

two thousand four hundred dollars, an additional rate or duty of seventeen dollars and fifty cents shall be imposed for every four hundred dollars over the last mentioned amount.

Sec. 9. An annual duty is hereby imposed upon each and every person being an Auctioneer in this City, or selling or exposing to sale within the said City, at public auction, vendue or outcry any live stock, goods, bank or other stock, real estate, or any other kind of effects whatsoever, which said duty shall be separate, distinct from, and exclusive of any and every assessment rate or duty, as merchant trader or anything else whatsoever, to which such Auctioneer or person selling by auction, vendue or outcry, may be otherwise liable. The said duty shall be payable by each and every member or co-partner of a firm, who shall act as an Auctioneer in this City, that is, by each member or co-partner of a firm, who shall individually cry or sell by auction, in the same manner as by each individual who shall carry on the business of an Auctioneer wholly on his own and sole account; but all those members of any firm of Auctioneers in this City, who do not themselves cry or make sales by auction, shall not be liable to, but, on the contrary, shall be exempted from payment of said duty. *Provided, however,* that where any firm of Auctioneers, composed of two or more partners, have only one place of business or auction mart, in this City, and sell exclusively within said premises, auction mart, or place of business, and have no more than one sale at a time on or within said premises, then the said duty shall not be paid by each and every partner in the said firm, but by the firm only. The said duty shall be as follows:

Firstly,—The sum of one hundred and sixty dollars shall be paid annually by every Auctioneer selling exclusively within the premises or auction mart, occupied by him as such Auctioneer, and not elsewhere in the said City.

Secondly,—The sum of two hundred dollars shall be paid annually by every Auctioneer who may have more than one place of business, or auction mart, in this City, or who may sell at others' places of business or premises.