1791.

Person within this Province, having as aforesaid, more than Six Neat Cattle and Horses, and on, and by every Mechanic or Handicrasts Man, carrying on any Trade or Mystery as a Master Workman, for Hire or Wages, and on, and by every Person belonging to the Province, who is the Owner of, or employed as a Master or Mate, in Navigating a Ship or Vessel of any Description whatsoever, which by Law is required to be registered.

Five Shillings by every Person who has more than fix Head of Cattle, or who is a Mecanic or Master or Mater of a Vessel, required by Law, to be registered.

The Sum of Ten Shillings, on and by every Barrister and Attorney at Law, Physician, Surgeon, Apothecary, Merchant and Shopkeeper, exercising their respective Professions and Occupation within this Province.

Ten Shillings by every Barrister and Attorney at Law, Physician, Surgeon, &c.

The Sum of Five Shillings, on and by every Person, having and enjoying any Annual Stipend Salary or Annuity of the Amount of Thirty Pounds, and upwards, and not amounting to Forty Pounds.

Five Shillings by every Person enjoying a Salary of 30 and upwards.

The Sum of Seven Shillings and Six Pence, on and by every Perfon, having and enjoying any Annual Stipend Salary or Annuity of Forty Pounds, and upwards, and not amounting to Sixty Pounds.

Seven Shillings and fix pence for every Salary of £40. and upwards.

The Sum of Ten Shillings, on and by every Person, having and enjoying any Annual Salary, Stipend or Annuity of Sixty Pounds, and upwards; Provided such Person having and enjoying such Stipend Salary or Annuity as aforesaid, be not a Widow or an Officer belonging to, and actually for the time being employed in His Majesty's Army or Navy.

Ten Shillings for every Salary of £60. and upwards, Widows: and Officers actually employed in Army or Navy excepted.

The Sum of One Shilling, on and by any other Person within this Province, being a Male above the Age of Twenty One Years, and who is not comprehended within any of the foregoing Descriptions, or by this Act subjected to the Taxes and Assessments, in the preceding Sections mentioned.

One Shilling by every Male Person above the Age of 21 Years not comprehended in the above descriptions.

II. And Whereas, in and by an Act made in the Fifth Year of His Majesty's Reign, intitled, an Act for the Raising Money by Presentment on the several Counties in this Province, for defraying certain County Charges therein mentioned, the Grand Juries are authorized and directed Annually, to present three or more good and sufficient Freeholders for every Township in each County, to be Assessor for such Township, who are to be approved of and sworn as in, and by the said Act is directed.

Grand Juries to present three Persons in each Township as Assessors.

III. Be it therefore Enatted, That such Persons in each Town within this Province, so presented, approved and sworn as Assessors as aforesaid, shall, and they are hereby impowered, directed and required, to assess the Tax herein and hereby above directed to be Assessed in manner and form as aforesaid, and the said Assessors are hereby au-

Persons so presented and Sworn as Assessor, authorized to Assessor the Inhabitants.

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