of Highways.—Archibald Good correct, showing 27 cents due Parish in Secretary Treasurer's hands. Geo. Long; appears correct, not attested to. D. F. Merritt correct. Archibald Good, returns for '66 appears correct, not attested to.

Overseer of Poor.—No return from Richard Carvill; Thos. Lindsay correct, one voucher wanted; Wm. Ebbett shows a balance in his hands of $15.10, appears correct, but not attested to; the balance in his hands to be paid over to his successor.

Cash Commissioners.—T. G. Tomes, correct, showing a balance in his hands of $8.99 will land tax; Joseph Davis correct.

Collectors.—John King and D. J. Shaw correct. W. D. Estey, Esq., makes returns on delinquent list for the years 1863, '64, '65, which appear correct.

D. N. Raymond, Esq., makes return, showing $7.94 in his hands from delinquent list of 1866, which we request him to pay over to the Overseer of Poor.

GEO. W. WHITE.
(Signed) ISAAC WILLIAMS.

On motion of Mr. Dibblee, seconded by Mr. Bull, ordered that all balances appearing on the County Books against Justices for delinquent list left for collection in their hands, for Woodstock, be squared up to 1866 and struck off.

On motion of Mr. Irvine, seconded by Mr. Hartley, the Councillors of Wicklow were appointed a Committee to report on the Parish returns of that Parish.

On motion of Mr. Kilburn, seconded by Mr. Bradstreet, the Councillors of Richmond were appointed a committee to examine and report on returns of Parish Officers for that Parish, and those Councillors then submitted the following Report upon Parish returns for Richmond:

Overseers of Poor.—Joseph Harvey has expended $32.57; has received $52; acknowledges a balance in his hands of $19.43. A voucher for $6 is wanting. William Neal's account shows that he has received $143.78, and expended 143.78. He has charged the Parish with an error against him in 1864 of $1.50; should be $1.10; therefore Overseer Neal owes the Parish a balance of 40 cents.

Arthur Duff has expended $234.38; he has received $213.15; balance in his favor, 21.23; By reference to Collector Purrinton's account we find that since making his return Overseer Duff has received from the Collector $84.93, therefore the balance due by A. Duff to the Parish is $63.70.

There has been expended for the support of Poor the sum of $293.45. Your committee observe that each of the Overseers has made a separate return. We recommend that, in future, at least two of the Overseers be required to agree as to affording assistance to paupers, and to sign their account together. Your committee conceiving that the object of appointing three Overseers is that the sanction of two of the three should be given before parochial aid is afforded to any pauper.

Collector Purinton's account is correct, showing that he has left a delinquent list of $44.74 in the hands of Justice Montgomery; also a list of persons illegally assessed, amounting to $12.00; also a list of absentees and under age, $10.70.

Commissioners of Highways return requires explanation. We recommend that it be referred back to the Commissioners, and they requested to make it out clearer and more formal.

Bye Road Commissioners.—Hugh Montgomery shows a balance in his hands of $11.00. James Kirkpatrick's account shows amount expended $40.00, and amount received $40.00.

Justice Montgomery has collected and produced a voucher for $10.78, on delinquent list for 1866; the rest of delinquent list appears from account could not be collected.

IVORY KILBURN,
(Signed) JOHN BRADSTREET.

On motion of Mr. Harding, seconded by Mr. Bull, that a committee be appointed to get wood for Gaol and Court House, and that the committee be authorised to draw for the amount on Secretary Treasurer, and the Secretary Treasurer be instructed to pay the same.

Moved by Mr. Harding, seconded by Mr. Bull, that the Committee be directed to purchase 30 cords of wood for the purpose named; to which Mr. E. M. Shaw moved, seconded by Mr. Williams, in amendment,—That they be instructed to buy 40 cords. Amendment carried.

Adjourned.

JAN. 18, 1865.

Warden in the chair. Councillors all present. Minutes of last meeting read and approved.

The bond of the Secretary Treasurer was produced by the Warden, read and ordered to be placed for security in the office of Registrar of Deeds and Wills for this County.

On motion of Mr. Kilburn, seconded by Mr Simpson, resolved that the Council in Committee of the whole go into consideration of the Secretary Treasurer's accounts.

Mr. Dibblee took the chair.

After some time the Council resumed; the Chairman reported that the Committee recommend that the examination of the Secretary Treasurer's account be postponed until July next. Report adopted.

Mr. Kilburn protested against this action. He urged the importance of thoroughly and promptly examining the accounts of the Secretary Treasurer in justice to that officer, themselves and the County. He thought the failure of the Council to do this would be a valid argument for the relief of the bondsmen should any difficulty occur.

