

learn who received their money. There appears to have been about 70 persons on the Parish last year, a great many of them with families and a great many of them for the whole year.

William Seaton, collector of Dog Tax, his account shows amount collected, £7 5 0  
Less commission 20 per cent, 1 9 0

Making balance of £5 16 0

The amount collected appears to be much less than in late years and contrasts most unfavourably with the collection in the smaller Town of Newcastle, not amounting to much more than one third of the tax received in the last named place. Mr Seaton has paid this amount into the hands of the County Treasurer which was wrong; it should have been paid into the Overseer of the Poor for the Parish of Chatham, and the Collector is required to make his return to the Sessions in July, the tax being or to be collected in May in each year.-- The Grand Jury desire that the amount be refunded by the County Treasurer to the Overseers of Poor.

PIREWARDS.  
They credit through their Treasurer balance per account, £69 3 6  
Land Rent 40s. a Lamp sold 20s. 3 0 0  
Assessment for 1855, 45 0 0

£117 3 6  
They charge contract for Building Engine House, £100 0 0  
Rent for Engine Premises, 9 0 0  
Rent for Room for Fireman's Meeting, 2 10 0  
Fireward Block and Tackle, 4 9 8  
4 Puncheons and sinking in the Ice, 2 7 6  
Collecting Ladders after the fire and putting them in their place, 0 3 0  
Paid C. Vanstone for keeping Fire in Engine House, the night of Mr Craney's fire, 0 7 6  
Paid for Refreshment for men at work at same fire, 1 18 0  
Paid Labourage at same fire and following days 3 9 0

£124 4 8  
Leaving a balance due them of £7 1 2  
From this amount must be deducted the sum of 10s 6d paid collecting ladders and keeping up fires, duties which ought to be performed free of charge by the Firemen who are exempted from all Parish Offices, Statute Labour, and Serving on any Jury. Mr Vanstone himself is a Fireman.

His labour on that night was not very onerous, £0 10 6  
Since their account was made up their appears to have been paid them by the collector of Rates, as per his voucher the sum of £49 12s 11d, instead of £45, 4 12 11  
And this month as per voucher, 6 18 9

Making a balance in hands of Firewards of £5 1 0

This account is properly vouched. The Grand Jury do not recommend the system of finding refreshments for men at fires, and do not wish the above amount of 38s. to be taken in future as a precedent. The Firewards pray for an assessment of £50 for the year 1856, which the Grand Jury recommend to be complied with.

Cornelius McCarthy, Collector of Taxes, amount of receipt, £566 11 2½  
He charges paid Overseer of Poor, £374 0 0  
Engine Tax, 49 12 11  
County Treasurer, 18 13 3½  
Malachy Dwyre, 26 0 0  
R. Hocken, Town Clerk, 1 0 0  
Assessors Fees, 8 10 0  
Paid County Treasurer 1 18 6½  
Paid Overseers of Poor, 6 18 9  
His commission collecting 25 3 11½  
Defaulters per list, 54 14 8

566 11 1½  
The defaulters list is very high, arising partly from the Assessment list containing names of parties that are dead or have left the County, but contains the names of parties who are or ought to be able to pay and reside in the Parish. The Assessors of Taxes in charging commission on the amount that they assess for, ought to be careful that their list is correct and pretty sure of collection in future, proper vouchers for the payments charged accompany the return. The account is not attested to.-- The collector has laboured under a great mistake, in thinking that he has the right or power to excuse any person from paying his Taxes that he may deem proper. Collectors of Taxes in undertaking such an important office should know their business better than to make such a serious error. We find the collector 9s. in error against himself in his per centage. It is the opinion of the Grand Jury that from the manner in which the election of Parish Officers took place in Chatham on 1st January, 1856, the appointments then made should not be sustained by the Justices. Men attended at that meeting who had not paid their taxes for 1855, the room was to a large extent occupied by boys, who had no business to be present but who gave annoyance by their conduct. Representations of other mis-conduct has determined the Grand Jury to recommend that the proceedings be cancelled and that the appoint-

ments be made by the Justices in Session. One of the Justices of the Peace present at the meeting verbally protested against the proceedings to the chairman as being improperly and illegally conducted.

PARISH OF NEWCASTLE.  
Commissioners of Highways, Wm. Park, Upper District he charges expended on Roads, per voucher £22 14 10  
Paid Edward Farrell, 1 17 0  
Balance on hand and paid to County Treasurer, 39 13 2½

Amounting to £64 5 0½  
Credits amount from former commissioner, £6 6 9½  
Old Execution and Wm. Allison, 0 12 0  
Commutation fines collected, 57 5 3

£64 5 0½  
This account we find correct with the exception of the charge of £1 17s paid Edward Farrell which cannot be allowed under the present law, which would leave the amount to be still due by commissioners say £1 17s. Commissioners are sometimes placed in situations which call for some small provisions where extra expense has to be incurred in collecting.

