Tolls. "Tolls upon all works under its jurisdiction in the said city;

Assessments. "An annual assessment on the movable and immovable property in the said city, or upon both, or upon either, as it may think fit; but the assessment shall not (except in the cases hereinafter provided for,) exceed ten cents in the dollar of the annual value of the property assessed;

Limitation.

Drainage tax. "3. Impose and levy for drainage upon immovable property, an assessment which shall not exceed two and a half cents in the dollar of the annual value assessed;

Obligatory for the year 1866-7 "But the Treasurer of the city shall, without other authority than this Act, impose and levy such tax for the fiscal year one thousand eight hundred and sixty-six and one thousand eight hundred and sixty-seven, in the manner prescribed for the imposing and levying of other taxes or assessments upon real property, and the said tax shall be payable on and after the first day of November next, and shall continue to be levied in the same way and at the same time in each succeeding year until repealed by the said Council;

Tenant and proprietor each to pay half. "Assessments on immovable property when the same is leased or occupied by any person other than the proprietor, shall be payable one-half by the proprietor and one-half by the tenant or occupant; otherwise the whole shall be paid by the proprietor;

Specific rates on chattels, trades, &c. "Specific rates upon animals, upon chattels, upon trades, upon callings, upon commerce, upon business, upon manufactures, upon professions, upon incorporated or unincorporated companies whose object is gain, upon the shareholders or partners in such companies, and generally upon all means of gain or livelihood whatsoever, their agents or agencies and their places of business;"

4. The Council may—

Licenses. "Substitute for the specific rates imposable by and mentioned in the foregoing third subsection, licenses or permits;

Penalties. "Punish by a fine not exceeding fifty dollars or by imprisonment for one calendar month, unless such fine be sooner paid, any contravention of the By-laws made in virtue of the foregoing provisions."

Section 24 amended. **11.** The first subsection of section twenty-four of the said Act is amended, by adding at the end thereof the following:

Recovery of taxes. "But the said Corporation may also sue for the recovery of any ordinary or special assessment, tax, duty, or municipal dues whatever, owing to the said corporation, by action before the