The following was submitted by Mr. Dibblee:

The Committee appointed to examine and report upon the returns of the Parish Officers of the Parish of Woodstock, for 1867, beg to report that they find that all such returns are correct. Your committee desire to remark that Mr. Justice McCaffery, with whom the delinquent lists were left for collection, has made such collections and returns with noticeable promptness, and without any charge for amounts collected.

ALEXANDER GIBSON.
(Signed) H. E. DIBBLEE.

On motion of Mr White, seconded by Mr. Williams, Resolved that Mr. Ebbett, Overseer of Poor for the Parish of Simonds, in the front district, be requested that he pay over the balance of $15.10 now in his hands to his successor in office, James Hatfield.

The petition of Lewis Coombes, standing as the order of the day, was taken up.

Moved by Mr. Dibblee, seconded by Mr. Clowse, Resolved that this Board requests the Representatives of this County to use their endeavors to obtain from Government or the Board of Works a special grant for the purpose of the landings named in the petition of Mr Coombes Carried.

Ordered that a copy of the petition and this Resolution be handed to our Representatives.

Moved by Mr. Tompkins, seconded by Mr. Clowse, Resolved, in the opinion of this Board in anticipation of a grant from the Government of this Province for bye road money, that it be divided with the different Parishes the same as last year.

On motion the Council go into consideration of the papers connected with the Ferry between Woodstock and Northampton which were referred.

On motion Mr. Longstaff was heard and stated that in 1866 he sold the Ferry to H. E. Lunt for $30. Some difficulty occurred as to the purchase of a boat from former lessee. He took a note from Lunt and Adam Shea. Work had been done to amount of $10 by the parties, and he thought some work had been done since; how much he did not know.

Mr. Elihu Shea was heard and made some explanations.

Mr. Dibblee moved, seconded by Mr. White, that they, Lunt and Shea, be required to pay nine dollars, then the note to be given up.

Mr. Clowse moved, seconded by Mr. Bull, that $4 be taken as full consideration of the note.

Amendment lost; original motion carried.

Moved by Mr. S. H. Shaw, seconded by Mr. E. M. Shaw, Whereas doubts are entertained as to the legality of the Sheriff's claims for attendance at the Supreme Court on order of a judge of said Court being paid by Secretary Treasurer, therefore, Resolved, that the Secretary Treasurer be instructed not to pay any such said ordered charges in future until such account be passed by this Council.

Mr. Kilburn moved, seconded by Mr. Clowse, Resolved that the Secretary Treasurer submit his estimate of amount required to be assessed on the County to meet requirements of the year.

Mr. Dibblee moved, seconded by Mr. Tinker, in amendment, Resolved that this be delayed until it is as ascertained whether aid is given to the Woodstock Railroad Company.

Amendment lost; original motion carried.

Secretary Treasurer submitted his estimate as follows:—

"In submitting an estimate of the probable amount required to be raised by assessment to meet the expenditure of the present year, I need hardly suggest to the Council the propriety of making the assessment large enough to cover the full expenses of the year, without taking into account the amount now in the Treasury, as you will, I know, agree with me in the opinion that there should always be a sum on hand at the close of each year sufficient to liquidate the amounts payable before anything can be realized from the new assessment.

The amounts remaining due and not yet called for, are:—

For witnesses fees Sep Court,	$28 10
Assessors fees,	8 90
Making,	$ 37 00
Amount required to pay Revisors '68,	212 00
do do Salary's & Reporting,	390 00
do do Insurances,	149 00
do do for Wood (say),	80 00
do generally estimated for administration of Justice is,	1000 00
do to be ord'ed this session (say)	550 00
Unforseen Expenses,	300 00
	$2718 00

ESTIMATED INCOME

Ferry Licences,	$ 9 00
Rent of Hall,	30 00
Tavern Licences,	240 00
Rent County Land,	7 00
	286 00

The amount of the assessment will probably require to be for, $2432 00

I have not taken into account as income, the balances still remaining due from Parishes, as has been generally done, although, by reason of the present assessment being so small some portion thereof may be paid, but it is not safe to rely upon receiving anything from old balances, as the same amount generally remains unpaid every year, the assessment netting merely the new amount ordered.

There was in my hands on the 13th instant, as appears by my account rendered to the Auditor on that day, the sum of $933 55.

I have received since that time $573 84, and paid out $171 37, which will appear in the present year's account.

R. K. JONES.
Secretary Treasurer."

Mr. Dibblee moved, seconded by Mr. Hayward, Resolved that the sum of $3000 be assessed.

Mr. Kilburn moved, seconded by Mr. Williams, in amendment, Resolved that $2500 be assessed on the County, and that it be apportioned according to the valuation of property last year. Old balance due by Parishes to be added to their several assessments. Carried.