Francis Elliott, Middle District, he charges paid Gilmour, Rankin & Co., for Timber for rebuilding a Bridge in Douglastown, £52 8 3  
Expended for Repairs on Roads, 6 3 0  
Balance of last year's account, 0 10 3

Credits £59 1 5  
Commutation fines received, 59 15 8

Balance due by commissioner, £0 14 3  
The charge of £52 8s 3d as paid Gilmour, Rankin & Co., for 105 tons Timber, 10s. per ton, said to be for re-building of Douglastown Bridge when a grant in aid thereof can be got from the Legislature; it is presumed that no great repairs were otherwise necessary on the road last season, when the money collected was appropriated in this way, but even if not so required, the Grand Jury cannot approve of the principle the commissioner acted on in this matter, they deem in the absence of any Legislative Grant, the money should be put on interest, and when it was necessary to commence the Bridge, tenders to be solicited for the furnishing the quantity of Timber required, which they doubt not could be got in this way equally good for the purpose at one half the amount now charged say 5s. per ton; with these views they deem the commissioner has acted altogether beyond his duty in investing this money in the manner stated and deem it incumbent on them to express their disapproval of the principle involved, and must disallow this account, which added to the balance he has admitted say 14s 3d., would leave the balance due by the commissioner, £53 2 5

We find also in his general account credit to parties for Statute Labour at the rate of 2s 6d. per day, the same parties having been paid for 4s. per day and received from them with cost. Wm. Russell, Lower District, he charges amount expended, £23 0 0  
Credits commutation fines collected, 16 8 9

Due commissioner, £8 11 3  
In this account we find a charge as paid Gilmour, Rankin & Co., say 8 thousand Deals, at 25s. per thousand. The charge of 25s. per thousand for Refuse Deals we consider excessive, and think 15s. per thousand a sufficient charge for sound Refuse Deals, at which rate we have no doubt they could be got, and which if deducted, say 8 thousand, at 10s per thousand, £4 0 0

Would leave balance due commissioner 2 11 3  
With this exception and that of a discrepancy of a charge of 100s. for hauling 11 thousand instead of the quantity, we observed charged 8 thousand deals, the remaining account is correct.

Overseers of Poor, Moses M. Sargeant, John Troy, James Simpson, Upper District, Overseers charges as expended per account, £200 7 8  
Amount added to meet contingencies and to be accounted for to overseers of 1856, 5 0 0

Credits fines received on £205 7 8  
Cattle impounded, £1 6 0  
Dog Tax, 9 0 0  
Assault, 4 0 0  
Collectors, 29 12 0½

£44 2 0½  
Balance £161 5 7½  
Middle District, Overseers charges as expended per account, £147 16 6  
Addition to meet contingencies, 7 10 0

£155 6 6  
He credits Dog Tax received, 2 12 0

152 14 6  
Lower District overseer charges expended per account, 20 16 0

Due Overseers of Poor, £334 16 1½  
These accounts we find correct and a balance of £334 16 1½ due Overseers of Poor, and recommend an order of assessment on Parish of Newcastle for this amount. The most necessary articles seem to have been supplied under tenders a very proper system, and which

ought to be more generally resorted to in public matters; this we think may be done by receiving tenders for permanent paupers, at the same time we observe in these accounts as well as generally in all the parish overseers accounts many charges for wood and other incidental items making up a large proportion of the account, which we think calls for some remedy; the persons tendering to furnish every article necessary for a stipulated time and sum. This measure would, if generally carried out, be the means of keeping Overseers Parish Accounts in a smaller compass, and ultimately they believe be a saving in amount. The adoption of some measure of this kind to repress and keep the Parish expenditure down to as low a point as possible is loudly called for, and the very heavy poor accounts at this Term strongly urge on the court the necessity of adopting some such measure as within them laws for the governance of Overseers of Poor, in order that they may use all the economy and prudence in disbursing the public money, consistent with a due discharge of the duty of their office.

This account marked No. 2, being a charge of £9 11 1 made by C. Stewart for the support of Mr. Craik's two children does not appear to have any support or recommendation from the Overseers of the Poor, and the family being formerly residents of Chatham Parish we cannot recommend payment of the same.

The account of Wm. Gordon over expenditure 7s 1d., the Jury has nothing before them to warrant the payment of this account.

Collectors of Rates account, Edward Farrell, John Ferguson, James Stewart, collectors; Upper District, Edward Farrell, collector. Amount of receipts, £140 14 10  
He also credits received from two defaulters of 1854, 0 13 0

£141 12 10

Charges, paid overseers of poor, £97 3 0  
Firewards of Newcastle, 25 0 0  
Keeper of Fair, 1 15 0  
Town Clerk by order of Sessions, 1 10 0  
Anthony Squires over assessed, 0 5 0  
Justices' and Constables' fees, 0 11 0  
A. A. Davidson's fees as assessor, 1 7 4  
Commission on amount collected, 6 14 3  
Defaulters per list, 7 8 8

£141 13 10

Due Collector, £0 1 0  
Middle District, John Ferguson, Collector, Amount of receipt, £100 8 2  
Received from a defaulter of 1854, 0 11 0

Charges, paid overseers of poor per receipt, £38 0 0  
P. Watt assessor's fees, 1 7 4  
Commission on amount collected, 4 14 0  
Defaulters per list, 6 17 10

£100 19 2

In this account there is a charge in defaulters' list of 8s 4d, whereas the defaulter (Travis) is only assessed 6s 10d which leave amount due by the collector 1s 6d.

