

number of horses by him or her kept as aforesaid ; and the said Assessors may add thereto any number omitted or concealed that shall be discovered and proved before a Justice, and then make a true statement of the number of horses by any such person kept as aforesaid.

The Assessors are also authorized and ordered to take, at the several dwelling-houses of the city, within the time fixed for making the assessment, a list of all persons above the age of twenty-one, and under the age of sixty, who, not being liable to assessment, are subject to personal labour.

No person so appointed, and having served the office of Assessor, shall be liable to be again appointed in the seven years after such appointment and service, unless he shall consent thereto.

## *II. Of Assessment, its amount, how made, collected and applied.*

The Justices of the Peace, at any General Quarter Sessions to be holden in the city, shall and may and are empowered and required to fix and determine upon the rate of an assessment, to be made once in every year upon all and every the occupier or occupiers of land, lots, houses and buildings in proportion to the annual value thereof, within the city.

The assessment shall not in any one year exceed the rate of sixpence in the pound of the yearly value of the lands, lots, houses and buildings so assessed, to be estimated by the assessors.

The property liable to such assessment is all lands, lots, houses and buildings within the city limits, but no lot of ground, which together with the houses and buildings thereon erected, does not exceed the annual value of five pounds currency, and no lots, houses or buildings occu-