Mr. Tinker presented a petition from the Woodstock Railway Company, which on motion was received, asking the Council, as they had considered it inexpedient to take stock in the road, to loan the Company the credit of the County to the amount of $30,000, for which they proposed to offer as security the bonds of the Company, fixing a first lien or mortgage on the road; the Company to pay the interest semi annually as it becomes due.

Mr. Kilburn read a petition from F. P. Sharp and ten others, rate-payers of Carleton, urging upon the Council a thorough investigation into the affairs of the Company before granting it a loan, and representing that deception had been used, as the original vote of the people of the County was taken on the proposition to carry the Branch to the Iron Works at Upper Woodstock, and questioning the ability of the Directors to give the security proposed.

Mr. Kilburn moved, seconded by Mr. Lovely, that the petition be received. Lost.

Yeas—Messrs. Williams, Lovely, Kilburn, Irvine, Bradstreet. Nays—Messrs. Bull, Dibblee, Clowse, Simpson, Crawford, Keenan, E. M. Shaw, Tinker, Harding, Hartley, White, S. H. Shaw.

Mr. Dibblee moved, seconded by Mr. Clowse, Resolved that the petition of the President of the Woodstock Branch Railway Company be received, and the prayer thereof granted, and a bye-law be passed accordingly.

Moved by Mr. Hayward, seconded by Mr Lovely, in amendment, Resolved that the question now under consideration be postponed for one month, and the question in the meantime brought before the electors of this County for their consideration, and that a special meeting of this Council be held thereafter. Amendment carried.

Yeas—Messrs. Bull, Dibblee, Hayward, Simpson, Crawford, S. H. Shaw, E. M. Shaw, Tinker, Harding, Tompkins, Lovely. Nays—Messrs. White, Clowse, Bradstreet, Irvine, Kilburn, Hartley, Williams.

Mr. Kilburn moved, seconded by Mr. Irvine, Resolved that whereas the rate-payers of this County have already decided against the granting of a subsidy to the Railway Company, the further consideration of the question be deferred till the next July session, when the rate-payers will have had sufficient time to consider and determine the question again, and to instruct the Councillors accordingly.

A long railway discussion took place here, during which Mr. Dibblee read a counter petition, to that of F. P. Sharp, signed by David Munro and a number of others, inhabitants of Upper Woodstock, favorable to the Company being assisted by the County. The discussion covered the same ground already gone over and it is quite unnecessary to repeat it.

Yeas—Messrs. Williams, Hartley, Irvine, Bradstreet, White, Keenan, Kilburn.

Nays—Messrs. Clowse, Bull, Dibblee, Hayward, Simpson, Crawford, S. H. Shaw, E. M. Shaw, Tinker, Lovely, Harding, Tompkins.

Moved by Mr. Tinker, seconded by Mr. Keenan, Resolved that the sum of $25.00 damages awarded in 1867 to Thos. Squires and Burt Cox, on account of road passing through their farms be paid by the Secretary Treasurer, the amount to be included in the assessment for this year on the Parish of Kent. Passed.

Moved by Mr. Clowse, seconded by Mr. Bull, Resolved that the Secretary Treasurer be instructed to pay all accounts passed at this session, all salaries due, and insurances, &c.

Mr. Tompkins moved, seconded by Mr. Bradstreet, Resolved that the sum of $1 per day be paid to Councillors for each day of actual attendance at this session, to defray their expenses while attending to the business of the County.

Mr. Dibblee moved in amendment, seconded by Mr. Williams, Resolved that the Secretary Treasurer be requested to prepare a bill to be submitted to the Legislature, accompanied by a petition signed by the Warden and Secretary Treasurer, on behalf of this Board, providing that Councillors can receive payment for their services as such, not exceeding $1.50 per day.

Mr. White claimed that Councillors were sent here to make laws and to respect those already made, as well as to see that their constituents respected them. If Parish Officers failed in their duty, or if there was a descrepancy in their returns, if only five cents, they were published as public defaulters, while Councillors are violating the law and taking the poor man's cents and putting them in their pockets. The man who made the law had a prophetic eye to the future and endeavored to guard against that natural selfishness which actuated men when they got into power and took control of the purse strings. He did not believe in the arguments that the law contemplated a difference between emolument and pay for expenses, and until there was some other law he for one should pay his expenses out of his own pocket. He questioned whether Councillors should be paid, because men might use undue influences at the elections in order to have a seat where pay was attached.