Lower District, James Stewart, collector, Amount of precept £33 7 1  
Charges, paid overseers of poor per receipt, £30 8 8  
Commission in collecting, 1 13 6  
Assessors' fees, 1 7 4  
Defaulter's list, 0 7 8

£33 17 1

These accounts are satisfactory only so far as collected; in the present instance the list of defaulters both in the Upper and Middle Districts appear to be excessively large, and we think the assessors as well as collectors are grossly wanting in a faithful discharge of their duties. In the first place the assessors do not appear to enter on their duties as early as necessary after receiving the warrant of assessment, and when met do not appear to possess themselves of necessary information, as in the present instant, assessing many persons who have either been dead or left the country previous to the assessment being made, by which it would appear the assessors apply to previous years' lists as their guide without ascertaining their correctness; a practice we fear becoming too often resorted to as saving time and trouble. There is also culpable delay in rendering to the collectors in time their receipts; and the collectors generally are grossly remiss in their duty in not immediately after receiving their precept going at once into the duties of their office and collecting from the parties and paying over the amounts without delay according to law, or putting the delinquents in suit instead of deferring their proceedings to the latest day; a due enforcement of the existing regulations as regards assessing and collecting, and other public officers, together with any other salutary rules lying within the province of the court, is highly desirable in order if possible to lessen their annual list of defaulters and promote the interest of the parishes generally.

Firewards account, Allan A. Davidson, Oliver Willard, Edward Williston, Wm. A. Black, Daniel Witherall, Firewards. They credit balance of former account and interest thereon, £25 9 11½  
Assessment of 1855, 25 0 0

They charge expended for repairs of engine and keeping ice holes open the past season, 3 13 9

Balance due by Firewards and at credit in Com. Bank, £41 11 2

Which the Firewards propose to invest towards purchasing a new engine, and they also desire an assessment of £25 additional for the same purpose. The Jury cannot recommend any assessment for this purpose at present.

Fair Account, Edward Farrell, keeper, this return shows account of 1854 paid off, and he charges account for 1855, £1 10s., correct.

Town Clerk account, George Watt, charges use of room for parish Meeting, £1, this charge taken in connection with advertising is the usual charge and correct.

Dog Tax, Upper District, Edward Farrell, at July Sessions he credits from 42 dogs, 5s. £10 10 0  
Charges his commission, 2 2 0  
Paid Overseer of Poor, 8 8 0

£10 10 0

And returns five more dogs not paid for previously, he since returns three of these as paid for, £0 15 6  
Less his commission, 0 3 0  
And paid Overseer of Poor 0 12 0

£0 15 6

He returns the remaining two dogs as denied by the parties and cannot prove them. He should have attended to its collection earlier.

CHARLES MARSHALL, Foreman.

Editor's Department.

MIRAMICHI:

CHATHAM, SATURDAY, FEBRUARY 23, 1856

TERMS.—New Subscribers Twelve Shillings and Six Pence, per annum, in all cases in advance. Old Subscribers 12s. 6d. in advance, or 17s. 6d. at the end of the year. We prefer the advance price, and as it effects a large saving, we hope soon to see all our subscribers avail themselves of it. To Clubs of five and upwards, to one address, Ten Shillings a year in advance.

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THE LEGISLATURE.

THE Telegraph puts us daily in possession of a brief summary of the proceedings of the Legislature. It appears that Mr Gray has moved an amendment to the Address in answer to the Governor's Speech, which involves a vote of "want of confidence" on the part of the Assembly in the present Government. This was seconded by Mr Connell. Several members have spoken on both sides, and some days will in all probability elapse, before we know the result. There has been a sad desertion from the Liberal ranks since the short session when the old Government party suffered such a signal route; and we regret that the opposition in many cases, can be traced to selfish motives. It is currently reported that should the Government suffer a defeat, they will appeal to the people, and it would be as well for the Freeholders in this quarter to prepare themselves for such a contingency. We see but little prospect of the business of the Province being carried on successfully when the halls of the Legislature are occupied by a number of men whose sole aim appears to be to advance their personal interests. It is impossible to form any idea how the matter will end—simply, because there are too many members who profess no political creed; and a number of others looking out for places, and who are on the "fence" ready to fall on that side which can muster the strongest party.

We perfectly agree with the following remarks of the Editor of the St. John Courier, and will go a little further—that the "sifting" should not be confined to the members on the floor of the house, but to the offices of honor and emolument throughout the Province, too many of which are at present filled with bitter opponents of the government, who spare no pains, and let no occasion pass, to instil their opinions in the minds of the communities in which they reside.

The Courier remarks: "The sooner the question is settled now, the better. Let the Government party be large or