Mr. Dibblee said that the Councillors taking pay invalidated the assessment; certain parties were only restrained last year by a consideration of the pecuniary circumstances of the County from resisting the assessment and applying to a judge for an order to quash it. This year if the same course was pursued by Councillors the threatened steps would be taken and there could be no question as to the result. He moved the amendment because he thought it would place the matter in a proper position.

Mr. Irvine—Mr. White puts it down that we have been violators of the law. The scripture says, "He that offends in one part is guilty of all," so that those who make such general charges should be careful that they have not been violators as well. As a Councillor I am not sworn to respect the law, but I am here to act under the law according to my judgment, and so acting am responsible to the people. Magistrates are responsible to the Governor in Council and there is the difference between us. When I was elected the people knew my views on this subject as well as the course I had pursued and they returned me, 76 for me and only 17 against me.

Mr. Irvine here referred to some statement of the number of votes polled for and against Mr. White in Simonds at the last Parish election, which appeared in the CARLETON SENTINEL, and which it was stated were incorrect. We can not find the authority for that statement in order to prove whether the mistake was a typographical one or not. Mr. White states the figures were incorrect, and Mr. Irvine ought to know that we would not wilfully misrepresent figures in such a case.—ED. SENTINEL.

Mr. Hartley said the people in Wicklow were all in favor of giving Councillors pay.

Mr. Harding was satisfied that it was contrary to the spirit and letter of the law for Councillors to take money out of the public treasury to pay themselves. If they would rob the Treasury what would they do next? There was no necessity for it; good men could always be found, as they had been, to represent the Parishes without pay, and there was scarcely an instance since the first election in the County when a Councillor refused re-election if the people wished it. If men were not able to pay their own expenses they should not come here; and they would not get better men if they gave double pay. When Councillors took a dollar a day it was no more and no less than putting their hands in their neighbor's pocket. And if a mandamus had been applied for it would have been granted and the assessment stopped. He was opposed to both resolution and amendment.

Mr. S. H. Shaw had always been opposed to paying Councillors, because it was not in accordance with the law. There was a good deal of trouble to get municipalities established, and one object of the provision that members should not be paid, was, probably to make the people appreciate municipalities better. As a majority of the Councillors decided to do so he took pay, and he did not think his constituents would say to him, "pay back that money you took illegally."

Mr. Kilburn said his people were willing their Councillors should be fairly remunerated; the question had been brought before them years ago, when he told them his views and that they might elect him or not; but they elected him voluntarily. Some of them said we should get $2 a day; some $1 50. I told them I would not go for $2; enough to pay expenses was all that was necessary. He did not wonder that there was a difference of opinion as to the meaning of the law, but apprehended that the terms emolument or salary meant wages for work performed, not what is necessary to pay expenses while here.

Mr. White—Mr. Shaw says it was hard to get a law, and he admits it is the law. If he was correctly informed he (Mr. Shaw) had voted against Councillors getting pay, with Mr. Dibblee, but he afterwards took the money. He did not know if that was consistency. In himself it would be inconsistency. A gentleman at this Board once remarked, "that he would not vote for this, and if members were as well acquainted with the various dodges as he was, there was a way of beating round the bush and getting pay without taking it directly." He did not think the people of Simonds would grumble, but that was not the question. The fact was, that disregarding the law tended to bring the law into disrepute, and this they should avoid.

Mr. Tompkin's only objection to the amendment was that it did not provide for mileage, which should be allowed.

Yeas—Messrs. Clowse, Bull, Dibblee, Tompkins, Hayward, Keenan, Tinker, E. M. Shaw, S. H. Shaw, Crawford, White, Williams.

Nays—Messrs. Hartley, Harding.

Amendment carried.

Moved by Mr. Williams, seconded by Mr. White, Resolved that the Secretary Treasurer be instructed to call upon S. G. Burpee, Esq., for fine, $4, collected from John Good, and to pay the same to Overseer of Poor, Thos. Lindsay, within 30 days.

On motion of Mr. Irvine, seconded by Mr. Williams, Ordered that G. D. Jackson be paid $6 for attendance. Passed.

Moved by Mr. Dibblee, seconded by Mr. Kilburn, Resolved that G. D. Jackson be paid $1 for serving notices, &c.

Jas. H. Jacques, Esq., was heard in explanation of conduct of Samuel Watson, formerly a constable.

Moved by Mr. Irvine, seconded by Mr. Kilburn, Resolved that Samuel Watson be appointed a constable for Woodstock.

The Councillors for Wicklow submitted the following Report:

The Committee appointed to examine and report upon the returns submitted by the Parish Officers for the Parish of Wicklow, submit the following report, viz:

Overseers of Poor.—George Gregg's return satisfactory, showing balance in hand, $5.04. William West correct, showing balance in hand, $13.10. Andrew Tweedie; received no money; made no return. Thomas Fulton, Overseer for 1866, submits a proper return, accounting for a balance in his hand at the end of the year.

Cash Commissioners—Thomas Wakehem's return informal; vouchers are produced, except from Henry Lewis; return should have been attested to. George Weade correct, showing a balance over expended of 78 cents.

Statute Labor Commissioners—George Weade correct. Thomas Wakehem's return informal; not attested to. Robert Kerr, no returns. Zephaniah Mills, Esq., makes satisfactory return of delinquent list placed in his hands, 1866.

Collector of Rates—Allen Hovey's return satisfactory, showing balance in his hands of $16.77. Please pay balance to George Gregg, Overseer of Poor, for said Parish.

DAVID IRVINE,
(Signed) JOSHUA HARTLEY.

Moved by Mr. Irvine, seconded by Mr. Dibblee, Resolved that the Secretary Treasurer give two weeks notice in *Acadian* and *Carleton Sentinel*, of Parish meetings, for Railway question, and cause posters to be printed, and sent to Parish Clerks;

Moved by Mr. Hayward, seconded by Mr. , Resolved that the Parish Clerks in the different Parishes of this County, be authorized and requested to call public meetings in their several Parishes, sometime before the twentieth day of February next, by giving ten days notice, posted up in three of the most public places in the Parish, for the purpose of taking the question whether the County shall loan its credit to the amount of $30,000 on good security, to the Woodstock Railway Company or not. And the result of such meetings to be handed in to the Secretary Treasurer, under oath, by the Chairman of each meeting, and that every rate-payer shall have a right to vote on such question, and no one else.

Moved by Mr. Kilburn, seconded by Mr. Irvine, in amendment, Resolved that the proposed meetings be held on the last Monday in February. Carried.

Mr. Dibblee moved, seconded by Mr. Williams, Resolved that the fees for Collectors and Assessors for Woodstock Parish be 2 1-2 per cent for Assessors and 3 1-2 per cent for Collectors. Carried.

Moved by Mr. Bull, seconded by Mr. Clowse, Resolved that the fees in Northampton be for Assessors 5 per cent., and Collectors 5 per cent.

Moved by Mr. Irvine, seconded by Mr. Harding, Resolved that the Assessors fees be 3 per cent., and Collectors fees be 4 per cent. in the Parishes of Wicklow, Simonds, Wakefield, Kent, Brighton, Aberdeen, Peel, Richmond.

Council adjourned *sine die*.

Stamp Duty.

We give a synopsis of the Bill imposing duties on Promissory Notes and Bills of Exchange. If the first section means as it reads there is no tax on notes for sums under $25.

Upon and in respect of every Promissory Note, Draft or Bill of Exchange, made, drawn or accepted in Canada, upon or after the first day of February, 1868, there shall be levied, collected and paid to Her Majesty, for the public uses of the Dominion:

One cent on each Promissory Note amounting to, but not exceeding, $25; two cents when over $25, and not exceeding $50; three cents over $50, and less than $100. For $100 or more, executed singly, three cents for the first hundred dollars and three cents for each additional hundred dollars or fraction of a hundred dollars. If executed in duplicate two cents on each part for the first hundred dollars, and two cents for each additional hundred dollars, or fraction of a hundred dollars. If executed in more than two parts, one cent on each part for the first hundred dollars, and one cent for each additional hundred dollars or fraction of a hundred dollars.

Interest payable at maturity of any Bill, &c., to be counted as part of the amount thereof.

"Every bill, draft, order or instrument for the payment of any sum of money by a bill or promissory note, whether such payment be required to be made to the bearer or to order; every document usually termed a letter of credit, or whereby any person is entitled to have credit with, or to receive from or draw upon any person for any sum of money,—And every receipt for money, given by any bank or person, and entitling the person paying such money or the bearer of such receipt to receive the like sum from any third person, shall be deemed a bill of exchange or draft chargeable with duty under this Act.

"Every bill of exchange, draft or order drawn by any officer of Her Majesty's Commissariat, or by any other officer in Her Majesty's Imperial or Provincial Service, in his official capacity, or any acceptance or endorsement by such officer on a bill of exchange drawn out of Canada, or any draft of or on any Bank payable to the order of any such officer in his official capacity as aforesaid, or any note payable on demand to bearer issued by any Chartered Bank in Canada, or by any Bank issuing such note under the Act, chapter fifty-five of the Consolidated Statutes of the late Province of Canada, intituled: *An Act respecting Banks and freedom of Banking*, shall be free from duty under this Act,—and any cheque upon any chartered Bank or Licensed Banker, or on any Savings Bank, if the same shall be payable on demand,—any post office money order, or order on any post office, Savings Bank—and any Municipal debenture or coupon of such debenture,—shall be free of duty under this Act.

"The stamp or stamps required to pay the duty hereby imposed shall in the case of any Promissory Note, Draft or Bill of Exchange made or drawn within Canada, and not made upon paper stamped to the amount of the duty, be affixed by the maker or drawer thereof, and in the case of any Draft or Bill of Exchange drawn out of Canada, by the accepter thereof or the first indorser thereof in Canada; and such maker or drawer, acceptor or first indorser, failing to affix such stamp or stamps at the time of making, drawing, accepting or indorsing such Noter Draft or Bill, or affixing stamps of insufficient amount shall thereby incur a penalty hereinafter imposed, and the duty payable on such instrument, or the duty by which the stamps affixed fall short of the proper amount, shall be doubled; stamps upon the paper being deemed to be affixed thereto; for all the purposes of this Act, and any deficiency in the amount of the stamp on the paper may be made up by adhesive stamps.

"If any person in Canada makes, draws, accepts, indorses, signs, becomes a party to or pays any promissory note, draft or bill of exchange, chargeable with duty under this Act, before the duty (or double duty as the case may be) has been paid by affixing thereto the proper stamp or stamps, such person shall thereby incur a penalty of one hundred dollars, and save only in case of the payment of double duty as hereinafter mentioned, such instrument shall be invalid and of no effect in law or in equity, and the acceptance or payment or protest thereof shall be of no effect; except that any subsequent party to such instrument or person paying the same, may at the time of his so paying or becoming a party thereto, pay such double duty by affixing to such instrument a stamp or stamps to the amount thereof, or to the amount of double the sum by which the stamps affixed fall short of the proper duty, and by writing his signature or part thereof or his initials on such stamp or stamps, in the manner and for the purpose mentioned in the *fourth* section of this Act; and such instrument shall thereby become valid, but no prior party who ought to have paid the duty thereon shall be released from the penalty by him incurred as aforesaid; and in suing for any such penalty, the fact that no part of the signature of the party charged with neglecting to affix the proper stamp or stamps is written over the stamp or stamps affixed to any instrument, or that no date, or a date that does not correspond with the time when the duty ought to have been paid is written or marked on the stamp or stamps, shall be *prima facie* evidence that such party did not affix it or them as required by this Act.

"No party or holder of any Promissory Note, Draft, or Bill of Exchange, shall incur any penalty by reason of the duty thereon not having been paid at the proper time and by the proper party or parties, provided that at the time it came into his hands it had affixed to it stamps to the amount of the duty apparently payable upon it, that he had no knowledge that they were not affixed at the proper time and by the proper party or parties, and that he pays the double duty or additional duty as soon as he acquires such knowledge,—and any holder of such instrument may pay the duty thereon, and give it validity, under section eleven of this Act, without becoming a party thereto;—In this section the word "duty" includes any double or additional duty payable under the said section eleven.

"If any person wilfully affixes to any promissory note, draft or bill of exchange, any stamp which has been previously affixed to any other, or used for the purpose of paying any duty under this Act or any other Act, or which has been in any way previously written upon or defaced, such person shall be guilty of a misdemeanor, and shall thereby incur a penalty of *five hundred dollars*.

"The penalties hereinbefore imposed shall be incurred in respect of each such promissory note, dratt or bill of exchange, on which the duty or double duty hereby imposed is not paid as aforesaid, or to which a stamp, previously used, has been fraudulently affixed, whatever be the number of such instruments executed, accepted, paid or delivered, or offences committed on the same day; and a separate penalty to the full amount shall be incurred by each person committing such offence, whatever be the number of such persons."

The duty is to be paid by making the instrument on stamped paper or by affixing thereto adhesive stamp or stamps to the proper amount. The signature or part of the signature of the maker or drawer, or if made or drawn out of Canada of the acceptor or first indorser in Canada, or his initials or some other means of identifying each stamp with the instrument to which it is attached, to show that it has not before been used, and to prevent its being thereafter used, or to be attached, or the person affixing such adhesive stamp shall, at the time of affixing the same, write or stamp thereon the date at which it is affixed; otherwise the stamp shall be of no avail. Any person wilfully writing or stamping a false date on any adhesive stamp shall incur a penalty of $100 for each such offence.

The Crown Lands.

At the present time, when the management of the Crown lands of this province, is receiving, or should be receiving, especial attention at the hands of the government, preparatory to submitting some measure to the Legislature, it is interesting to know that the Government of Ontario has moved in the matter as affecting the Crown Lands of that province. We find the following in an Ontario paper:—

"The Government of Ontario have laid before Parliament a measure to authorize free grants of wild lands to actual settlers, coupled with which are certain resolutions to protect the homesteads of persons taking such lands from seizure and sale for debt. The leading features of the Bill may be briefly stated as follows:—Any person, being the head of a family or over 12 years of age, may select a lot of wild land, not exceeding 100 acres; and after erecting a house and living on the land continuously for five years, and bringing under cultivation at least five acres annually, for five years, he shall be entitled to a patent for the same. Such land shall not be liable for any debt or cause of action for 21 years after the settler enters upon it; but during that period the owner shall not have power to sell, mortgage or pledge his farm."

Our Canadian contemporary advocates a more liberal measure, in the shape of a Homestead Law:—

"Wild lands thus granted are to be used only for agricultural purposes, and not for lumbering or mining operations; but after that patent is granted, the sole right and title of such lands, with all the timber and minerals thereon will be held in fee simple. These conditions seem liberal enough; but we are of opinion that the principle of a Homestead Law should be more general and comprehensive. We do not object to the proposed legal protection of those who go into the forests and chop out homes for themselves and families; but we cannot see why the mechanical and laboring classes in towns and cities—many of whom take quite as much pains to acquire a homestead as their agricultural countrymen—should not enjoy the privilege of securing it for their children, if disposed to do so. Would it not be more advisable to have the Homestead Law a separate and distinct measure by itself, than a mere tale to another Act for the settlement of wild lands? It is of course, right and proper that great caution should be observed in dealing with matters affecting the interest of debtor and creditor, and nobody would for a moment think of proposing anything calculated to impair or invalidate existing obligations; but we fail to perceive why one class of persons should enjoy greater privileges than another, in the manner proposed. The Legislature does not seem well satisfied with the Government policy in this respect, and Sir Henry Smith has given notice of his intention to introduce a Bill "to ensure a home to families in case of misfortune, or of debts improvidently contracted, and to establish by law that homestead, to a certain extent, shall be exempt from debt and the operation of the Insolvent Law."

PUBLIC LECTURES.—As announced, the Rev. Mr. Glass lectured last Thursday, 30th inst., in the Mechanics' Institute, subject,—"Mexico and the renowned Cortes." We had not the pleasure of hearing the lecture, but learned that it was an excellent one.

At Victoria Corner, on Thursday evening of last week, Mr. Samuel Watts delivered his lecture on "Ottawa," by request, to a large and very attentive audience, who complimented the lecturer at the close by a vote of thanks.

We are glad to learn that in East Florenceville a course of lectures is being inaugurated, and we also learn that a course is in progress at South Richmond. We hope in both cases the friends of intelligence will be amply successful.

Mr. Samuel Watts is to deliver, by request, his lecture on a "Visit to Ottawa," at the Baptist Meeting House, Jacksontown, near P. E. Payson's, on Monday evening next, at 7 o'clock.

☞ We have received from the Author a copy of a pamphlet of 53 pages, entitled, "What is Man; or thoughts on the origin, nature and destiny of man; by Deacon Cornelius Connolly, Jacksontown, Carleton County, N. B." The object of this work is to controvert and prove to be unscriptural the teachings of Elder Miles Grant, and the body known as Adventists. Criticism of a theological work is outside of our pale. To those who are interested in this kind of publication, this pamphlet will be a source of benefit and instruction no doubt. It is neatly printed by Barnes & Co., St. John, and is for sale in this County by W. Dibblee and G. W. Vanwart, Woodstock; David Phillips, Upper Woodstock; Mr. Simonson and Mr. Smith, Jacksontown; G. W. Boyer, Victoria Corner. Price 12 cents.

☞ An inquest was held before Samuel Watts, Esq., Coroner, on Wednesday last, on the body of Christopher Graham, who, from the evidence it was shown, was killed on the morning of that day, by the limb of a tree falling on him, while he was engaged under-chopping a lodged tree, near the lumber camp of John Leary, Esq., on the North Branch of the Maduxnakeag. Deceased was a young man; death followed the blow almost instantaneously.

☞ It appears to be believed in Fredericton and St. John on good authority that Judge Wilmot will receive the appointment of Governor of New Brunswick. The appointment we need scarcely add would give very general satisfaction in the Province.

☞ The snow so long delayed, in the early part of the winter, is now putting in an appearance. Within ten days a large quantity has fallen. The weather continues, as it has been all the season, very dry.

☞ We regret to announce the demise, rather suddenly, of George Clowse, Esq., Northampton, last week, at his residence. Mr. Clowse was for many years a member of the County Council of this County.

☞ The Nova Scotia Legislature is now in Session. His Excellency's speech at opening was not a very noticeable affair. The low state of the revenue was referred to.

☞ Owing to the storm Rev. Mr. Wilkins did not lecture in the Institute on Thursday even'g. He will lecture on the evening of the 27th; Rev. Mr. Rowe occupies the platform on the 20th.

☞ Our Legislature meets on Thursday next. We learn that the state of the Province finances is good.

☞ We are requested to state that there will be Preaching in Raymond's Hall, to-morrow (Sunday) at 3 o'clock, and 6½ o'clock P. M.

☞ A dwelling house in Peel, belonging to Henry Dow of this Town, was burned on Thursday of last week. No insurance. Loss about $800.

☞ The last shovelful of earth was taken out of the deep cut on the Railroad on Saturday last, the grading of the road being thereby completed.

BOOK NOTICES.—We have received the "Atlantic Monthly" for February. Its contents are as follows, a mere glance at which will convince every one at all acquainted with the authors and literature of the day that this number is at once sterling and varied in the character of its articles: Does it pay to smoke; by James Parton. Geo. Silverman's Exp anation; part 2; by Chas. Dickens. Characteristics of Genius; by Rev. E. H. Hedge. Orion; a poem. A Week in Sybaris; by Rev. E. E. Hale, author of "The Man without a country." The Victim; by Allred Tennyson. Beaumont and Fletcher, Massinger, and Ford; by Edwin P. Whipple. Flotsam and Jetsam; part 2. Doctor Molke's Friends; part 2; by Dr. I. I. Hayes. The Romance of certain Old Clothes; by Henry James, Jr. The Meeting; a poem, by John G. Whittier. Four Months on the Stage. The Destructive Democracy. The Encyclopedists. By John G. Rosengarton. Reviews and Literary Notices. Addres Ticknor & Fields, Publishers, Boston; price $4 per annum.

"Every Saturday," one of Ticknor & Fields's most popular periodicals, is weekly received. It contains the cream of European literature. It is a weekly and published at $5.00 a year, or $4.00 to subscribers to any other of the Ticknor & Fields publications.

"Our Young Folks" from the same publishers for February is at hand. Mr. Dickens is having a story published in this very popular magazine for young folks. Price $2.00 a year.

"Godey's Lady's Book" for February, is filled as usual with choice reading in prose and verse, beautifully illustrated, and commanding the unqualified admiration of the Ladies. We can furnish it to our subscribers at $2.50 per annum.

"Arthur's Home Magazine" is a choice and very acceptable magazine to the home circle, and what may be said of it generally, in its praise is thoroughly applicable to the present February number. Price $2.00 per annum.

Communicated.

[FOR THE CARLETON SENTINEL.]

And now Mr. Nova Scotia, Anti-Con., what is this to do about the Tariff? It is a nice bone of contention—is it not? It just suits your purpose; eh, Mister? You will make the most of it, no doubt. you will make a regular Irish hallibaloo about it,—won't ye? Just hold that silly head still a moment while I try to beat a small particle of sense into it. In the first place, do you not know that you are no longer a small, selfish, local bit of a Nova Scotia pettyfoger? You're no longer "small beans;" you have been that long enough. You are a Canadian, and have as much interest in the great new nationality as the proudest Canadian alive. What suits Canada must suit you; what will build up her interests will also build up yours. You are identified both in interests, success of the measure of Confederation, and all other matters, whatsoever belonging to the great mass of the nation. Let us hear no more of your petty local matters now, bothering yourselves and all others who have anything to do with you; but hold up your head like a man, and take a broad view. Don't confine yourselves to your own miserable idiosyncracies. With the exception of a low duty upon spirits, I do not see a single fault in the Tariff, unless that it is altogether too low. When England was but a small nation comparatively, and its locality very small indeed,—an insignificant island—there were statesmen wise enough to understand that a very high tariff would contribute to its prosperity. And it was done—they laid it on thick—and what was the consequence? All the best manufacturers, the flower of the mercantile princes and the choicest of the mechanics rushed to it, and it could command a vast army of the cream of the commercial world, &c. This was its commencement. When it had arrived at its mighty proportions it took off, at first gradually, and then, with a Sir Robert Peel sweep, a very large proportion of the taxes. Brother Jonathan smelt out the plan, and a 30 per cent. Tariff was the consequence. Did it ruin those countries? Let the rapid growth of America attest; let the riches of England speak. A new country must first take care of itself, and when it arrives at maturity, then it is time enough to challenge the world with the manliness of free trade. When the duty was taken off flour in England, they still left on a *nominal* duty of 25 cents per barrel, and this is the paltry sum that is so much complained of by these "small-potatoe" men. Hush! little baby—don't squ